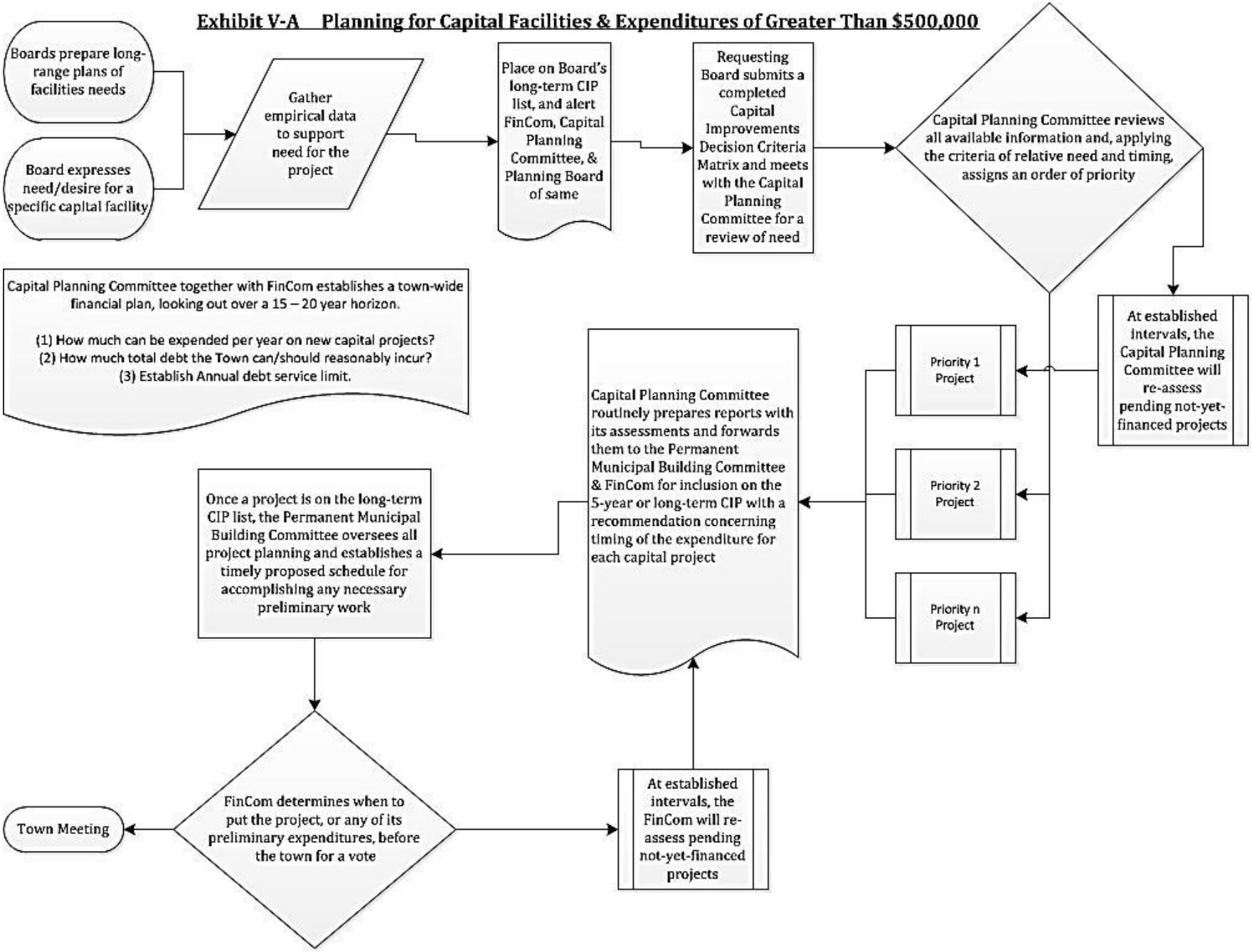Exhibit V-A Planning for Capital Facilities & Expenditures of Greater Than $500,000