

In order to ensure that the District's assets are accurately accounted for, the Board shall establish and maintain a **fixed** asset system.

Fixed Aassets include land, buildings, machinery, furniture, and other equipment that the District intends to hold or continue in use over a long period of time. [[Financial Accountability System Resource Guide \(FASRG\)](#) ~~TEA Bulletin 679, APP-A (Glossary)~~]

For further information relating to the **fixed** asset criteria, please refer to [CFB\(REGULATION\)](#) ~~CE(REGULATION)~~.