

Required Supplementary Information (Unaudited)

Schedule of Funding Progress for Defined Other Post Employment Benefit Plans

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability (AAL) - Entry Age	Unfunded (Overfunded) AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
CITY OF PORTSMOUTH RETIRED EMPLOYEES HEALTH CARE PROGRAM:						
7/1/2008	-	\$ 187,436,612	187,436,612	0%	77,011,285	243%
SCHOOL BOARD PLAN:						
7/1/2008	650,000	\$ 10,802,915	10,152,915	6%	95,870,390	11%

Schedule of Employer Contributions for Defined Other Post Employment Benefit Plans

Year Ended June 30	Annual Required Contribution	Percentage Contributed
CITY OF PORTSMOUTH RETIRED EMPLOYEES HEALTH CARE PROGRAM:		
6/30/2009	\$ 13,811,219	37.1%
6/30/2008	\$ 14,981,028	21.4%
SCHOOL BOARD PLAN:		
6/30/2009	\$ 1,004,007	125.0%
6/30/2008	\$ 486,533	176.0%

The fiscal year ended June 30, 2008 was the first year for which an actuarially determined AAL and ARC has been calculated for the City of Portsmouth Retired Employees Health Care Program, so only one prior year of history can be presented in the schedules on this page. Additional historical information will be added in future years.