

APPENDIX 1

KCSD EXEMPTIONS

1 **COPYRIGHTED EDUCATIONAL MATERIALS** to include, but not be limited to:

1. Books, dictionaries, textbooks, newspapers, diplomas
2. Professional journals, technical pamphlets, periodicals, subscriptions
3. Educational films, filmstrips, slides and transparencies
4. Video tapes, cassettes, DVDs
5. Standardized testing materials
6. Instructional materials required in a course of study

2 **COPYRIGHTED TECHNOLOGY MATERIALS** to include, but not be limited to:

1. Computer assisted instructional materials, interactive video programs
2. CD-ROM documents, data bases
3. Site licenses, maintenance contracts, upgrades and related information, materials for District-adopted software only available or provided by the software company
4. 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:

1. Hospitals, medical clinics, health maintenance organizations (HMO's) and clinical services
2. Licensed medical doctors, physicians, surgeons, dentists, optometrists, doctors of osteopathy, pathologists, etc.
3. Licensed/registered/certified physician assistants, nurses, occupational and physical therapists
4. Mental health organizations and services
5. Psychiatrists, psychologists, behaviorists, counselors, etc.
6. Speech, language, audiology, orientation, mobility, occupational and physical therapy services
7. Long-term medical or educational organizations and treatment programs
8. Hepatitis B and other vaccines

4 **GOVERNMENTAL SERVICES** to include, but not be limited to:

1. Services and supplies provided by the Federal government, State agencies, county, city or special purpose districts
2. Payments of taxes, social security, annuities and other payroll deductions
3. School Resource Officer services
4. Purchasing of goods and services under cooperative arrangements with other governmental entities provided the contract was established under the bidding or RFP process established such right.

5 **EDUCATIONAL SERVICES** to include, but not be limited to:

1. Contractual and cooperative agreements for provision of services to students including foreign teachers
2. Tuitions paid to institutions of higher learning
3. Evaluation services and expenses of visiting committees
4. Consultants for evaluation of academic programs
5. Professional artists utilized by S.C. Arts Commission
6. Executive search and recruitment services
7. Other 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:

1. Attorney services (subject to Board approval), court recorders, expert witness services, bond rating services and costs associated with issuance or refinancing of bonds
2. Certified Public Accountants (subject to Board approval)
3. Legislative consultant (subject to Board approval)
4. Financial advisors, investment management, brokerage services (subject to Board approval)
5. Insurance coverage, both primary and reinsurance
6. Auditors
7. Board Governance consultants and facilitators
8. Securities Underwriters and similar services provided by professionals regulated by the National Association of Securities Dealers (“NASD”)
9. Other professional services obtained on a fee basis (subject to board approval)

7. **STAFF DEVELOPMENT** to include, but not be limited to:

1. Training provided by consultants, certified teachers/trainers or District personnel
2. Training materials secured or prepared for instructional purposes
3. Workshop, conference and seminar registration
4. 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:

1. Electronic and printed exams, tests, testing materials, including scoring services and materials
2. Canine drug and/or weapon detection services and related support services
3. Homebound services, home visits and home health services
4. Instruction provided by certified teachers
5. Interpreters, interpreter services, tutors
6. Tuition
7. Local school funds from booster clubs, canteens, fund raising events, donations, etc. except when used to procure capital equipment site improvements and facilities, construction, architect, engineering, construction management and land surveying services.
8. Professional dues and membership fees, but only for the benefit of students

9 **UTILITIES & ENERGY EXPENSES** to include, but not be limited to:

1. Fuel, propane, natural gas
2. Oil company credit card purchases of gas, oil or fluids
3. Electric/power services
4. Water/sewer services and related costs
5. Cable television services and related costs
6. Solid waste fees

10 **COMMUNICATION EXPENSES** to include, but not be limited to:

1. Local & long distance telecommunication services
2. Telecommunication equipment, upgrades, maintenance & repair contracts
3. Lease of imbedded telephone systems
4. Cell phones & services

11 **REFUNDS** to include, but not be limited to:

- 1 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:

1. Paintings, sculptures, antiques, art reproductions, historical artifacts, other rare items
2. Scientific specimens, skeletal and taxidermy mounts, models, fossils, minerals, rocks, etc.
3. Used vehicles and equipment purchase

4. Used instruments
 5. Purchases and sales between South Carolina public school districts.
 6. Sports Apparel
13. **EMERGENCY REPAIRS** to include, but not be limited to:
 1. Repairs to life safety, fire and security systems
 2. Repairs to buses or other vehicles used to transport students or staff on District sponsored trips or operations department usage.
 3. Environmental remediation services where the issues giving rise to remedial services disrupt the educational process.
14. **ITEMS PURCHASED FOR RESALE.**
15. **LIVESTOCK, FEED & VETERINARY SUPPLIES & SERVICES.**
16. **MAIL & DELIVERY SERVICES, POSTAGE.**
17. **PERISHABLE FOODS** to include catering services.
18. **TRAVEL EXPENSES FOR STAFF & STUDENTS** to include, but not be limited to.
 1. Airline, car rental, bus, train, parking, taxis, etc.
 2. Hotel accommodations
 3. Meals/allowances
 4. Conference/seminar and other registrations/fees
19. **PROFESSIONAL DUES & MEMBERSHIPS.**
20. **PROPERTY SERVICES** to include, but not be limited to:
 1. Appraisals and related services
 2. Leasing of public parking lots, lecture halls, theaters, arenas, athletic facilities, recreational areas, etc. for District sponsored events
21. **ADVERTISING.**
22. **PUPIL ACTIVITY FUNDS OR OTHER TRUST OR AGENCY FUNDS.**
23. **CLERGY SERVICES.**
24. **GRANT SPECIFIED EQUIPMENT AND SERVICES:**
 1. 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:**
 1. 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. **Diplomas**

27. **Educational Kits and replacement parts**

28. **Pilot Programs**

29. **Training facilities to include food, materials, and equipment**

30. **State Fiscal Accountability Authority exemptions :**

1. The District also adopts the exemptions granted by the State Fiscal Accountability Authority SFAA, both present and future.

Items highlighted are new to the code

