

Appendix A: Historical Trend in Reserves and Reserves Funds (000's)

The following tables illustrate the trends in Reserve and Reserve Funds over the last 5 years

	2007	2008	2009	2010	2011
CGS Reserves	\$9,524	\$10,737	\$6,620	\$9,481	\$9,884
CGS Reserve Funds	89,765	77,878	73,874	80,749	103,112
Other Consolidated Entries	838	1,285	1,170	1,410	1,483
Less W/WW Reserves Funds	(18,576)	(8,793)	(5,637)	(7,692)	(15,725)
Total CGS Reserves & Reserve Funds	\$81,551	\$81,107	\$76,027	\$83,948	\$98,754

Tax Descretionary Rreserves (Less W/WW) as % of Taxation

	2007	2008	2009	2010	2011
Reserves and Reserve Funds as a % of Taxation	47.9%	51.0%	39.0%	41.0%	46.0%
BMA Study – Median	55.0%	67.0%	64.0%	60.0%	TBD
BMA Study – Low	25.0%	19.0%	21.0%	4.0%	TBD
BMA Study – High	238.0%	232.0%	224.0%	220.0%	TBD