BEFORE THE BOARD OF TRUSTEES
of the Yakima Valley Libraries

RESOLUTION
#26-007

In the Matter of updating the Capitalization Policy

WHEREAS, the Capitalization Policy was last revised in 2011,

WHEREAS, the revised policy removed outdated procedures and position titles, added relevant references and laws, and updated the threshold for Small and Attractive Assets with recommendations from the Washington State Auditors' "Best Practices for Tracking Small and Attractive Assets," increasing the minimum amount from $50 to $300.

WHEREAS, the Trustees approve all Library Policies.

THEREFORE, BE IT RESOLVED that the Board of Trustees approves the revised Capitalization Policy.

ADOPTED by the Board of Trustees this 23rd day of March 2026.

Brandy Zilbert
Trustee

Judith Panagakos
Trustee

Trustee

Trustee

Trustee