

Appendix A: Historical trend in reserve and reserve funds.

The following tables illustrate the trends in reserve and reserve funds over the past five years:

	2006	2007	2008	2009	2010
CGS Reserves (in '000)	\$ 6,004	\$9,524	\$10,737	\$6,620	\$9,481
CGS Reserve Funds	81,581	89,765	77,878	73,874	80,749
Total CGS Reserves & Reserve Funds	\$87,585	\$99,289	\$88,615	\$80,494	\$90,230
Other Consolidated Entities	626	838	1,285	1,170	1,410
Total	\$88,211	100,127	\$89,900	\$81,664	\$91,640

	2006	2007	2008	2009	2010
Reserves as a % of Taxation	42.8%	47.9%	50.8%	38.6%	44.4%
BMA Study – Median	56.4%	55.3 %	66.2 %	63.7 %	TBD
BMA Study – Low	5.1%	12.5 %	16.3 %	19.6 %	TBD
BMA Study – High	244.0%	238.3%	231.9%	305.7%	TBD

TBD – to be determined