

Exhibit A

Class	Munis Code	Subclass	Life	Salvage Value % of Cost
Land	LD			
	LND	Land	NON	0.00%
Buildings	BD			
	BLD	Buildings	40	0.00%
		Fireproof Construction (Walls are constructed of brick, stone, iron or other hard combustible materials)	50	0.00%
		Non-fireproof Construction (Boiler house, concession stands, garages, sheds)	33	0.00%
Infrastructure	IF			
	IMP	Improvements	40	0.00%
		Airport		
		Airport Aprons	30	0.00%
		Airport Runway	30	0.00%
		Parks & Recreation		
		Bike Trail (Asphalt)	20	0.00%
		Sewer		
		Trickling Filters	50	0.00%
		Clarifiers	50	0.00%
		Streets		
		Road System - Base (including culverts)	40	0.00%
		Road System - Asphalt Overlay	20	0.00%
		Road System - Concrete Overlay	30	0.00%
		Sidewalks	15	0.00%

		Bridge	75	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	IMP	Improvements		
		Other Infrastructure		
		Gravel parking lot	5	0.00%
		Landscaping	10	0.00%
		Parking Lot (Asphalt Overlay)	20	0.00%
		Parking Lot (Concrete Overlay)	30	0.00%
		Reservoirs, dams, and waterways	100	0.00%
		Tunnels	25	0.00%
		Water - lake, river, and other intakes	100	0.00%
		Landfill		
	LDF	Landfill (Excavation of cells)	40	0.00%
		Railroad		
	RRT	Railroad Tracks	30	0.00%
	SIG	Signals	15	0.00%
	XNG	Crossings	10	0.00%
		Sewer		
	SLN	Sewer Lines	75	0.00%
Structures	ST			
	STR	Structures and Improvements	40	0.00%
		Parks & Recreation		
		Batting Cages	10	0.00%
		Bench seats	10	10.00%
		Benches	20	10.00%
		Bleachers (fixed)	20	0.00%

		Bleachers, portable	20	10.00%
		Dugouts	10	0.00%
		Golf Course Improvements	10	0.00%
		Picnic Shelter	20	0.00%
		Playground equipment	15	10.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	STR	Structures and Improvements		
		Pool Slide	15	10.00%
		Tennis Courts	10	0.00%
		Yard and athletic field lighting	20	0.00%
		Sewer		
		Sludge Digesters/Thickeners	20	0.00%
		Sewer Pump Stations	40	0.00%
		Solid Waste		
		Landfill (Leachate System)	30	0.00%
		Landfill (Liners)	30	0.00%
		Landfill (Test Wells)	30	0.00%
		Weighing Scales	10	10.00%
		Streets		
		Signs	10	0.00%
		Street Lights	20	0.00%
		Traffic Signals	40	0.00%
		Transit		
		Bus Shelter	20	0.00%
		Other Structures and Improvements		

		Brick or stone Fence	25	0.00%
		Chain Link Fence	20	0.00%
		Curb and gutters	20	0.00%
		Retaining walls	25	0.00%
		Service and Taps	50	0.00%
		Storage Tanks	20	0.00%
		Wire Fence	10	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	STR	Structures and Improvements		
		Wood Fence	15	0.00%
		Underground sprinklers	15	0.00%
Furniture, Fixtures, and Equipment	FF			
	ART	Art		
		Museum or Exhibits	99	0.00%
		Picture on wall	10	0.00%
	BOA	Boat or canoes	10	10.00%
	CAR	Cars, Small SUVs, and Vans	5	15.00%
	COM	Communication Equipment		
		Camera	5	0.00%
		Police car camera	5	0.00%
		Radio System	10	0.00%
		Television/Video Equipment	10	10.00%
	CMP	Computer Equipment		
		Computer Equipment	5	0.00%
		Copy Machine	5	10.00%

	DOG	Dogs		
		Arson Dog	6	0.00%
		K-9	6	0.00%
		Fire		
	FTR	Fire Truck	10	10.00%
	HYD	Hydrants	25	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
		Police		
	PAT	Police Vehicles	5	0.00%
		Transit		
	BUS	Bus	10	10.00%
	SOF	Software	3	0.00%
		Solid Waste		
	RCN	Refuse Containers	10	0.00%
	RTR	Refuse Truck	10	10.00%
	STA	Statues	25	0.00%
		Streets & Sidewalks		
	DTR	Dump Truck	10	10.00%
	SPL	Snow plows	10	10.00%
	SYS	Systems		
		Fire alarm systems	10	0.00%

		Sprinkler System	15	0.00%
	TDT	Tandem Truck	10	10.00%
	SMT	Trucks		
		Light truck (Less than 1,500 ton)	5	15.00%
		Truck (greater than 1,500 ton)	7	15.00%
	UTV	Utility Vehicle	5	20.00%
	MAC	Machinery, Tools, and Instruments	10	10.00%
		Fire		
		Rescue tools, hydraulic	10	10.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	MAC	Machinery, Tools, and Instruments		
		Health		
		Animal Cages	10	10.00%
		Blood analysis apparatus	10	0.00%
		Blood plasma cabinets	10	10.00%
		Blood pressure apparatus	10	0.00%
		Exam tables	10	10.00%
		X-ray machines	10	10.00%
		Parks & Recreation		
		Ballfield Groomer	10	10.00%
		Beverage system or cooler	10	10.00%
		Drinking Fountains	10	10.00%
		Lawn mowers	10	10.00%
		Nets, steels	10	0.00%
		Pool Vacuum	15	10.00%
		Workout Equipment	10	10.00%

		Police		
		Investigative equipment	15	10.00%
		Streets & Sidewalks		
		Asphalt breaker, power	15	10.00%
		Blue Print Machines	10	10.00%
		Paint Stripper	10	10.00%
		Striper machine	20	10.00%
		Miscellaneous Equipment		
		Air Cleaners	20	0.00%
		Air Compressors	10	0.00%
		Air Conditioning units	10	0.00%
		Air Hoists	10	0.00%
		Air Systems	10	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	MAC	Machinery, Tools, and Instruments		
		Miscellaneous Equipment		
		Alignment gauges, chamber, toe-in, etc.	10	0.00%
		Amplifiers	10	0.00%
		Arc welding apparatus	10	10.00%
		Automobile lifts	10	0.00%
		AVV equipment	10	10.00%
		Backstops	10	10.00%
		Blowers	10	0.00%
		Boilers	10	0.00%
		Books	50	10.00%
		Cabinets	10	10.00%
		Carpets	10	0.00%

		Cases	10	10.00%
		Cubicles	10	10.00%
		Freezers	12	10.00%
		Furnaces	15	0.00%
		Furniture	10	10.00%
		Generators	10	10.00%
		HVAC equipment	10	10.00%
		Icemaker	10	10.00%
		Pavers, asphalt	10	0.00%
		Refrigerators	12	10.00%
		Tents	10	10.00%
		Trailer	20	10.00%
		Miscellaneous Machines		
		Auger	10	10.00%
		Backhoe	10	10.00%
		Booms	5	10.00%
		Boring machines	10	10.00%
		Brake lining machines	10	10.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
	MAC	Machinery, Tools, and Instruments		
		Miscellaneous Machines		
		Brooms, power driven	10	10.00%
		Brooms, traction driven	15	10.00%
		Buffers, electric	10	10.00%
		Chippers	10	0.00%
		Cranes	20	10.00%
		Dozers	10	10.00%
		Electric Drills	15	10.00%
		Electric floor scrubbers or waxing machines	10	10.00%

		Forklift	10	10.00%
		Front end loaders	10	10.00%
		Hydraulic jacks	10	10.00%
		Jackhammer	5	0.00%
		Tractors	10	10.00%
FERC		Steam Production		
	310	LND Land and Land Rights	NON	0.00%
	311	STR Structures and Improvements	40	0.00%
	312	MAC Boiler plant equipment	10	10.00%
	313	MAC Engines and Engine-driven generators	10	10.00%
	314	MAC Turbogenerator units	33	0.00%
	315	MAC Accessory electric equipment	10	10.00%
	316	MAC Miscellaneous power plant equipment	10	10.00%
		Nuclear Production		
	320	LND Land and Land Rights	NON	0.00%
	321	STR Structures and Improvements	40	0.00%
	325	MAC Miscellaneous power plant equipment	10	10.00%
		Hydraulic Production		
	330	LND Land and Land Rights	NON	0.00%
	331	STR Structures and Improvements	40	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
FERC		Hydraulic Production		
	332	INF Reservoirs, dams, and waterways	100	0.00%
		Other Production		
	340	LND Land and Land Rights	NON	0.00%
	341	STR Structures and Improvements	40	0.00%
	342	MAC Fuel holders, producers, and accessories	10	0.00%
	343	MAC Prime movers	10	0.00%
	344	MAC Generators	10	10.00%

345	MAC	Accessory electric equipment	10	10.00%
346	MAC	Miscellaneous power plant equipment	10	10.00%
348	MAC	Energy Storage Equipment - Production	10	0.00%
		Transmission Plant		
350	LND	Land and Land Rights	NON	0.00%
351	INF	Reserved	40	0.00%
352	STR	Structures and Improvements	40	0.00%
353	MAC	Station equipment	10	10.00%
354	MAC	Towers and fixtures	33	0.00%
355	MAC	Poles and fixtures	33	0.00%
356	MAC	Overhead conductors and devices	50	0.00%
357	MAC	Underground conduit	50	0.00%
358	MAC	Underground conductors and devices	50	0.00%
359	INF	Roads and trails	40	0.00%
		Distribution Plant		
360	LND	Land and Land Rights	NON	0.00%
361	STR	Structures and Improvements	40	0.00%
362	MAC	Station equipment	10	10.00%
364	MAC	Storage battery equipment	10	10.00%
365	MAC	Overhead conductors and devices	50	0.00%
366	MAC	Underground conduit	50	0.00%
367	MAC	Underground conductors and devices	50	0.00%
368	MAC	Line transformers	40	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
FERC		Distribution Plant		
369	MAC	Services	10	0.00%
370	MAC	Meters	20	0.00%
371	MAC	Installations on customers' premises	NON	0.00%
373	LND	Leased property on customers' premises	NON	0.00%
		General Plant		

389	LND	Land and Land Rights	NON	0.00%
390	STR	Structures and Improvements	40	0.00%
391	MAC	Office furniture and equipment	10	10.00%
392	MAC	Transportation equipment	10	10.00%
393	MAC	Stores equipment	10	10.00%
394	MAC	Tools, shop and garage equipment	10	10.00%
395	MAC	Laboratory equipment	10	10.00%
396	MAC	Power operated equipment	10	10.00%
397	COM	Communication equipment	5	0.00%
398	MAC	Miscellaneous equipment	10	10.00%
399	MAC	Other tangible property	10	0.00%
		Water		
		Distribution Water Mains	50	0.00%
		Transmission Water Mains	50	0.00%
		Water - wells	50	0.00%
		Water Mains	25	0.00%
		Water Pumps	25	0.00%
		Water Towers	50	0.00%
		Water Treatment Systems	50	0.00%
Class	Munis Code	Subclass	Life	Salvage Value % of Cost
		Electric		
		Distribution Lines - Lights	40	0.00%
		Electric (line transformers)	25	0.00%
		Electric (meters)	20	0.00%

		Electric (poles, towers, and fixtures)	33	0.00%
		Electric (Towers)	50	0.00%
		Electric (Turbo generator units)	33	0.00%
		Electric (underground conductors)	50	0.00%
		Electric (underground conduit)	50	0.00%
		Fiber Optic	20	0.00%
		Substations (light)	40	0.00%
		Transformers	40	0.00%