

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

	<u>November 30, 2015</u>	<u>November 30, 2014</u>
ASSETS:		
Cash and cash equivalents	\$ 113,842.44	79,753.58
Investments	2,455,024.15	1,377,074.08
	<u>2,568,866.59</u>	<u>1,456,827.66</u>
Total assets	<u>2,568,866.59</u>	<u>1,456,827.66</u>
NET POSITION:		
Assets held in trust for other post employment benefits	<u>\$ 2,568,866.59</u>	<u>\$ 1,456,827.66</u>

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

	<u>July 1, 2015 - November, 2015</u>	<u>July 1, 2014 - November 30, 2014</u>
ADDITIONS:		
Employer contributions	\$ 467,280.10	\$ 315,611.09
Investment income		
Net appreciation/(depreciation) in fair value of investments	(34,644.54)	14,138.15
Interest and dividends	21,159.85	9,153.60
Total investment income/(loss)	<u>(13,484.69)</u>	<u>23,291.75</u>
Less: investment expense	<u>(3,666.88)</u>	<u>(1,886.18)</u>
Net investment income/(loss)	<u>(17,151.57)</u>	<u>21,405.57</u>
Change in Net Position	<u>450,128.53</u>	<u>337,016.66</u>
NET POSITION AT BEGINNING OF FISCAL YEAR	<u>2,118,738.06</u>	<u>1,119,811.00</u>
NET POSITION AT NOVEMBER 30, 2015	<u>\$ 2,568,866.59</u>	<u>\$ 1,456,827.66</u>