EXHIBIT A

TOWN OF ENFIELD, CONNECTICUT

STATEMENT OF NET ASSETS
JUNE 30, 2003

	GOVERNMENTAL ACTIVITIES
ASSETS	
Current assets:	
Cash	$ 1,874,967
Investments	52,589,962
Receivables (net):	
Property taxes	1,778,087
Assessments and State use charge	658,278
Loans	133,945
Accounts	288,461
Notes	194,820
Intergovernmental	592,540
Other	148,105
Deferred charges	2,659
Total current assets	58,261,824
Noncurrent assets:	
Restricted assets:	
Temporarily restricted:	
Cash	1,563
Investments	26,627
Permanently restricted:	
Cash	403
Investments	31,638
Receivables (net):	
Property taxes	2,011,941
Assessments	257,652
Loans	1,215,357
Intergovernmental	37,019
Deferred charges	34,561
Net pension asset	563,122
Capital assets (net of accumulated depreciation):	
Land	10,324,965
Buildings	22,470,317
Building improvements	4,266,717
Machinery and equipment	2,356,359
Vehicle	4,415,647
Infrastructure	431,524
Construction in progress	47,173,809
Total noncurrent assets	95,619,221

TOTAL ASSETS.....	153,881,045

LIABILITIES

LIABILITIES:	
Current liabilities:	
Accounts payable.....	5,759,182
Accrued payroll and compensated absences.....	775,771
Accrued interest payable.....	366,594
Legal contingencies.....	690,990
Deferred revenue.....	502,712
Noncurrent liabilities:	
Due within one year……	4,337,957
Due in more than one year.....	37,016,539
TOTAL LIABILITIES……	49,449,745

NET ASSETS

Invested in capital assets, net of related debt……	72,664,338
Restricted for:	
Capital projects……	11,334,805
Libraries……	32,041
Other purposes……	6,217,545
Unrestricted……	14,182,571
TOTAL NET ASSETS……	$ 104,431,300

The notes to the financial statement are an integral part of this statement.