

**ASSOCIATION FOR GAY, LESBIAN, AND BISEXUAL  
ISSUES IN COUNSELING**

**Statements of Financial Position**

	June 30,	
	2002	2001
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 18,950	\$ 12,537
Due from ACA - Note B	1,445	1,660
Prepaid expenses	975	975
Total assets	\$ 21,370	\$ 15,172
 <b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 151	\$ 23
Due to ACA - Note B	1,652	854
Deferred membership dues	10,609	10,599
Total liabilities	12,412	11,476
Net assets - unrestricted	8,958	3,696
Total liabilities and net assets	\$ 21,370	\$ 15,172

*See notes to financial statements.*