

## MINOR EQUIPMENT, FURNITURE, & SOFTWARE

**All accounts beginning with "26" (26XXX) are used for recording expenditures that do not recur annually for equipment and furniture that are not capitalized but are carried on the physical asset inventory and software with a unit cost greater than or equal to \$1,000 and less than \$5,000, and have a useful life of more than one year.**

26101 Minor Equipment (11-XX-XXXXXXX, 12-XX-XXXXXXX,  
13-XX-XXXXXXX, 14-XX-XXXXXXX, 16-XX-XXXXXXX,  
17-XX-XXXXXXX, 18-XX-XXXXXXX, 45-XX-XXXXXXX)

Example: computer, microscope.

26191 Minor Equipment – Donated (11-XX-XXXXXXX,  
12-28-XXXXXXX)

Value of minor equipment donated to the District. See account 17700 for corresponding revenue account. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

26201 Minor Furniture (11-XX-XXXXXXX, 12-XX-XXXXXXX,  
13-XX-XXXXXXX, 14-XX-XXXXXXX, 16-XX-XXXXXXX,  
17-XX-XXXXXXX, 18-XX-XXXXXXX, 45-XX-XXXXXXX)

Example: chair, desk, art. See account 27565 for modular furniture.

26291 Minor Furniture- Donated (11-XX-XXXXXXX,  
12-28-XXXXXXX)

Value of minor furniture donated to the District. See account 17700 for corresponding revenue account. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

26301 Minor Software (11-XX-XXXXXXX, 12-XX-XXXXXXX,  
13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX,  
18-XX-XXXXXXX)

Example: Scantron software, document imaging software.

26391 Minor Software- Donated (11-XX-XXXXXX,  
12-28-XXXXXX)

Value of minor software donated to the District. See account 17700 for corresponding revenue account. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

26999 Minor Equipment-Reserved (11-XX-X09999, 12-XX-XXXXXX)

Account used in the budget development process to provide for anticipated minor equipment expenses.