

Required Supplementary Information (Unaudited)
Schedule of Employer Contributions for Defined Benefit Pension Plans

| Year Ended June 30 | Portsmouth Supplemental | | Fire and Police | |
|--------------------------|------------------------------------|---------------------------|------------------------------------|---------------------------|
| | Annual Required Contribution | Percentage Contributed | Annual Required Contribution | Percentage Contributed |
| 2010 | \$ 2,570,503 | 102% | \$ 11,384,382 | 111% |
| 2009 | 2,265,220 | 100% | 10,895,934 | 99% |
| 2008 | 2,155,485 | 102% | 9,814,500 | 102% |
| 2007 | 2,326,033 | 100% | 9,277,615 | 96% |
| 2006 | 2,084,812 | 100% | 8,583,893 | 100% |
| 2005 | 1,678,576 | 99% | 8,544,079 | 99% |
| 2004 | 1,116,961 | 96% | 5,790,202 | 97% |
| 2003 | 1,191,196 | 100% | 5,758,510 | 100% |
| 2002 | 696,400 | 100% | 4,241,278 | 100% |
| 2001 | 755,044 | 102% | 4,510,105 | 100% |
| 2000 | 757,778 | 113% | 4,005,179 | 105% |

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

| | Portsmouth Supplemental | Fire and Police | Virginia Retirement System |
|-------------------------------|----------------------------|--------------------|-----------------------------------|
| Valuation date | 1/1/2010 | 1/1/2010 | 6/30/2009 |
| Actuarial cost method | Entry age normal | Entry age normal | Entry age normal |
| Amortization method | Level dollar, open | Level dollar, open | Level percent, open |
| Remaining amortization period | 26 years | 26 years | Five-Year Smoothed Market Rate |
| Asset valuation method | Long-Range Yield | Long-Range Yield | Modified Market |
| Actuarial assumptions: | | | |
| Investment rate of return | 8.00% | 8.00% | 7.50% |
| Projected salary increases: | | | |
| City-Administered Plans | 5.00% | 6.00% | - |
| Virginia Retirement System: | | | |
| Non-LEO Employees | - | - | 3.75 - 5.60% |
| LEO Employees | - | - | 3.50 - 4.75% |
| Cost-of-living adjustments | 3.00% | 3.00% | 2.50% |

Unaudited - see accompanying independent auditors' report.