

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

~~Fixed~~ ~~A~~assets 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)~~.