

Combining Statement of Changes in Fiduciary Net Assets

Fiduciary Funds - Pension Trust Funds

Year ended June 30, 2009

	Portsmouth Supplemental Retirement System	Portsmouth Fire and Police Retirement System	Total
Additions:			
Contributions	\$ 2,260,008	10,760,000	13,020,008
Investment income -			
Net decrease in the fair value of investments	(9,119,139)	(19,409,256)	(28,528,395)
Less investment expense	(184,859)	(424,514)	(609,373)
Net investment income	(9,303,998)	(19,833,770)	(29,137,768)
Total additions	(7,043,990)	(9,073,770)	(16,117,760)
Deductions - benefits and refunds	7,372,828	15,997,589	23,370,417
Change in net assets	(14,416,818)	(25,071,359)	(39,488,177)
Net plan assets held in trust for pension benefits, beginning of year	40,120,322	89,191,327	129,311,649
Net plan assets held in trust for pension benefits, end of year	\$ 25,703,504	64,119,968	89,823,472