

EXEMPTIONS

1. **COPYRIGHTED EDUCATIONAL MATERIALS** to include, but not be limited to:
 - a. Books, dictionaries, textbooks, newspapers, diplomas
 - b. Professional journals, technical pamphlets, periodicals, subscriptions
 - c. Educational films, filmstrips, slides and transparencies
 - d. Video tapes, cassettes, DVDs
 - e. Standardized test, testing materials, and services to score the tests

2. **COPYRIGHTED TECHNOLOGY MATERIALS** to include, but not be limited to:
 - a. Computer assisted instructional materials, software, interactive video programs and other related materials made available by information technology that can only be obtained from the company providing the information or service
 - b. CD-ROM documents, data bases
 - c. District adopted instructional software, including site licenses, or other support services or related information/materials only available or provided by the software provider
 - d. License agreements/renewals for computer software after such software has been competitively bid as required by the Code and additional software features/options that are only available by the software provider

3. **MEDICAL AND RELATED SERVICES** to include, but not be limited to:
 - a. Licensed/certified medical doctors, physicians, nurses, psychiatrists, psychologists, behaviorists, counselors, dentists, optometrists, etc.
 - b. Hospital and clinical services, occupational and physical therapy
 - c. Mental health organizations and services
 - d. Long-term care medical or educational organizations and treatments programs
 - e. Speech, language and related services, audiologist
 - f. Vaccines

4. **GOVERNMENTAL SERVICES** to include, but not be limited to:
 - a. Services and supplies provided by the Federal government, State agencies, county, city or special purpose districts
 - b. Payments of taxes, social security, annuities, etc.
 - c. School Resource Officer services

5. **EDUCATIONAL SERVICES** to include, but not be limited to:
 - a. Contractual and cooperative agreements for provision of services to students
 - b. Tuitions paid to institutions of higher learning
 - c. Evaluation services and expenses of visiting committees such as Southern Association of Colleges and Schools
 - d. Consultants for evaluation of academic programs
 - e. Professional artist services, including dancers, writers, poets, theatre groups, craftsmen, folk artists, or other such services

6. **POLICY AND LEGAL SERVICES** to include, but not be limited to:
 - a. Attorney services (subject to Board approval), court recorders, expert witness services, bond rating services and costs associated with issuance or refinancing of bonds
 - b. Certified Public Accountants (subject to Board approval)
 - c. Legislative consultant (subject to Board approval)
 - d. Financial advisors, investment management, brokerage services (subject to Board approval)
 - e. Insurance coverage, both primary and reinsurance
 - f. Other professional services obtained on a fee basis (subject to Board approval)

7. **STAFF DEVELOPMENT** to include, but not be limited to:
 - a. Training provided by consultants, certified teachers/trainers or District personnel
 - b. Training materials secured or prepared for instructional purposes
 - c. Workshop, conference, and seminar registration
 - d. Instructional training seminars or staff development offered by the District to district employees and those contractual services necessary to provide the services for the seminar.

8. **STUDENT SERVICES** to include, but not be limited to:
 - a. Electronic and printed exams, tests, testing materials, including scoring services and materials
 - b. Canine drug and/or weapon detection services and related support services
 - c. Homebound services and home visits
 - d. Instruction provided by certified teachers
 - e. Interpreters, interpreter services, tutors
 - f. Tuition

9. **UTILITIES AND ENERGY EXPENSES** to include, but not be limited to:
 - a. Fuel, propane, natural gas
 - b. Oil company credit card purchases of gas, oil or fluids
 - c. Electric/power services

- d. Water/sewer, gas, cable TV, and related services and costs
10. **COMMUNICATION EXPENSES** to include, but not be limited to:
- a. Local and long distance telecommunication services
 - b. Telecommunication equipment, upgrades, maintenance and repair contracts
 - c. Lease of imbedded telephone systems
11. **REFUNDS** to include, but not be limited to:
- a. Refunds of health insurance, earnest monies, bid securities, or other funds temporarily entrusted to the District
12. **ONE-OF-A-KIND ITEMS** to include, but not be limited to:
- a. Paintings, sculptures, antiques, art reproductions, historical artifacts, other rare items
 - b. Scientific specimens, skeletal and taxidermy mounts, models, fossils, minerals, rocks, etc.
13. **EMERGENCY REPAIRS** to include, but not be limited to:
- a. Repairs to life safety, fire, security systems, and public address systems
 - b. Repairs to buses or other vehicles while transporting students or staff on District sponsored trips
14. **ITEMS PURCHASED FOR RESALE.**
15. **MAIL AND DELIVERY SERVICES, POSTAGE AND POST OFFICE BOXES.**
16. **PERISHABLE FOODS.**
17. **TRAVEL EXPENSES FOR STAFF & STUDENTS** to include, but not be limited to.
- a. Airline, car rental, bus, train, parking, taxis, etc.
 - b. Hotel accommodations
 - c. Meals/allowances
 - d. Conference/seminar and other registrations/fees
 - e. Admission costs/fees
18. **PROFESSIONAL DUES & MEMBERSHIPS.**
19. **PROPERTY SERVICES** to include, but not be limited to:
- a. Appraisals and related services

- b. Leasing of public parking lots, lecture halls, theaters, arenas, athletic facilities, recreational areas, etc. for District sponsored events
20. **ADVERTISING**
- a. Local newspapers, professional journals, publications, radio, television, etc.
21. **PUPIL ACTIVITY FUNDS.**
22. **PROFESSIONAL ARTISTS.**
23. **CLERGY SERVICES.**
24. **GRANT SPECIFIED EQUIPMENT AND SERVICES:**
- a. Purchase of grant specified and approved equipment, subcontracts and consultants required for the successful completion of the grant project and where competitive bidding is not required or practical (subject to Chief Procurement Officer approval)
25. **CONFIDENTIAL GOODS AND SERVICES:**
- a. Goods and services of a confidential/sensitive nature that would cause injury to students, staff and/or the District if procured through public solicitation (subject to Superintendent approval)
26. **COOPERATIVE PURCHASE WITH PUBLIC PROCUREMENT UNITS:**
- a. Procurements by the District through a cooperative purchase where the public procurement unit or external procurement activity administering the cooperative purchase complied with the requirements Office of General Services of the State Budget and Control Board.
27. **BUDGET AND CONTROL BOARD EXEMPTIONS:**
- a. The District also adopts the exemptions granted by the State Budget and Control Board, both present and future.