

City of Newton, Massachusetts  
OPEB Trust Fund  
Comparative Statement of Fiduciary Net Position

	<u>October 31, 2015</u>	<u>October 31 2014</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 109,372.23	82,123.04
Investments	2,358,184.76	1,281,783.88
	<u>2,467,556.99</u>	<u>1,363,906.92</u>
Total assets	<u>2,467,556.99</u>	<u>1,363,906.92</u>
<b>NET POSITION:</b>		
Assets held in trust for other post employment benefits	<u>\$ 2,467,556.99</u>	<u>\$ 1,363,906.92</u>

City of Newton, Massachusetts  
OPEB Trust Fund  
Comparative Statement of Changes in Fiduciary Net Position

	<u>July 1, 2015 - October 31, 2015</u>	<u>July 1, 2014 - October 31, 2014</u>
<b>ADDITIONS:</b>		
Employer contributions	\$ 353,441.99	\$ 235,858.90
Investment income		
Net appreciation/(depreciation) in fair value of investments	(18,556.40)	2,796.95
Interest and dividends	17,282.93	7,061.79
Total investment income/(loss)	<u>(1,273.47)</u>	<u>9,858.74</u>
Less: investment expense	<u>(3,349.59)</u>	<u>(1,621.72)</u>
Net investment income/(loss)	<u>(4,623.06)</u>	<u>8,237.02</u>
Change in Net Position	<u>348,818.93</u>	<u>244,095.92</u>
NET POSITION AT BEGINNING OF FISCAL YEAR	<u>2,118,738.06</u>	<u>1,119,811.00</u>
<b>NET POSITION AT OCTOBER 31</b>	<u><b>\$ 2,467,556.99</b></u>	<u><b>\$ 1,363,906.92</b></u>