



GAY MEN'S HEALTH CRISIS

Annual Report
1994-1995

GMHC

From the Board President and Executive Director

Although what happens at Gay Men's Health Crisis changes every year, our purpose remains sharply focused — to provide service, education and advocacy that sets the standard for fighting AIDS. GMHC, the first and largest AIDS organization, strives to raise this standard every year. We test our excellence against our own record.

The past year, 1994-95, has been one of our most extraordinary. Our staff of 270 and volunteer force of 6,500 turned scores of sound ideas, every drop of their energy and all their talent to the epidemic. We offered a full range of services to 7,349 men, women and children — meals and nutritional counseling, legal advice and financial aid, recreation and family services, emotional and psychological support. We distributed more than a million educational publications and brochures, dispensed 700,000 condoms and responded to 46,000 Hotline callers. And we advocated at all levels of government to raise awareness about the needs of people with, or at risk for, HIV and AIDS.

What made this year so remarkable, however, was not only these significant accomplishments, but the many new pathways we blazed. We met a year of unusual challenges — political, economic, medical — with an array of energetic solutions.

With AIDS now the leading killer of Americans aged 25 to 44 and HIV transmission rates among gay men creeping upward, GMHC responded vigorously. Casting out traditional approaches, we rethought virtually all our prevention activities for both HIV-positive and HIV-negative individuals. We launched our first educational campaign aimed specifically at HIV-negative men as well as a range of groups and other efforts for them. Our new Substance Use Counseling and Education Department pioneered work to help people reduce drug and alcohol use in order to heed prevention messages. To help people with HIV manage their illness better, we provided treatment information at all levels of literacy.

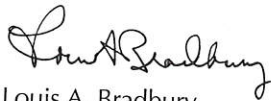
Both HIV-negative and HIV-positive New Yorkers will benefit from an innovative HIV testing center that we are planning, the only one in New York that will integrate testing with a full spectrum of education and support. Through the immense generosity of The David Geffen Foundation, which committed a landmark \$2.5 million to GMHC in August 1995, we will soon make these exciting plans a reality.

It was a year when politicians ripped through the safety net and managed care posed a threat to people with AIDS. GMHC fought back, doing everything possible to relieve the hardship of living with an impoverishing and still stigmatizing disease. By directing more attention to our own case management and to mental health services, we helped people cope with the stress of long-term illness. In a hostile political climate, we mobilized a powerful new grassroots advocacy movement, New York CAN!, and began a quarterly newsletter to better inform politicians. We led the nationwide effort to preserve Medicaid, helped maintain State AIDS Institute funding and beat back potentially destructive policies.

At a time when AIDS organizations reported so-called donor fatigue and faced the prospect of fewer dollars for more cases, many closed their doors or cut back. GMHC, however, shifted away from traditional AIDS fundraising and found that our donors — by the hundreds of thousands — do, indeed, care. As the toll of AIDS

climbed higher and pressures upon people with AIDS grew heavier, GMHC sent the message that we will do all in our power to stay strong and stable, to support our clients and to battle this epidemic.

Our thanks for a year of extraordinary achievements goes, above all, to our selfless donors, whose generosity deserves the highest praise. Our able staff and volunteers shoulder the burden of this epidemic every single day. There are no words sufficient to thank those who choose this calling. If GMHC has achieved a banner year, the heroism of all of you — donors, volunteers and staff — made it so.



Louis A. Bradbury
President, Board of Directors



Mark Robinson
Executive Director

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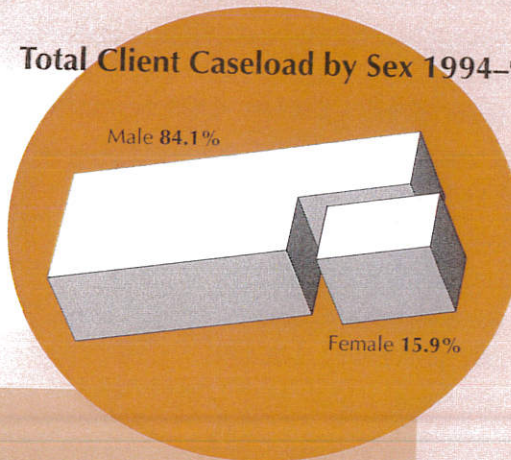
Bottom row, from left: Doug Robinson, Samuel T. Phillips, Marjorie Hill, David Hollander, Louis Bradbury, Todd Yancey, William McCarthy, Raul Perea-Henze, Billy E. Jones, Dennis deLeon
Top row: Gretchen Dykstra, Michael C. Mast, Hal J. Moskowitz, Thomas Morgan, III, Ethan Geto, Esther Chachkes, Ann Pollinger Haas, Phil Donahue
Not pictured: Richard G. Dudley, Jr., Jerome M. Goldsmith, Howard A. Grossman, Tonya Y. Hall, Sharon Kleinbaum, Kenneth R. Ong, Michael D. Palm, Michael A. Recanati, Joan Tisch, Randy Wojcak, Robert C. Woolley



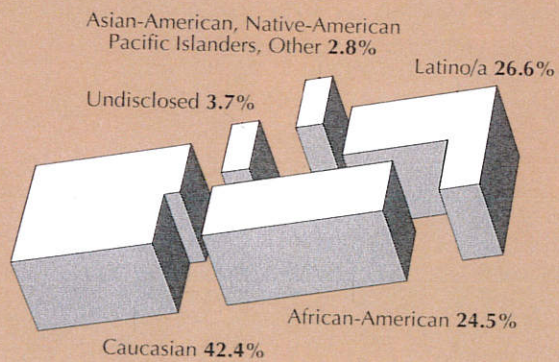
Services

- Doubled the clients — 1,300 — whom we helped to maintain health insurance pending receipt of Medicaid.
- Gave emergency grants to nearly 2,000 people with AIDS — for food, medical expenses, phone service and transportation to doctors.
- Enlisted 200 volunteer lawyers to advise 1,680 new clients on 7,154 matters — including 1,590 landlord/tenant issues; 973 wills, powers of attorney and proxies; 748 debtor/creditor concerns; 346 employment cases.
- Dispensed legal advice to more than 3,000 immigrants with HIV.
- Made 235 Child Life families — 650 parents and kids — feel at home with babysitting, support groups, excursions and holiday parties.
- Handed out 785 food packages to hungry families, nearly a 50% increase over last year.
- Enriched the lives of 3,046 PWAs with 30 recreational activities and classes like poetry writing, life drawing and learning English as a second language.
- Awarded 447 mind-expanding scholarships to clients for courses at colleges and universities throughout New York City.
- Distributed 17,795 free theater and performance tickets, a 60% increase over last year.
- Screened 1,200 new clients for the presence of tuberculosis; combated TB with air filters, signs, screenings and a new Directly Observed Preventive Therapy program; and evaluated new TB initiatives.
- Gave 1,200 acupuncture treatments to reduce stress and prevent relapse into alcohol or drug use.

Total Client Caseload by Sex 1994-95



Total Client Caseload by Race 1994-95



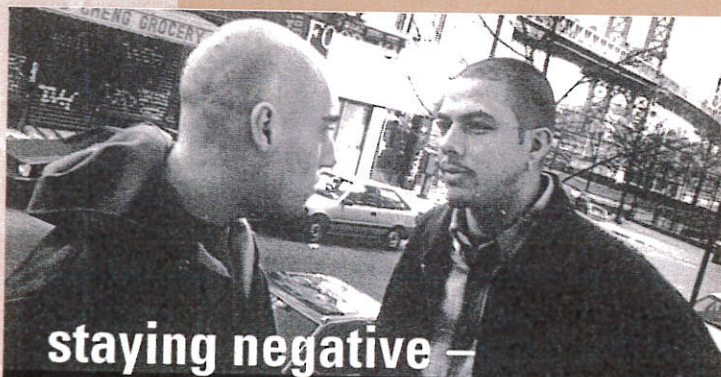
Education

- Dispensed 1,114,320 educational publications and brochures, 28,165 at community information tables, and 7,250 at safer sex workshops and presentations.
- Answered 46,138 Hotline calls, with the help of 78 volunteers, including 9 Spanish speakers — all trained to be sensitive counselors as well as to inform and make referrals.
- Gave out 701,154 condoms at street and health fairs, community events, gyms, bars and clubs.
- Distributed 50,000 treatment fact sheets on 8 opportunistic infections, and treatment fact sheets on 25 topics to organizations nationwide (in collaboration with Beth Israel Hospital in Boston and the University of California in San Francisco).
- Helped people with HIV understand confusing treatment options at a new workshop, "Making Choices, Making Sense."
- Educated 1,975 people at 15 treatment forums (4 in Spanish) on topics like protease inhibitors and CMV (with the Community Research Initiative on AIDS, the Treatment Action Group and the Latino AIDS Treatment Issues Group).
- Sent out 204,000 issues of the world's largest monthly newsletter on AIDS therapies, *Treatment Issues*.
- Expanded the resources of the Barry Gingell HIV/AIDS Treatment Library, providing the latest medical information.
- Gave AIDS presentations and trainings to thousands at community organizations, churches, hospitals, schools and businesses.
- Aired 26 new episodes of GMHC's weekly cable show, "Living with AIDS."
- Spread a safer sex message to 10,588 lesbian and gay young adults — in the "house" scene, popular among gay youth of color; in collaboration with 9 agencies serving youth; and at clubs, bars and on campuses.
- Developed a customized safer-sex intervention in Queens where AIDS rates are rising among Latino men.

Staying Negative – It's Not Automatic

Bearing the tag-line, "Staying negative — it's not automatic," GMHC's first-ever prevention campaign targeted expressly at HIV-negative men was launched in April. The campaign urges HIV-negative men to support one another in staying negative by talking frankly about sex and how to avoid risky behavior. Moving beyond traditional prevention slogans, the effort addresses the complex psychological realities of staying uninfected, and uses a harm-reduction approach with people who are likely to binge on sex or drugs or both. It included 660,000 postcards distributed in bars, clubs, gyms and other gay venues; 10,000 posters; 4,000 stickers for Gay Pride; and 10 public

service
announcements in gay
publications.



**staying negative —
it's not automatic**

If you have questions about the ways you are combining drugs, alcohol, and sex, you can make changes. You don't need to be an alcoholic or a drug or sex addict to get the information you need. By talking about the sex you are having, what it means to you, and what it may cost you, it is possible to make partying — and sex — safer.

SUCE — 212 337-3343
Substance Use Counseling and Education
GMHC
www.gmhcnyc.org





Education

- Explored psychological barriers to safer sex at a new workshop for gay men, "Sex, Dating and Relationships," and expanded our "Men of Color" discussion groups.
- Installed a landmark poster campaign — "Think About It, Talk About It" — in gay social venues, addressing the perceived inevitability of HIV infection and the role of open talk in keeping HIV-negative men uninfected.
- Helped galvanize the gay community with town meetings on HIV-prevention, and on sex clubs and bathhouses.
- Produced *Swimming Against the Second Wave*, an overview of barriers to HIV prevention among gay men and an agenda for the future.
- Began first-ever groups for HIV-negative gay men to discuss safer sex, and alcohol and drug use; gave 35,000 harm reduction brochures to HIV-negative men; and distributed 40,000 postcards to such men to provoke discussion of HIV prevention and testing.
- Provided 600 easy-access, individual assessments about alcohol/drug use and sexual behavior.
- Convened 8 weekly on-site 12-step meetings dealing with alcohol and drug use and sexual compulsivity.
- Gave 28 trainings and presentations on harm-reduction and recovery readiness; created a harm-reduction training and sourcebook.
- Offered individual and group support to lesbians with, or at risk for, HIV and in recovery.
- Trained the country's only lesbian HIV-outreach team to discuss HIV prevention in high-risk communities, distributed 51,000 packets and materials on lesbians and HIV, and made presentations to more than 3,600 people.
- Answered over 1,000 requests for information about HIV risk and the deaf.

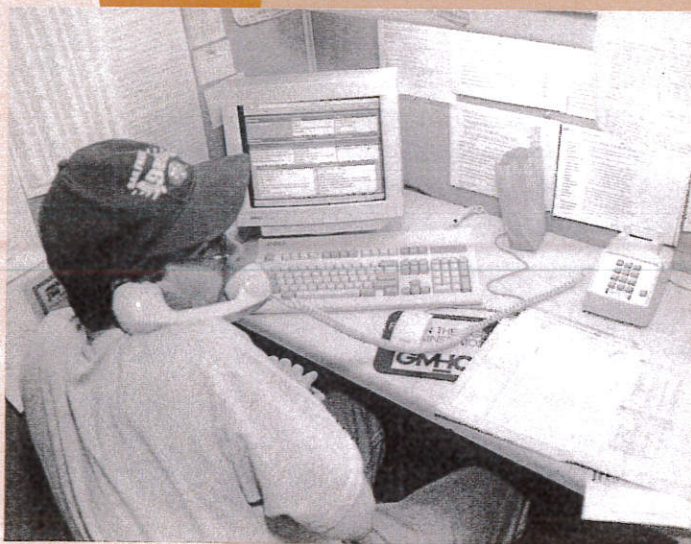
Hotline Hits Information Superhighway

What began on a volunteer's answering machine in 1982 as the world's first AIDS Hotline is today its most sophisticated.

Six years in the making, GMHC's state-of-the-art newly computerized Hotline now offers information about 10,532 services from 4,467 service providers (such as hospitals,

doctors, psychiatrists and support groups), sorted by 630 categories. Says Randy Wojcak, GMHC Board member and volunteer who guided this project, "It gives us more time to counsel and comfort while being as accurate

as possible." Computerization offers more types of referrals and cross-referencing, faster access to information, and better tracking of queries to improve our responsiveness.



Advocacy

- Educated 50,000 voters with GMHC's first-ever candidate comparisons, contrasting responses on AIDS of gubernatorial, senatorial and other candidates.
- Delivered detailed written briefings to the New York Congressional delegation, the incoming Pataki administration, New York State legislators, the Giuliani administration and New York City Council.
- Worked to block AIDS cuts or to reverse harmful policies through grass-roots organizing and hard-hitting newspaper advertisements, opinion pieces, advertorials and radio campaigns.
- Helped to save the New York State AIDS Institute from Albany budgetcutters and helped preserve Medicaid benefits through lobbying, postcard campaign and meetings with state legislators on AIDS Awareness Day (with the New York AIDS Coalition).
- Spearheaded the national effort to preserve Medicaid as an entitlement.
- Worked with drafters of the Ryan White CARE Reauthorization Act to protect cities hardest hit by AIDS.
- Sat on Federal advisory bodies on AIDS biomedical and behavioral research, vaccines, epidemiology and public health information privacy.
- Led the successful effort to establish an AIDS office at the U.S. Department of Housing and Urban Development, and worked to ward off attempts to slash Federal AIDS housing funds.
- Reported abuses by City HMOs, blocking their enrollment of Medicaid recipients; helped draft and lobbied for passage of the State Managed Care Bill of Rights; and pushed for consumer participation on HMO grievance panels.

Empowerment Through New York CAN!

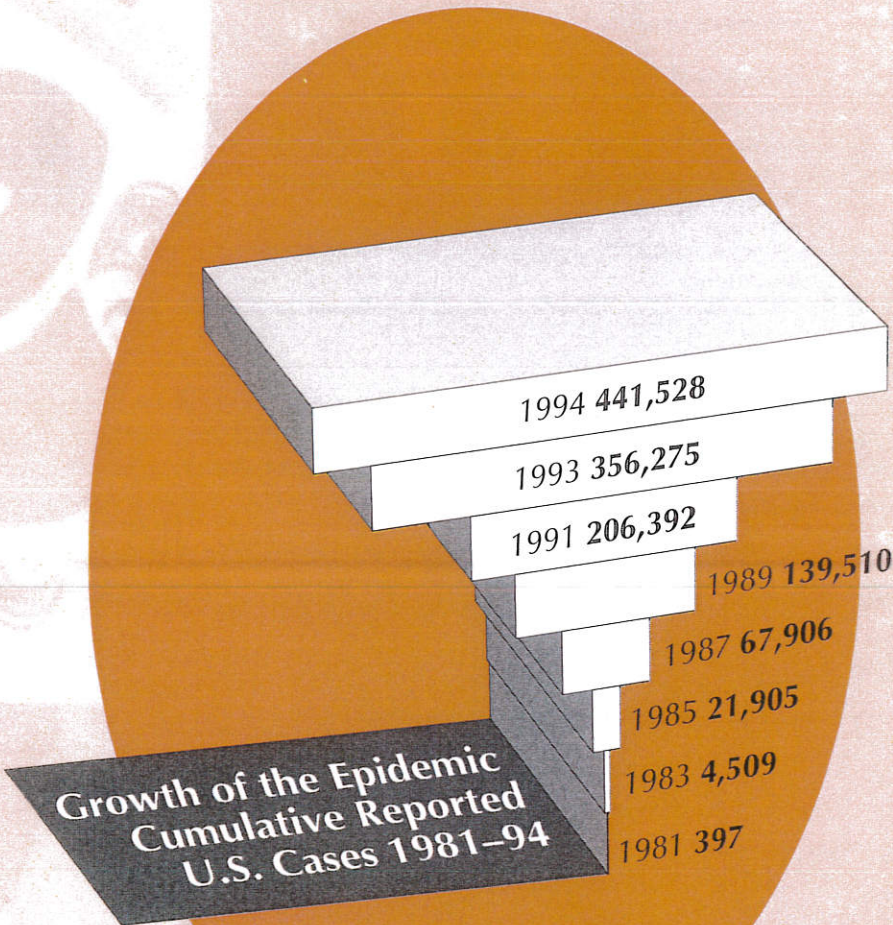
To wake up government officials, GMHC last winter mobilized a powerful grassroots group — The New York Citizens AIDS Network (New York CAN!) — that harnesses the energy, voices and anger of people affected by AIDS. Through the Frontline Action Force's direct lobbyists, the Letter Brigade's writers and the Quick Response Corps who fax and phone, New York CAN! compels leaders and lawmakers to pay attention to people with AIDS. Critical to raising their consciousness is the *Clarion*, GMHC's new quarterly political newsletter distributed to 5,000 people in government, the press and the GMHC community. Organized for GMHC clients, staff and volunteers, New York CAN! has enlisted 550 members, training 150 to be direct advocates. A new voter registration effort has registered nearly 1,000 voters. Among our legislative victories, we convinced Senator Alfonse D'Amato to co-sponsor the Ryan White CARE Reauthorization Act.

NEW YORK



Advocacy

- Marshaled grassroots support for State legislation requiring HMOs serving individuals to cover prescription drugs and permit out-of-network care.
- Pushed pharmaceutical firms to develop expanded access programs for protease inhibitors, and distributed to the National Task Force on AIDS Drug Development a critique of plans for testing and developing them (with the Treatment Action Group).
- Spearheaded lobbying to secure the Federal AIDS research budget and the power to consolidate research at the NIH Office of AIDS Research.
- Led the successful charge to save New York City HIV testing services from budget cuts.
- Helped update the archaic New York State AIDS curriculum, unrevised since 1987.
- Helped coordinate the world's first meeting convened by government officials (of the Centers for Disease Control) on lesbian HIV transmission.
- Informed more than 1,000 journalists preparing AIDS stories and placed more than 500 mentions of GMHC staff and programs in newspapers and magazines nationwide.
- Dispatched our experts to Good Morning America, the McNeil Lehrer Newshour, the CBS Evening News as well as a WCBS special on GMHC.
- Alerted New Yorkers about AIDS at our World AIDS Day token drive.
- Aired GMHC's first-ever AIDS awareness campaign on TV.
- Unfurled our banner and posters exhorting "Take Pride! Take Care! Take Action!" at the Lesbian and Gay Pride march, reminding the world that AIDS is still a crisis in the gay community.



Support

- Attracted \$250,000 more than last year from individual donors.
- Increased GMHC's government funding to its highest level ever, despite the strained political climate, raising it to \$5.1 million and 19.6% of revenues.
- Generated more than \$1.4 million from foundations and corporations, with over half as first-time givers.
- Added 10 new members to the President's Council of annual donors of \$25,000 or more, generating a total of over \$2 million.
- Expanded Friends for Life, annual givers of \$1,000 plus, raising a record \$1.5 million; welcomed one-third of those donors as "Best Friends," our new group for donors who increase their annual support by 25%.
- Offered an estate-planning seminar and brochure for donors.
- Raised nearly \$4 million through direct marketing.
- Enticed 31,000 people to the 10th Annual AIDSWalk for \$4.7 million, 5,000 to the 5th Annual Dance-A-Thon for \$1.4 million, 10,000 to Angels on Ice for \$1.1 million; and packed Carnegie Hall for a concert version of "Anyone Can Whistle" for \$650,000.

Sources of Revenue, Fiscal Year 1994-95*

Government Grants
19.6%

Private Support
77.3%

Other Revenue
3.1%



* Unrestricted support and revenue, and total net assets released from restrictions.

What Does Your Gift to GMHC Buy?

\$250

3 months of nutritious hot lunches for a person with AIDS

\$500

A trip to the Bronx Zoo for 30 children in our Child Life Program and 1,000 easy-to-read treatment fact sheets on opportunistic infections caused by HIV

\$1,000

GMHC Hotline for 1 week and air-time for 4 episodes of "Living with AIDS," GMHC's educational program aired on local cable stations

\$5,000

250 copies of the video, "What About My Kids?" and *Facing the Future* booklet to help HIV-infected parents plan for their children's future

\$10,000

All of the above plus 50 hours of training and technical assistance to other AIDS organizations, leveraging your dollars many times to help people with AIDS worldwide

Support

- Dispatched 6,500 volunteers, who contributed 132,460 hours valued at \$2.5 million.
- Introduced orientation and training for all new volunteers, 766 people, discussing physical/psychosocial challenges of HIV, and GMHC's values.
- Embarked on a Queens buddy drive (with the AIDS Center of Queens County and the Southeast Queens Clergy for Community Empowerment).
- Helped assemble a new directory, *Volunteer Opportunities in New York City*.
- Celebrated our 2nd annual Volunteer Awareness Month with a volunteer skills-building conference, featuring 26 speakers, and a Kudos party for 1,500 GMHC volunteers.
- Produced 12 reports evaluating GMHC programs; and reviewed 29 proposals, through GMHC's Institutional Review Board (IRB), to ensure ethical treatment of clients, volunteers and staff in research projects.
- Reported on focus groups about how PWAs make treatment decisions, surveying barriers to accessing care and social services.
- Accommodated 679 requests for technical assistance, giving 5,000 hours of help to other AIDS organizations, with requests from as far away as Australia, Brazil, Japan and Russia.
- Provided technical assistance to 524 organizations and individuals, including: Bisexual, Lesbian & Gay Haitians; Chinese-American Planning Council; Madison Avenue Presbyterian Church; McBurney YMCA; Port Authority of New York and New Jersey Homeless Programs; Saint Nicholas Home Care; Upper Manhattan Task Force on AIDS.

Expense Distribution, Fiscal Year 1994-95



GMHC Forges New Ties To Faith Communities

An unusual open house at GMHC last April signaled the growing relationship between New York's foremost AIDS organization and its diverse faith communities. More than 60 religious leaders — clergy, theologians, seminarians, and staff of AIDS ministries — toured GMHC and talked together. Why are we connecting with faith communities? In addition to volunteer recruitment and technical assistance, GMHC promotes awareness so that people with AIDS aren't abandoned by their communities. From our first partnership with the Bronx Episcopal AIDS Ministry, we are building a network citywide. The goal is not to promote a particular religion, but to open avenues of support — including spiritual support — for people with AIDS.



From the Treasurer

In the fiscal year that ended June 30, 1995 (FY 95), Gay Men's Health Crisis (GMHC) continued to fulfill its mission by serving the current needs of thousands of clients while developing strategic plans to provide expanded, more efficient services in the future.

Expenditures for GMHC's program services during the year were slightly more than \$20 million, an increase of 5.4% from the year before. About \$2.5 million of that amount was the fair market value of services donated by GMHC's 6,500 volunteers, who help make every dollar GMHC receives go farther. This year it is strikingly true that the real value of volunteer services cannot be quantified. GMHC volunteers save money and lives. Their humanity and commitment have made history and set a model for AIDS services across the world.

Client programs, providing direct services to people with AIDS, represent by far the largest component of our expenditures: In FY95, these totaled \$12.7 million, up 9.3% over FY94. The remainder of our services expenditures in FY95 was divided between education (\$4.3 million), and policy, information and advocacy programs (\$3.1 million). While the agency accomplished all of its primary program goals, we also sharpened our focus on hands-on client services in response to constantly growing needs.

Expenditures for administration, management and fundraising increased only 3.4% over the previous year. The fact that these costs increased less rapidly than our program services expenditures means that a higher proportion of each revenue dollar was available to fund activities which contribute directly to the fight against AIDS. This results from sound fiscal management of the agency; we hope to continue and increase this trend in the future.

In FY95, GMHC's total support and revenues increased to \$27.5 million, up 10.1% from the year before. Virtually all this growth was accounted for by an increase in public sector funding. Government grants revenue released from program restrictions rose to \$5.1 million (19.6% of unrestricted support and revenue), their highest level since 1989. At the same time, AIDS organizations felt the political landscape shift underneath them following the November 1994 elections. While the agendas of the newly elected are only starting to take shape, we see challenging days ahead as we press our government officials to maintain the public safety net and rally a response to what has become the worst health care crisis in modern history.

It is, of course, our more than 600,000 individual, corporate and foundation donors on whose generosity we most rely in this effort. This year, and in the years to come, GMHC will look to them to set the pace and hold the line against AIDS. Whether GMHC's donors give us \$1 or \$100,000, the work of the agency could not proceed without them. The staff and Board return that generosity with a commitment to providing services, education and advocacy with vision, efficiency and sound fiscal management.

That sound fiscal management finds GMHC in excellent shape at the close of FY95. The GMHC Board of Directors has approved a budget for next year that will allow GMHC to continue its unparalleled level of service to men, women and children with AIDS. Plans to integrate testing with our education efforts, in the form of the David Geffen Center for HIV Prevention and Health Education, make the prospects of stemming the spread of the epidemic a little brighter. And GMHC will continue to draw on the continued commitment of our donors and the heroic efforts of our volunteers and staff to enable us to strike out against the scourge of AIDS.



Michael D. Palm
Treasurer

Statement of Financial Position

June 30, 1995
(with comparative figures for 1994)

Assets	1995	1994
Cash and cash equivalents		
Investments	\$ 2,060,570	3,622,066
Government grants receivable (note 14)	76,625	75,945
Contributions receivable (notes 11 and 15)	2,061,313	455,168
Other receivables (note 15)	1,977,774	434,995
Due from related organization (note 8)	455,488	511,612
Prepaid expenses, deposits and other assets (note 15)	45,287	-
Land, building and equipment, net (note 3)	497,457	345,570
	<u>9,026,035</u>	<u>9,726,076</u>
Total assets	<u>\$ 16,200,549</u>	<u>15,171,432</u>
Liabilities and Net Assets		
Accounts payable and accrued liabilities	\$ 899,918	763,629
Accrued compensated absences	343,804	419,292
Refundable advances	106,909	353,609
Obligation under capital lease (note 4)	67,650	107,182
Other liabilities (note 13)	1,073,034	5,018
Due to related organization (note 8)	-	40,262
	<u>2,491,315</u>	<u>1,688,992</u>
Total liabilities		
Net assets:		
Unrestricted	11,961,300	13,393,394
Temporarily restricted (note 10)	<u>1,747,934</u>	<u>89,046</u>
Total net assets	<u>13,709,234</u>	<u>13,482,440</u>
Total liabilities and net assets	<u>\$ 16,200,549</u>	<u>15,171,432</u>

See accompanying notes to financial statements.

KPMG Peat Marwick LLP

Independent Auditors' Report

The Board of Directors
Gay Men's Health Crisis, Inc.:

We have audited the accompanying statement of financial position of Gay Men's Health Crisis, Inc. (GMHC) as of June 30, 1995, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of GMHC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gay Men's Health Crisis, Inc. as of June 30, 1995, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in note 2 to the financial statements, GMHC adopted the provisions of the Financial Accounting Standards Board's Statements of Financial Accounting Standards No. 116, "Accounting for Contributions Received and Contributions Made," and No. 117, "Financial Statements of Not-for-Profit Organizations," in fiscal year 1995.

October 12, 1995

KPMG Peat Marwick LLP

Statement of Activities

Year ended June 30, 1995
(with comparative totals for 1994)

	1995						1994 Total
	Unrestricted net assets			Temporarily restricted net assets	Total		
	Operating	Plant	Total				
Support and revenue:							
Support:							
Contributions	\$ 7,814,828	-	7,814,828	1,906,829	9,721,657	9,498,505	
Contributed services (note 6)	2,457,478	-	2,457,478	-	2,457,478	2,398,284	
Special events (note 12)	8,249,445	-	8,249,445	71,750	8,321,195	8,791,949	
Government grants	-	-	-	6,227,596	6,227,596	3,714,764	
Total support	<u>18,521,751</u>	<u>-</u>	<u>18,521,751</u>	<u>8,206,175</u>	<u>26,727,926</u>	<u>24,403,502</u>	
Revenue:							
Investment income, net	73,799	-	73,799	-	73,799	52,049	
Rental income (note 3)	169,424	-	169,424	-	169,424	180,666	
Third-party reimbursements	224,790	-	224,790	-	224,790	81,129	
Publication sales and training fees	273,894	-	273,894	-	273,894	255,573	
Miscellaneous	48,112	-	48,112	-	48,112	29,276	
Total revenue	<u>790,019</u>	<u>-</u>	<u>790,019</u>	<u>-</u>	<u>790,019</u>	<u>598,693</u>	
Net assets released from restrictions (note 9):							
Satisfaction of program restrictions:							
Government grants	5,078,119	-	5,078,119	(5,078,119)	-	-	
Other	1,323,555	-	1,323,555	(1,323,555)	-	-	
Satisfaction of equipment acquisition restrictions	-	145,613	145,613	(145,613)	-	-	
Total net assets released from restrictions	<u>6,401,674</u>	<u>145,613</u>	<u>6,547,287</u>	<u>(6,547,287)</u>	<u>-</u>	<u>-</u>	
Total support and revenue	<u>25,713,444</u>	<u>145,613</u>	<u>25,859,057</u>	<u>1,658,888</u>	<u>27,517,945</u>	<u>25,002,195</u>	
Expenses and losses:							
Program services:							
Client programs	12,115,772	555,017	12,670,789	-	12,670,789	11,591,056	
Education	4,118,106	171,053	4,289,159	-	4,289,159	4,001,931	
Public policy development, information and advocacy	2,943,556	142,838	3,086,394	-	3,086,394	3,426,364	
Total program services	<u>19,177,434</u>	<u>868,908</u>	<u>20,046,342</u>	<u>-</u>	<u>20,046,342</u>	<u>19,019,351</u>	
Supporting services:							
Management and general	1,521,755	73,740	1,595,495	-	1,595,495	1,630,918	
Fundraising	5,517,234	120,567	5,637,801	-	5,637,801	5,362,521	
Total supporting services	<u>7,038,989</u>	<u>194,307</u>	<u>7,233,296</u>	<u>-</u>	<u>7,233,296</u>	<u>6,993,439</u>	
Total expenses	26,216,423	1,063,215	27,279,638	-	27,279,638	26,012,790	
Loss on contributed assets held for sale	11,513	-	11,513	-	11,513	13,872	
Total expenses and losses	<u>26,227,936</u>	<u>1,063,215</u>	<u>27,291,151</u>	<u>-</u>	<u>27,291,151</u>	<u>26,026,662</u>	
Change in net assets	(514,492)	(917,602)	(1,432,094)	1,658,888	226,794	(1,024,467)	
Transfer—plant acquisitions and debt service	(257,093)	257,093	-	-	-	-	
Net assets at beginning of year	<u>3,774,500</u>	<u>9,618,894</u>	<u>13,393,394</u>	<u>89,046</u>	<u>13,482,440</u>	<u>14,506,907</u>	
Net assets at end of year	<u>\$ 3,002,915</u>	<u>8,958,385</u>	<u>11,961,300</u>	<u>1,747,934</u>	<u>13,709,234</u>	<u>13,482,440</u>	

See accompanying notes to financial statements.

Statement of Cash Flows

June 30, 1995
(with comparative figures for 1994)

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Change in net assets	\$ 226,794	(1,024,467)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	1,063,215	1,085,445
(Increase) decrease in government grants receivable	(1,606,145)	120,070
Increase in contributions receivable	(1,542,779)	(275,285)
Decrease in other receivables	56,124	63,237
Increase in due from related organization	(45,287)	-
(Increase) decrease in prepaid expenses, deposits and other assets	(151,887)	50,549
Increase (decrease) in accounts payable and accrued liabilities	136,289	(55,209)
Increase (decrease) in accrued compensated absences	(75,488)	75,397
Decrease in refundable advances	(246,700)	(119,885)
Increase in other liabilities	1,068,016	5,018
Decrease in due to related organization	(40,262)	(12,900)
Total adjustments	<u>(1,384,904)</u>	<u>936,437</u>
Net cash used in operating activities	<u>(1,158,110)</u>	<u>(88,030)</u>
Cash flows from investing activities:		
Principal payments under liquidating trust	3,484	13,280
Increase in donated stock held for sale	(3,187)	-
Net increase in term endowment investment	(977)	(751)
Capital expenditures	<u>(363,174)</u>	<u>(767,424)</u>
Net cash used in investing activities	<u>(363,854)</u>	<u>(754,895)</u>
Cash flows from financing activities:		
Borrowings under line-of-credit agreement	1,500,000	500,000
Repayments under line-of-credit agreement	(1,500,000)	(500,000)
Principal payments under capital lease	<u>(39,532)</u>	<u>(34,213)</u>
Net cash used in financing activities	<u>(39,532)</u>	<u>(34,213)</u>
Net decrease in cash and cash equivalents	(1,561,496)	(877,138)
Cash and cash equivalents at beginning of year	<u>3,622,066</u>	<u>4,499,204</u>
Cash and cash equivalents at end of year	<u>\$ 2,060,570</u>	<u>3,622,066</u>
Supplementary disclosure - cash paid during the year for interest expense	<u>\$ 22,170</u>	<u>16,037</u>

See accompanying notes to financial statements.

GMHC has categorized unrestricted net assets in the statement of activities as follows:

Operations—includes revenues and expenses that relate to the primary objectives of GMHC, and gains and losses and income and expenses that relate to unrestricted investments.

Plant—includes land, building and equipment-related activities.

To the extent that operating funds have financed the acquisition of land, building and equipment or debt retirement, the amounts are reported as a transfer between the two categories in the statement of activities.

Government Grant Support. Government grants are recorded as support of the temporarily restricted net asset class when received and as released from restriction when expenses are incurred.

Third-Party Reimbursements. Third-party reimbursements for clinical services, including estimated retroactive adjustments under reimbursement agreements with third-party payors, is reported at the estimated net realizable amounts. Differences between estimated and final settlement amounts are reflected in the financial statements when they are determined.

Investments. Investments are presented at cost or at fair market value at the date of the gift, if contributed.

Land, Building and Equipment. Land, building and equipment are recorded at cost or, in the case of gifts, at appraised value at date of the gift. Plant and equipment under capital leases are stated at the present value of minimum lease payments at the inception of the lease.

Depreciation is provided over the estimated useful lives of the respective assets on the straight-line basis. Depreciation is recorded on the half-year convention in both the year of asset acquisition and disposition. Plant and equipment held under capital leases and leasehold improvements are amortized on the straight-line method over the estimated useful lives of the assets.

Statement of Cash Flows. For purposes of the statement of cash flows, GMHC considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Tax-Exempt Status. GMHC is a New York not-for-profit corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (the Code). Contributions by donors qualify for the maximum charitable contribution deduction. GMHC has elected to operate under Section 501(h) of the Code in order to participate in limited lobbying activities regarding AIDS-related issues without jeopardizing its exemption from income taxes under Section 501(c)(3).

In addition, during 1993, GMHC established a related organization to influence public policy on HIV and AIDS related issues (see note 8).

Reclassifications. Certain reclassifications of prior year amounts have been made to conform to the current year's presentation.

(3) Land, Building and Equipment

Land, building and equipment consist of the following:

	<u>June 30</u>	
	<u>1995</u>	<u>1994</u>
Land	\$ 731,740	731,740
Building and building improvements	8,497,732	8,488,417
Leasehold improvements	1,410,080	1,398,805
Furniture and equipment	<u>4,191,399</u>	<u>3,848,815</u>
	14,830,951	14,467,777
Less accumulated depreciation and amortization	<u>5,804,916</u>	<u>4,741,701</u>
Land, building and equipment, net	<u>\$ 9,026,035</u>	<u>9,726,076</u>

GMHC has leased a portion of its building to an unrelated not-for-profit organization. Such lease arrangement expires December 31, 1998 and requires minimum annual rental payments as follows:

<u>Year ending June 30</u>	<u>Amount</u>
1996	\$ 173,659
1997	178,000
1998	182,450
1999	93,352

(4) Obligation Under Capital Lease

GMHC is obligated under a capital lease for office furniture expiring January 31, 1997. At June 30, 1995 and 1994, the net book value of such leased furniture was \$58,042 and \$96,738, net of accumulated depreciation of \$135,433 and \$96,737, respectively. The following is a schedule of future annual minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of June 30, 1995:

<u>Year ending June 30</u>	<u>Amount</u>
1996	\$ 44,900
1997	<u>26,191</u>
Total future minimum lease payments	71,091
Less amount representing interest	<u>3,441</u>
Present value of net minimum lease payments	<u>\$ 67,650</u>

(5) Real Property Lease Commitment

GMHC is obligated under operating leases for office facilities, expiring at various dates through January 31, 1999. Future minimum annual rental payments are as follows:

<u>Year ending June 30</u>	<u>Amount</u>
1996	\$ 333,372
1997	99,284
1998	52,000
1999	30,333

Rent expense for the year ended June 30, 1995 was \$524,767.

(6) Contributed Services

Numerous volunteers have contributed many hours to GMHC to provide services to persons with AIDS, conduct fundraising and provide administrative support to the

organization. GMHC has consistently recorded, at fair value, as support and expenses certain program-related services. These services meet the criteria set forth in SFAS No. 116. Contributed services not meeting the criteria are critical to GMHC's operations but have not been recognized in the financial statements.

(7) Line of Credit

GMHC has a \$5,000,000 line of credit available to support seasonal working capital needs. This line of credit will expire on December 31, 1995. During the third quarter of fiscal year 1995, GMHC borrowed \$1,500,000 against this line of credit. The loans were repaid in June 1995, including interest at the then-existing prime rate. A two-year commitment fee of \$10,000 is required for this line of credit.

(8) Related Party Transactions

On February 3, 1993, GMHC established a related organization, Gay Men's Health Crisis Action, Inc. (GMHCA), under Section 501(c)(4) of the Internal Revenue Code. GMHCA's principal activities are to influence public policy on HIV and AIDS-related issues.

GMHC and GMHCA share the same management, employees and facilities, in addition to certain directors. Certain costs for fundraising, programs and administration are shared between the two organizations with a proportionate share of those costs billed to GMHCA. Additionally, interest on outstanding intercompany amounts are paid at the existing prime rate. GMHC had a net amount due from GMHCA of \$45,287 at June 30, 1995 and a net amount due to GMHCA of \$40,262 at June 30, 1994.

During fiscal year 1995, GMHC contributed \$87,500 to GMHCA pursuant to GMHC's election under IRS Section 501(h) election regarding limited lobbying activities.

(9) Net Assets Released from Restrictions

Net assets were released from donor temporary restrictions by incurring expenses satisfying the restricted purposes as follows:

	1995	1994
Client programs	\$ 4,937,379	3,710,393
Education	1,055,955	763,702
Public policy, information and advocacy	<u>229,996</u>	<u>194,330</u>
Total program services	<u>6,223,330</u>	<u>4,668,425</u>
Management and general	148,656	101,130
Fundraising	<u>29,688</u>	<u>44,862</u>
Total supporting services	<u>178,344</u>	<u>145,992</u>
Acquisition of fixed assets	<u>145,613</u>	<u>983</u>
	<u>\$ 6,547,287</u>	<u>4,815,400</u>

(10) Temporarily Restricted Net Assets

Temporarily restricted net assets as of June 30, 1995 were available for both general and specific purposes as follows:

Year ending June 30	Amount
1996	\$ 1,538,934
1997	175,000
1998	-
1999	-
2000	-
2001	<u>34,000</u>
	<u>\$ 1,747,934</u>

(11) Unconditional Promises to Give

The following unconditional promises to give cash, or cash equivalents, have been received:

Promises receivable in less than one year	\$ 1,935,427
Promises receivable in one to five years	<u>175,000</u>
Total promises receivable	2,110,427
Less allowance for uncollectible promises to give	<u>(132,653)</u>
Total promises receivable, net	<u>\$ 1,977,774</u>

(12) Special Events

Special events are presented net of direct costs of \$462,479 and \$578,959 for the years ended June 30, 1995 and 1994, respectively.

(13) Other Liabilities

At June 30, 1995, other liabilities principally represent amounts due to three other AIDS service organizations resulting from a combined fund-raising art auction held June 26, 1995.

(14) Government Grants Receivable

Included in government grants receivable at June 30, 1995 is \$1,149,477 which has been awarded but not yet spent.

(15) Allowances for Doubtful Receivables and Other Assets

Allowance accounts have been established to present certain accounts receivable and other assets at their net realizable value as follows:

	1995	1994
Contributions receivable	\$ 132,653	8,362
Other receivables	91,647	51,638
Prepaid expenses, deposits and other assets	50,261	35,000

(16) Subsequent Event

In July of 1995, GMHC received an unconditional promise to give \$2,500,000 from the David Geffen Foundation for the establishment of the David Geffen Center for HIV Prevention and Health Education. In September of 1995, GMHC received the first payment of \$1,000,000, with the remaining \$1,500,000 to be received in \$500,000 installments due in September 1996, 1997 and 1998.

Supporters of Gay Men's Health Crisis

GMHC salutes our remarkable donors whose contributions were received during fiscal year 1995. Every gift matters enormously. Though it would be impossible to list the hundreds of thousands of individuals, corporations and foundations who give to us, we extend our deepest appreciation to all of them as well as the generous major donors listed below.

Names in bold are members of GMHC's President's Council. *Names in italics* are Best Friends, donors who have increased their gifts by 25% or more over those of the last fiscal year. *Friends for Life Annual Fund Supporters. †Members, Benefactor's Monthly Giving Program.

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