

RESOLUTION NO. 2024-02  
OF THE TRUCKEE TAHOE AIRPORT DISTRICT

GASB 96 Capitalization Policy

WHEREAS, The Board of Directors desires to adopt a Capitalization Policy in accordance with the Governmental Accounting Standards Board (GASB) recommendation.

NOW, THEREFORE, BE IT RESOLVED: Policy Instruction 323 "GASB 96 Capitalization Policy" is hereby adopted for the District's 2024 Fiscal Year.

The foregoing resolution was duly passed and adopted by the Board of Directors of the Truckee Tahoe Airport District at a regular meeting thereof, held on May 22, 2024 by the following vote:

AYES:	President Rick Stephens Vice President: Kathryn Rohlf Director: David Diamond Director: Teresa O'Dette Director: Mary Hetherington
-------	--

NOES:	none
-------	------

ABSTENTIONS:	none
--------------	------

TRUCKEE TAHOE AIRPORT DISTRICT

\_\_\_\_\_  
Rick Stephens, President of the Board

CERTIFICATION

I, Robb Etnyre, Secretary of the Board of Directors of the TRUCKEE TAHOE AIRPORT DISTRICT, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2024-02 adopted at the regular meeting of the Board of Directors of the TRUCKEE TAHOE AIRPORT DISTRICT this 22nd day of May, 2024.

IN WITNESS WHEREOF, I have hereto set my hand and impressed the official seal of the TRUCKEE TAHOE AIRPORT DISTRICT this 22<sup>nd</sup> day of May, 2024.

\_\_\_\_\_  
Robb Etnyre, Secretary of the Board