

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:

	2005	2006	2007	2008	2009
CGS Reserves (in '000)	\$ 7,385	\$ 6,004	\$9,524	\$10,737	\$6,620
CGS Reserve Funds	60,356	81,581	89,765	77,878	73,874
Total CGS Reserves & Reserve Funds	\$67,741	\$87,585	\$99,289	\$88,615	\$80,494
Other Consolidated Entities	382	626	838	1,285	1,170
Total	\$68,123	\$88,211	100,127	\$89,900	\$81,664

	2005	2006	2007	2008	2009
Reserves as a % of Total Expenditures	16.3%	18.5%	20.0%	*17.8%	15.4 %
BMA Study – Median	29.6%	31.2%	34.4 %	37.4%	TBD
BMA Study – Low	8.9%	9.6%	11.3 %	9.3%	TBD
BMA Study – High	141.7%	135.6%	157.9%	155.6%	TBD

* restated based on restated statement of operations for 2008 to be comparable to 2009 new reporting requirements
TBD to be determined