The following is a list of the most common Objects with detailed descriptions / examples of what type of items to budget for in each object. This is not intended to be an exhaustive list. Salaries and benefits are excluded from this list.

Professional Services:

* **63200 Educational Consultants**: Non-District personnel / organizations who come here to work directly with staff or students to provide professional or technical services and the cost is negotiated. A new contract (Independent Contractor Agreement) is needed for each contract. Example: A school contracts with “Reading Renaissance Corp.” to conduct a one-day training session with teachers. The cost is determined to be $3,000.
* **63300 Professional Development**: Registration costs for WCSD employees to receive training. Registration costs for WCSD employees to register in college courses.
* **63400 Professional Consultants**: Non-educational consultants. Examples are evaluation services, medical services, social workers etc.

#### Purchased Services:

* **65101 Field Trips**: WCSD Bus Transportation to Field Trips & Admission Costs.
* **65104 Bus Usage:** WCSD Bus Transportation to school & Charter Busses.
* **65600 Tuition**: Costs for an educational service for students (EX: summer school) or employees (EX: college class for ESL endorsement).
* **65800 Travel**: Travel costs for WCSD employees who go somewhere. Includes airfare, hotel, per diem, taxi / shuttle.
* **65801 Mileage**: From your work site to meetings during your work day.
* **65870 Travel Non-Staff**: Same use of Objects 65800 and 65801 except for those who are not WCSD staff members.

Tangible Goods:

* **66100 General Supplies**: Items consumable in nature having a value from $0.01 to $999.99 each that do not fit one of the categories below. Examples: pens, paper, markers, staplers, testing sheets, food purchased from a store, etc. Items of clothing such as shoes, socks, shirts, pants, coats, umbrellas, gloves, etc. Generally speaking, nothing electrical except for calculators, etc.
* **66102 Instructional Kits:** A packaged set of items designed to used together some of which may be consumable. Examples: workbooks with CD’s, science materials.
* **66120 Non-Tech Inventory Items**: Items with a unit cost between $1,000-$4,999 not fitting the definition of Technical Inventory Items. Probably will not be used much.
* **66400 Professional Books**: Books for staff for professional learning (not teachers’ manuals, which would be included in Textbooks below).
* **66410 Instructional Textbooks**: Books for students (broad definition), includes consumable, one-time use Workbooks.
* **66402 Library Books**: Books for students in a central library (narrow definition).
* **66503 Information Tech Supplies**: Disks, Flash drives, replacement parts for computers (mouse, keyboards, **monitors when purchased separately**), Ink jet printers, & digital cameras $499 or less, etc. Generally speaking, is used in conjunction with a computer.
* **66510 Instructional Software**: Packaged & Internet Software purchases for students. Comes in a box from a store.
* **66511 Administrative Software**: Packaged & Internet Software purchases for staff. Comes in a box from a store.
* **66520 Computer Hardware**: Computers (& Servers) from $500 to $4,999.
* **66521 Tech Equipment of Value**: Network Printers, Activeboards, LCDs, Elmos, with unit costs between $500 - $4,999.
* **66523 Computer Hardware less than $500**: Computers up to $499.
* **66530 Online and Web Based Software**: Emerging technology has resulted that Objects 66510 and 66511 are almost never used any longer, being replaced by this Object, which is used to record costs software and web services purchased online (without a box being opened and a disk inserted into a computer).

Capital Equipment:

* **67310 Capital Equipment**: Equipment; unit cost over $5,000 (broad definition).
* **67340 Capital Computers**: Computers; unit cost over $5,000. (narrow definition).

Other:

* **68100 Dues & Fees**: Memberships in professional or other organizations & test fees paid for students for the most part.
* **68906 Miscellaneous**: Contact Grants before using this Object for anything of a very unique nature.
* **69710 Pass Thru Funds; Other School Districts:**
* **69720 Pass Thru Funds; Charter Schools and Universities:**
* **69730 Pass Thru Funds; Other Entities**:
  + Funds “given” to external entities (school districts, charter schools, universities, foundations and other organizations) by WCSD on behalf of NV DOE or US DOE. Note: Not to be used for contracted services … only giving flow through funds for other entities to use for *their own* purposes and *their own* benefit. There is not WCSD benefit.