

AR

action report

February 2011

Tax Time

In this Issue:

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General Membership Luncheon

January 2011



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Washington Department of Revenue launches temporary amnesty program

- Do you owe taxes to the Department of Revenue?
- Is your business unregistered?
- Have you outgrown the active non-reporting status?

If you answered yes to any of these questions, you need to know about the Department’s temporary amnesty program. This program waives penalties and interest on certain unpaid taxes, giving you the opportunity to get straight with the state.

If you owe state business and occupation (B&O) tax, state public utility tax, or state or local sales and use tax that was due before February 1, 2011, you may be eligible to have the penalties and interest on these taxes waived.

This program could be especially advantageous if your business is unregistered or if your business has outgrown the active non-reporting status.

Request a quote

If you are interested in the amnesty program, go to PayMyTax.org and request a quote. The quote will let you know what you would owe and how much you would save by participating in the program.

For more information about the program, visit the website PayMyTax.org. The application will be available on the website by February 1, 2011.

A business needs to file tax returns with the Department if:	
<i>The business earns:</i>	<i>From:</i>
Any Income	Retail sales. All businesses making retail sales are required to collect sales tax and file tax returns.
\$24,000 or more in a calendar year	Activities subject to state public utility tax.
\$28,000 or more in a calendar year	Activities subject to B&O tax, unless 50% or more of the business’s income is taxable under Service and Other Activities/Gambling Contests of Chance.
\$46,667 or more in a calendar year	Activities that are taxable under the Service and Other Activities/Gambling Contests of Chance B&O tax, if those activities make up 50% or more of the business’s income.

More tax tips on page 9

Can you believe it...

It's already February. The month of LOVE...are you feeling it?

Well, here at the Chamber

"we just love helping businesses ... your business."

We support, inform, and engage in what is happening in Yakima. No matter what size of business you are in, we are here to serve you! I hope you attended our most recent General Membership Luncheon. It reflected our desire to help you understand the decisions that we are faced with and how they will affect our community. We gave you an opportunity to hear both sides of the Strong Mayor or City Manager form of leadership.....now the choice is yours. If you attended, this was a great opportunity for you. I want to say "Thank You" for caring enough to be informed before making an important decision that will impact the way we will be doing business in Yakima.

I know this forum really helped me understand what I need to do. My passion for this Valley is to build, grow, and sell everything I love about Yakima. After all,

"we are the Palm Springs of Washington!"

I love what that sign really says about uswhat's being said is, "We have it all!" We just haven't developed it to its greatest potential. I've had many people tell me that Yakima has many similarities to Bend, Oregon.... that's great but, I say that we can be bigger, better and more prosperous than Bend,

It's high time to get with the program of developing business and nurturing business owners in YAKIMA!

I love the opportunities that exist; I love the sunshine, diversity, and bountiful harvest we have every year. I love the parks, waterways, and local flavors. I love the view of Mt. Adams and Mt. Rainer on a clear day.



Verlynn K. Best
Chair of the Board Of Directors

"I love the warmth, support, and dedication of those who truly believe in this valley,"

I love the wildlife, high desert vineyards, and watching the wild horses run on the hillside. I love the cool breezes in the evenings, pool parties and family barbeques. I love to wade in the river or float it on a really hot day. I love the fact that deer wander into my neighborhood and that a bunny hangs out in a neighbor's front yard right down the road from where I live. I make a point of driving by just to see him hanging out in the front yard with the dog. Where else could you have all this and more? Take my word for it, we have the best of everything right in front of us , so...are you feeling it? Let's get heart smart and believe, lead, and do what it takes to make us bigger and better professionally and personally! Just love it...Yakima is the best place to be if you are willing to ...feel it!

Blessed Wishes & Love, Ms. Verlynn K. Best, Chair



Kimberly Gundvaldson
*Director of Business
Education Partnership*

Ready Set SHOW: Career Pre-View Events Update

This March the BEP along with a consortium of educational institutions around the valley will be working together to create three Career Pre-View Events. **Construction Day, Health Occupations Day, Public Safety Day;** March 23rd, 24th & 25th respectively, will be

showcasing for our valley's youth the diversity of career pathways within each, and the avenues by which our students can achieve their career goals.

Yakima Valley Community College, Allied Health and Washington State Centers of Excellence will host our Health Occupations Day. In addition to these, Pacific Northwest University and Washington State University of Nursing, as well as other institutions will be assembling to create

“hands-on real life activities for our youth interested in medical and dental fields of study.”

The Yakima Technical Skills Center will be hosting the Construction and Public Safety Days. These days will

“offer our students real life exposure to everything from; pouring concrete, operating a jackhammer, maneuvering a crane to, running fireman's obstacle course and firearm safety.”

Too many other opportunities to name, but all designed with the intention of

“giving our youth the best possible snapshot of career cluster within each category.”

If you are a healthcare, construction, or public safety professional, and would like more information on how you can become involved; please feel free to call the Chamber and ask for Kimberly Gundvaldson. Any and all help is welcomed. If you are interested in becoming a sponsor, again feel free to contact Ms. Gundvaldson for more information. 509.248.2021 x105
kimberly@yakima.org

Calling: All Hands on Deck!

Serving our students for the previous 17+ years, area business men and women have graciously opened their doors to our valley's curious youth. And even in difficult economic times the generosity of our business partners is evidence our community recognizes the value of the next generation.

But to maintain an exciting program which offers our students the best snapshot of life post-high school, we are continuously looking for business partners willing to join our program and mentor our youth. Be apart of our dynamic program, help guide the career ambitions of our valley's future leaders, entrepreneurs, and small to large business owners.

The future is with us today. And the possibilities as diverse as the students they embody. Be a part of the future, find out how you can join BEP today!

Economic Gum Wrappers

It seems to me that most of the country has fallen into the "entitlement mentality syndrome." It is somewhat like those attitudes that come across as: "So, what have you done for me lately?" Makes you want to say: "hey buddy, what are you doing to help yourself?"

Even our elected leaders at times seem to suggest that it's up to the system to come up with the solution to our country's financial woes. I don't know about you, but I'm

"tired of waiting for someone else to come up with the fix."

Taking a page from former NYC Mayor Rudi Giuliani's playbook; the best way to deal with cleaning up the awful high profile areas of downtown New York began with one gum wrapper at a time.

So should it be for us. Our businesses, our community, our local economy can no longer afford to wait around for someone else to figure out the answers. I truly believe that the best way to initiate the solutions to our problems is best served by beginning with those things closest to us for which we can make a difference.

Just as Mayor Giuliani suggested that cleaning up the filth in Times Square begins with the gum wrappers on the street, so too should the economic recovery begin on Main Street.

Therefore I'd like to challenge our members and elected officials to begin identifying local economic gum wrappers. Let's start with

supporting local business to help our economic tax base.

Think twice about leaving town for goods and services. Think twice about internet purchases from far and distant sources. Think twice or three times of ways your business can do more business locally.

It's up to us. We can no longer afford to wait for someone else to develop a solution. It starts at home and I know we're up for the challenge.



Dan Schenkein
President/ CEO

Why I love KYVE 47/PBS



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Nancy Leahy

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Amy Oberrender
Graphic Designer

“Finding Success Through My Externship”

My name is Amy Oberrender and I am a Graphic Designer. I am a Perry Technical Institute Graduate from the Visual Communications and Graphic Technologies program. My passion is designing layouts for different kinds of publications, such as advertisements for businesses, poster

for an upcoming event, or a magazine.

As graduation drew closer I started to worry about not having any work experience to back up my education, so I applied for an externship position at the Greater Yakima Chamber of Commerce.

“I wanted to have the opportunity to be in an actual workplace and get the feel of how a business works and runs.”

I wanted to be able to use some of my designing skills out in the real world and not just in a classroom setting.

“My externship at the Chamber of Commerce was a great experience.”

I got to design a few publications and learned about how important it is to have your work proof read before it goes to print. I uploaded some photos onto the website and learned that there is more than one way to design a website. There were a few other things that I didn't factor in when working for a business, like deadlines, spur of the moment needs,

and what images are appropriate to be placed on a website.

Having this opportunity was a great benefit. It gave me a better understanding of what I need to improve on, so when I do start working for a business I may be better prepared. Less than a week before graduation I was offered an interim position to help during some changes that were happening. Had I not sent in my resume for this externship I may have missed out on a wonderful opportunity.

To all the Business owners, an externship is a great chance to take advantage of the Perry students and Graduates.

“We are there to assist you with whatever you may need, to make things a bit easier for you.”

We just desire the opportunity to have on-site training.

Employers who are interested in hiring Perry students/grads, or providing a mutually beneficial experience to our students in the form of an externship opportunity, may contact Jennifer Arnett directly by phone or email to inquire about any available jobs or externships related to the fields in which we provide training. (509) 453-0374 ext.226 jennifera@per-rytech.edu

Amy L Oberrender

On December 17, 2010, the President signed the 2010 Tax Relief Act, providing a broad extension of individual and business tax provisions. In addition, this legislation provided an important depreciation incentive for businesses, and a new 2011 tax break for individuals. And, beginning in 2011, the estate tax is restored, but at an improved exemption and rate.

Business Stimulus: Improved Bonus Depreciation

For the last three years, the tax law has allowed businesses to claim a 50% first-year deduction for new assets (but not used asset purchases). For 2011, this provision expands to a 100% first-year bonus depreciation deduction for new additions of machinery and equipment and certain real estate leasehold improvements. This 100% deduction is actually retroactive, applying to new assets placed in service after September 8, 2010. The 100% deduction continues throughout calendar year 2011, and then drops to 50% for calendar year 2012 [Secs. 168(k)(2)(A) and 168(k)(5)].

The definition of either 100% or 50% bonus depreciation property remains the same as under the law in effect previously for 2008-2010. The original use of the property must commence with the taxpayer (i.e., the asset is new rather than used), and the asset must have a recovery period of 20 years or less. This definition includes 15-year qualified leasehold improvement property, but does not include two other categories of 15-year property: restaurant property and qualified retail improvement property.

Extended Section 179 deduction. Congress has also provided clarification on the Section 179 first-year depreciation deduction for the next several years. Prior legislation had increased the Section 179 deduction to \$500,000 for tax years beginning in 2010 and 2011, with the asset addition phase-out threshold at \$2 million (i.e., as eligible asset purchases exceed \$2 million, eligibility for the Section 179 deduction phases down dollar for dollar). This latest legislation sets the Section 179 amount at \$125,000 for tax years beginning in 2012, with the asset addition phase-out threshold at \$500,000 (with both amounts subject to inflation-indexing by reference to a 2006 base). For those businesses contemplating equipment and other qualifying assets in the next several years, the Section 179 deduction can be applied to both new and used assets, whereas the 100%/50% bonus depreciation is limited to new property.

A significant feature of the \$500,000 Section 179 deduction for tax years beginning in 2010 and 2011 is that up to \$250,000 of the \$500,000 allowance can be applied to three categories of qualified real estate improvements. These categories include qualified leasehold improvements (discussed above – same definition as applies for 100% bonus depreciation), qualified restaurant property and qualified retail improvement property. For 2011, the availability of \$250,000 of Sec. 179 for leasehold improvements is unimportant, due to the availability of 100% bonus depreciation (the 100% bonus is less restrictive). But for restaurants and retailers, it represents an ability to claim up to \$250,000 of immediate expensing if a building or building improvement occurs for the tax year beginning in 2010 or 2011. See the 2010 Tax Advisors Update seminar manual at page 5-3 for a full discussion of this opportunity.

Caution: Many states do not fully conform to federal tax law

Business Provisions Extended

Congress has renewed the broad array of business tax breaks that expired at the end of 2009, with most extended through 2011. Some of the more widely applicable provisions include:

- The research and development tax credit.
- The 15-year depreciable period (rather than 39 years) for certain leasehold improvements, restaurant buildings, and interior improvements to retail property.
- Enhanced charitable deductions for businesses that contribute food inventory to charities, book inventories to public schools, and computer equipment for educational use.

Note: Please consult your tax preparation specialist or CPA for further information and guidance.

Submitted by:

LarsonAllen[®]
LLP

CPAs, Consultants & Advisors

Put a Value on Your Business

There are many reasons why you might want to place a value on your business. Perhaps you're thinking about taking on a partner who will buy into the business. Before that can happen, you both need to know what the business is worth.

And you'll certainly need a valuation or appraisal if you want to sell the business. Other reasons you might need a valuation include divorce, spin-offs, business disputes and liquidation. Or how about this:

“you might simply want to know.”

Accurately valuing a small business, however, can be complicated. Most entrepreneurs are capable of boosting the value of their businesses by 40 percent simply by paying attention to the things that make a business valuable.

Too often, business owners brush aside valuations, believing them necessary only if they decide to sell. As a result,

“only about one in 20 small businesses have done a formal valuation,”

according to the National Association of Certified Valuation Analysts.

You can determine the value of a business in many different ways, from quick and cheap software-based calculations you do yourself, to full-scale, certified valuations by professionals. The price range is enormous, from as little as \$15 for the simplest software, to thousands for a detailed analysis performed by certified pros. Business brokers, hoping to sell your business, may even do them for free.

Try to match the person or method you use for a valuation with the reason you are doing it. If the valuation is for loan purposes, for example, look for someone who's done small business valuations for that purpose.

The National Association of Certified Valuation Analysts (NACVA) offers a free service online to help you find a business valuation expert in your area. NACVA provides training, certification and support for professional valuers in cities and towns nationwide. Look for the “Find a Valuator Directory” at the Web site, www.nacva.com.

PriceYourBusiness.com offers simple small business valuation software you can access online 24/7. Results are quick and available anytime.

To learn more about valuing your small business, contact SCORE "Counselors to America's Small Business." SCORE is a nonprofit organization of more than 10,500 volunteer business counselors who provide free, confidential business counseling and training workshops to small business owners. Call 509-248-2021 to make an appointment to see a SCORE Counselor, or find a counselor online at www.score.org.

SCORE[®]
Counselors to America's Small Business

Customer Service during Tough Times: Lessons learned by a Small Claims Court Mediator

In 2010, the Dispute Resolution Center had the opportunity to mediate 161 business related cases in Small Claims Court in Yakima and Kittitas Counties. That was 59% of the total number of small claims cases the Center saw. As one of the primary mediators handling these cases, I have a few observations and tips to pass along that might be helpful to fellow chamber members.

- When consumers sue businesses, it is generally because they haven't been satisfied with the product or service they received or the way they were treated by the businesses' employees.
- When businesses sue consumers, it is generally because they haven't been paid for services performed or haven't finished paying for products bought. Customers in these cases say they weren't satisfied with the product, service, it didn't fix the problem or what they got wasn't what they were promised.

In an economic cycle that has many businesses looking to be as frugal and careful with their expenditures as possible, the old adage from years ago that "the customer is always right" really isn't a viable option.

What can you and your employees do to lessen the likelihood that customers/consumers won't pay their bills, or will bring a lawsuit over their dissatisfaction with your service/product? Here are some tips:

- Be sure to be clear about what services you will be performing and the cost to perform them.
- If you can, provide a written estimate and get the customer to sign the estimate.
- Have clear communication about what process you and the customer will use to address further work that needs to be done or cost to be incurred if, once the job is begun, you find the problem to be bigger

- than first projected. Is a verbal "okay" from them enough to authorize the additional work?
- If the customer has a problem or concern with your services or products train your staff to:
 - listen respectfully to the customer's concern without interrupting,
 - ask for any additional detail that would be helpful (or that your employees pick up that the customer needs to say/ get off their chest).
 - restate/summarize their concern back to them once they have finished,
 - acknowledge their frustration and dissatisfaction,
 - Once they are done, respectfully let them know the business's perspective and what you can do to address the concern.

I'll say more in an upcoming column about why good communication and considerate customer service are so important in today's economy and in our social media wired world.

Article submitted by:
Matt Fairbank-*Executive Director*



Local Member offers St. John's Cheesecakes

St. John's Cheesecakes are baked fresh in Yakima.

They come in boxes of six, individual (cupcake sized), or in tiny truffle-size portions; perfect for buffets, office parties, showers, receptions or wine tasting events. They come in a New York style recipe (Hank's Original) and various seasonal flavors including chocolate, raspberry, lemon, pumpkin, Egg Nog and Peppermint.

St. John of Kronstadt Orthodox Christian School employs a licensed baker and uses a certified commercial kitchen for this year-round fundraiser. Proceeds from cheesecake sales provide scholarships for local low-income students. St. John's School is open to the public and has been a Washington State approved private school since 2002. Our Chamber recently welcomed St. John's as a new member.

For more information contact: Elizabeth Fitzgerald at 452-0177.



Welcome New Businesses
to the Yakima Chamber of Commerce!

St. John of Kronstadt Orthodox Christian School

Elizabeth Fitzgerald- Board Chair

706 Stewart Street

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www.stjohnkronstadt.org

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**In January 2011,
Your Chamber:**

- Processed over 85 Certificates of Origin for local ag producers and manufactures
- Served over 55 Walk-in Visitors
- Processed over 165 phone calls, inquiries & requests for information
- Over 15,000 hits @ www.yakima.org



Chamber Members who renewed their Memberships in December 2010

Members for 1-5 Years:

Joel's Tire
Tom Froula

Members for 5-10 Years:

Chesterley Meadows Assisted Living Community
Mayflower Metals
Meredith Furniture
Owens Cycle
Rosauers Supermarkets, Inc.
URM Cash & Carry #4
Valley Ford, Nissan, & Kia
Washington State Department of Revenue
Yakima Valley Farm Workers Clinic

Members for 10-15 Years:

All American Self Storage

Members for 15-20 Years:

Ken Leingang Excavation, Inc.
Norwood Drywall and Construction, Inc.
Penny Press/Thrifty Nickel – Yakima Valley
Newspapers

Members for 20-30 Years:

Corday & Sharon Trick
Inland Fire Protection
United Business Machines
Wholesale Tire Mart

Members for 30-40 Years:

Cummins Northwest, LLC
Evergreen Financial Services
King Brothers Woodworking
Whistlin Jack Lodge
YCCS – A National Collection System

Members for 50-75 Years:

R.P. Lewis Construction Company
State Fair Park / Central Washington Fair
Association

Members for more than 75 Years:

Del Monte Foods
International Paper
Town Square Media
Yakima Bindery

*Thank You for your continued support of the
Greater Yakima Chamber of Commerce*



Hanford Speakers Bureau Presents:

February 14, 2011

**General Membership
Luncheon**
(Members: \$15 Guests: \$20)

Red Lion Inn
11:30 - 1:00

Seating is Limited

Reservations are Recommended!

*Reservations not cancelled 3 business days
prior to the event will be billed.

Register Online at: www.yakima.org



Hear about:

- History of Hanford
- Production Era
- Clean up progress
- The Future of Hanford

Guest Speaker:

- Nick Ceto - *Senior Manager with the Department of Energy*



**Notice: March 21st is the new date for the next
General Membership Luncheon**
Program: John Mitchell's Economic Forecast



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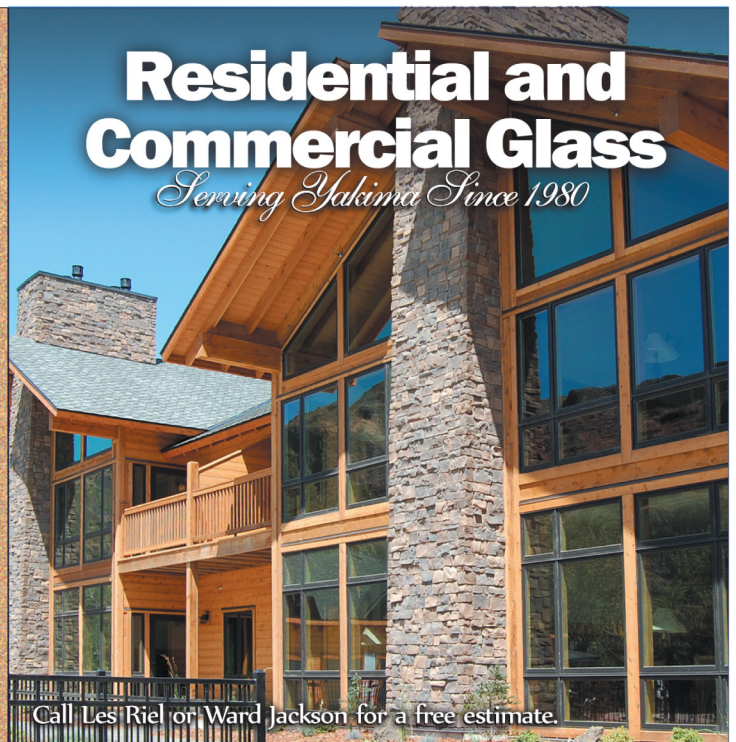
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Central Valley Bank has 6 branches in the Yakima and Kittitas counties. Our bank was started in 1962 in Toppenish, Washington making it the oldest community bank in the Yakima Valley with strong roots that encourage growth, patronage and strength. The bank has made a significant investment in land, buildings and people with a strong belief in investing in the communities we serve. Our 10% growth rate coupled with strong earnings has placed Central Valley Bank in the top performance group for banks in Washington for several years. We realize we must maintain an acceptable level of financial performance to ensure the long term success of our customers and communities. Our greatest asset is the 44 employees who are dedicated to providing high quality products and services focusing on developing long term relationships with those we serve. We also have a local board of directors.

CVB Central Valley Bank



Member
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DON'T WAIT till it's TOO LATE



Disaster Prevention & Recovery Solutions

- 7 out of 10 small firms that experience a major data loss go out of business within a year. (DTI/Price Waterhouse Coopers)
 - 50% of all tape backups fail to restore. (Gartner Group)
 - 30% of all businesses that have a major fire go out of business within a year and 70% fail within five years. (Home Office Computing Magazine)
- Let us help you make the most of your IT investment.

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