

Annual Impact 2018

CHANGING HEALTH CARE FOR THE BETTER



Dear friends,

Change has come to Health Care Access Now (HCAN). It can feel empowering, disconcerting, invigorating, intimidating and elevating – sometimes all at once. And, with the passing of time, change is always constant.

Judith Warren, our founding Chief Executive Officer, retired at the beginning of 2019. Judith has been with HCAN since its inception in 2009. Under her innovative leadership, we have been able to help thousands of area residents navigate a complex system of services to achieve better health.

It's been my pleasure to work with HCAN's community partners, staff and Board over the last five years to serve HCAN clients and staff, most recently as Chief Operating Officer. Stepping into the role of CEO, I look forward to continuing Judith's legacy of HCAN, serving even more people and continuing to improve how health care is accessed, delivered and received.

While our leadership has changed, our mission has not. In this report, you'll find updates on our ongoing efforts to address health outcomes through evidence-based programs that pair diverse and individual needs with a complicated matrix of services. This includes launching our Community Health Worker certification program, developing an initiative to better identify and serve adults with chronic conditions, and entering into an affiliation with Talbert House.

Looking ahead, our challenges will continue to include improving adult chronic disease and infant mortality outcomes, and obtaining the funding needed to support this. By collaborating with an array of Cincinnati health care and social service organizations, and working closely with our fabulous staff, board and funders, I look forward to continuing HCAN's quest to change health care outcomes for the better in this community.

Sarah Mills, CEO



"The health care needs of the uninsured and under-insured in our region are great, but we're confident that we can rise to the challenge of addressing them under the direction of our new CEO, Sarah Mills, and the talented HCAN team. We're looking forward to helping even more people successfully access the medical care and social services they need to have healthier, quality lives." – Myrita Craig, Chairperson, HCAN Board of Directors

Good health care requires more than just a doctor's appointment. Education, transportation, affordability, child care – shortcomings in these services and more can keep the medically underserved from getting the support they need to get and stay healthy.

At Health Care Access Now (HCAN), our mission is to help people with diverse health needs navigate a complex matrix of services. We use the evidence-based Pathways Community Hub Model as the framework for connecting people to the resources they need, with our Certified Community Health Workers (C-CHWs) helping clients find their way through to better health.

From training and certifying CHWs, to paving the way for healthier moms and babies, to helping adults with chronic disease better manage their illness by breaking down barriers to care, here are the ways HCAN helped create healthier lives and a healthier community in 2018.



What Makes HCAN Work?

Community Health Workers and Community-Based Care Coordination

Preparing the Navigators: Community Health Worker Training

HCAN's 10-week training program prepares people for a non-clinical career at a living wage as a Certified Community Health Worker (C-CHW). C-CHWs are frontline public health workers who establish relationships with the clients of health systems, health plans and social service agencies, and help them access the resources and support necessary to improve their health and quality of life.

Pathways Community HUBs

HCAN was certified as a Pathways Community HUB in 2016, and in 2018 completed the desk audit to maintain the certification. The Pathways Community HUB model is a rigorous, evidence-based strategy to identify and reduce risk by taking a whole-person approach to culturally connected care. National and local funders, including Medicaid managed care plans, are now requiring Pathways Community HUB certification.

Certified Pathways Community HUBs operate programs that coordinate care for those who are at high risk for poor health outcomes. This includes clients with chronic health conditions, like high blood pressure, coronary artery disease, diabetes, chronic obstructive pulmonary disorder (COPD) and congenital heart failure, as well as pregnant women at high risk for poor birth outcomes (like low-birth weight babies and infant deaths). HUBs simplify access to health care and community resources for consumers who are overwhelmed or confused, or may not be aware of the available services and clinical expertise in the community.

Clinical providers and other community partners refer clients to C-CHWs, who break down barriers and open up "pathways" to help clients reduce their health risks. This includes establishing health goals, dealing with scheduling issues, getting insurance coverage, finding a medical home, and addressing food, housing and transportation issues, among other supports.

HUBs are currently funded by Medicaid managed care plans, health departments, social service agencies, private foundations and others. Nationally certified Pathways Community HUB programs (like HCAN) are paid for performance when each barrier is addressed.



Adult Health Care Coordination Improves Chronic Disease Outcomes

Chronic diseases like diabetes, asthma or high blood pressure are leading causes of death and disability in our community. But for some people with chronic conditions, barriers like lack of day care, insurance coverage or transportation, or access to healthy foods and exercise options, stand in the way of improving their health.

In 2016, HCAN received a \$1.75 million, 3-year grant from bi3* to work in partnership with the TriHealth Good Samaritan Hospital Faculty Medical Center to improve the management of chronic disease in their patients. Called Pathways to Health, the program centers on the individual, connecting people to medical care and any other service needed (like social services) that will support their health.

Since the grant was awarded, a team of C-CHWs, trained by HCAN, has been working with medical residents rotating through the center. The center identifies patients who need the support of the C-CHWs – patients who have multiple chronic conditions, frequent hospitalizations and frequent emergency department visits. The C-CHWs then work with the patients to identify and resolve risk factors, and break down barriers to improving their health.

The grant is also being used to enhance resident education in team-based primary care and outpatient management of chronic conditions that drive up health care costs and lower quality of life for patients.

*bi3 is Bethesda Inc.'s grantmaking initiative to transform health in Greater Cincinnati (Bethesda Inc. is a cosponsor of TriHealth.)

Maternal-Child Health Coordination Results in Healthier Kids and Moms

Nutritional problems, lack of a support system, missed medical appointments, no insurance – all this and more can severely hamper a woman's ability to have a healthy pregnancy and give birth to healthy, full-term babies.

To overcome this, and to make sure that moms, their babies and other children in the households stay healthy, our C-CHWs work with women in Butler and Hamilton counties both during and after pregnancy. The C-CHWs focus on resources like safe housing and healthy food, as well as medical, dental and behavioral health services like regular postpartum visits, immunizations and well child checkups.

As a Certified Pathways Community Hub, HCAN collaborates with the Ohio Commission on Minority Health, Cradle Cincinnati and the Ohio Department of Medicaid Partnership to ensure that patients referred by medical and social service agencies, and United Way 2-1-1, get care and support through our Maternal and Child Care Coordination services. A key feature of our services is a centralized information management and reporting system that tracks service activities, client progress and outcomes data.

In 2018, HCAN was awarded a \$50,000 grant from the HealthPath Foundation to support our efforts in maternal and child health care coordination. The funds were used to expand HCAN's work in assisting even more women and their families to assure that they have access to appropriate and timely care and community resources.

"Our work with HCAN has been extremely rewarding. Judith, Sarah and the team at HCAN bring enthusiasm, transparency, professionalism and collaboration that enabled our partnership to improve the health and wellbeing of our patients." – Helen Koselka, MD, Executive Medical Director of Good Samaritan Hospital and Chair of the Department of Medicine

HCAN: News and Events from 2018

HCAN, Talbert House Announce Affiliation

HCAN and Talbert House began an affiliation in early 2018. Talbert House provides a range of mental health, addiction, housing, employment and other supportive services to children, adults and families throughout Southwest Ohio. Together, the organizations will leverage their resources to improve care and create linkages that will result in better health outcomes, while allowing the agencies to be more efficient and maximize resources.

HCAN Focuses on Fatherhood

HCAN held its annual "A Great Time to Be A Dad" event at the Cincinnati Reds Urban Youth Academy in Roselawn on Sunday, Oct. 21, 2018. Fathers, their children and their families enjoyed an afternoon of fun, food and information to support healthy families.

"African-American fathers are the best role models for their children and deserve our support," says retired HCAN CEO Judith Warren. "This event was our way to show our appreciation for the critical roles they play in their families and communities."

O'dell Owens, MD, CEO of Interact for Health and keynote speaker, shared his experiences as a dad, reminding the fathers of the many facets of parenting and encouraging them to remain actively involved in their children's lives. Cincinnati Mayor John Cranley attended with his son and welcomed attendees.



Our Mission

Health Care Access Now's mission is to improve the access to and delivery of health care for Greater Cincinnati's medically underserved populations – the poor and working poor – who are often uninsured or underinsured, through culturally and linguistically appropriate service delivery.

2018 Partner Agencies

The HUB contracts with community agencies to provide the evidence-based Pathways Care Coordination. This partnership fosters collaboration and communication within the community of C-CHWs.

- Cincinnati Health Department
- Community Builders Institute
- Every Child Succeeds
- Families First
- Healthy Moms & Babes

2018 Funders

- BB&T (Branch Banking and Trust Co.)
- bi3
- Buckeye Community Health Plan
- Cradle Cincinnati
- The Health Collaborative
- The HealthPath Foundation
- The Ohio Commission on Minority Health
- The PNC Foundation
- Paramount Health Care
- United Way of Greater Cincinnati

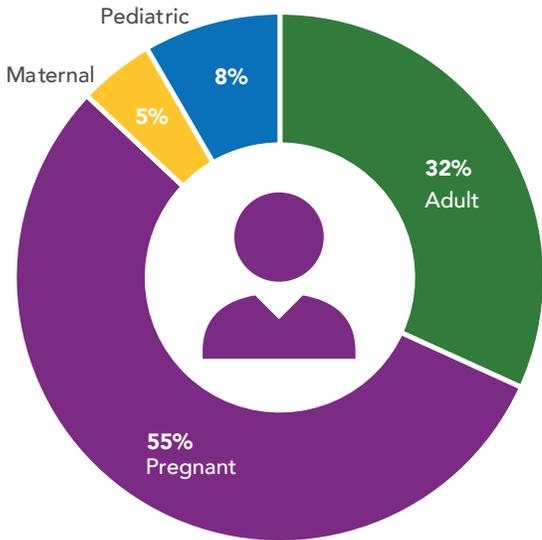
Board of Directors

- Myrita Craig, Chairperson
- Keith Caldwell, Treasurer
- Karen Mueller, Secretary
- Robert Collins, MD
- Sadath Hussain, MD
- Gregory P. Rogers, Esq.
- Penny Pensak

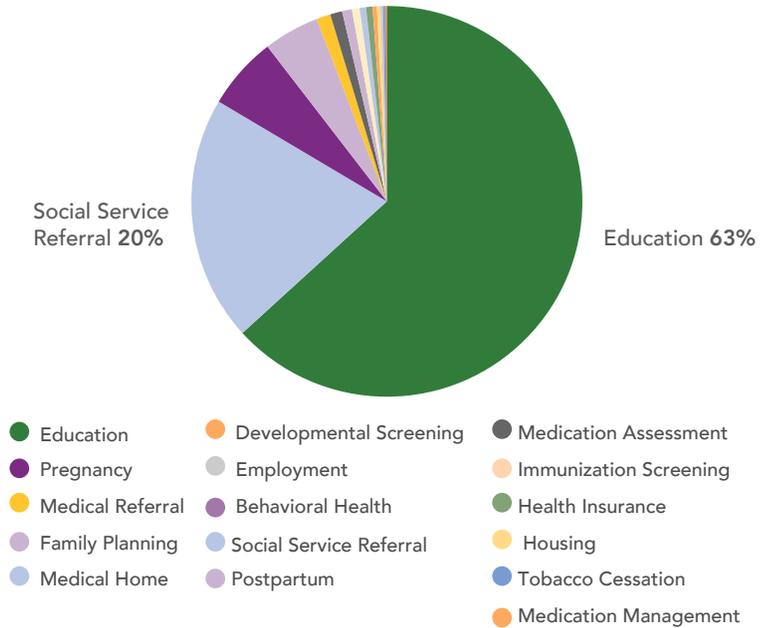
Health Care Access Now:

2018 Impact by the Numbers

717 Clients Served

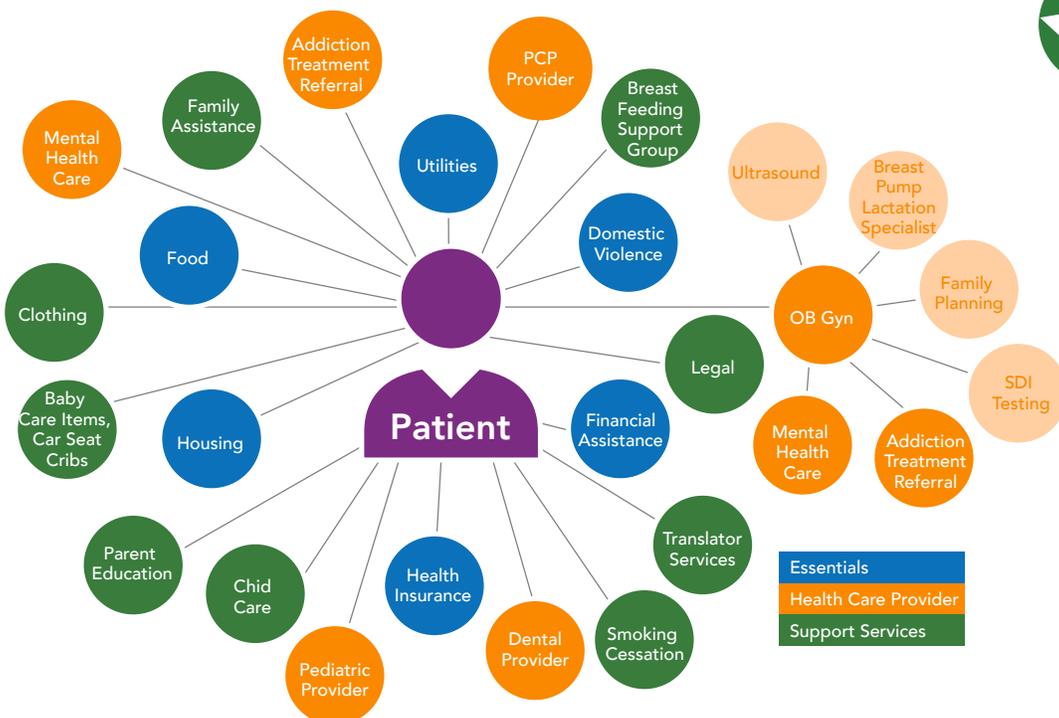


2823 Pathways Completed



What Does Care Coordination Look Like?

Below is what Care Coordination looks like for a pregnant client who's been referred to HCAN for support. It shows just how complex a client's needs may be in order to ensure a healthy pregnancy and delivery, and effective post-partum care for both her and her baby.



Pathways

Social Service Pathways:
 1060 completed (clients linked to more than 275 agencies & social service providers)

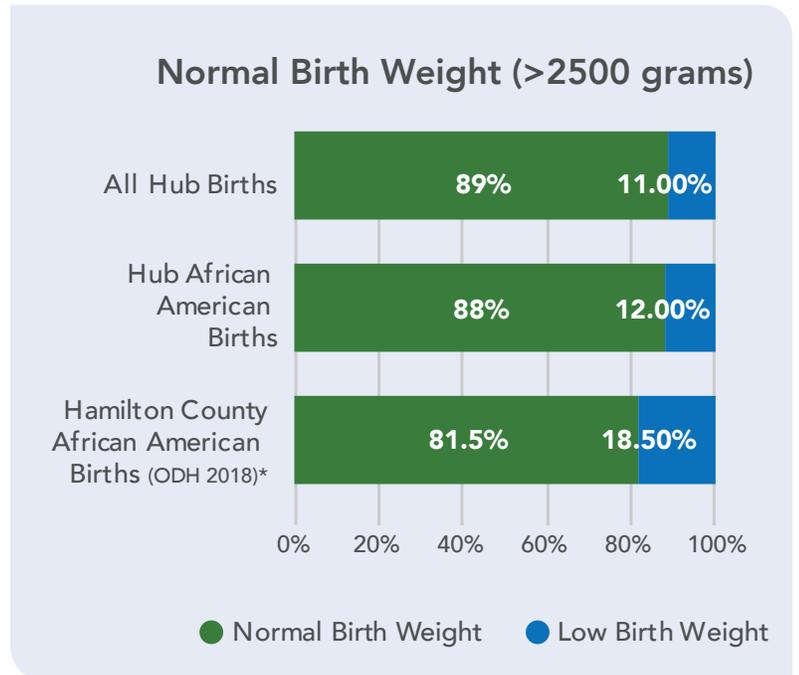
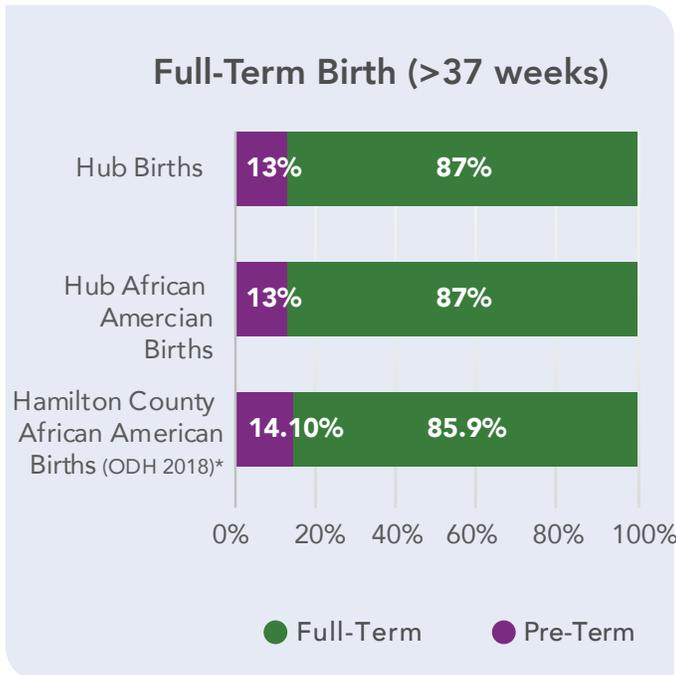
Medical Home/Medical Referral Pathways:
 110 completed (clients linked to more than 50 clinical providers)

Click here to view financial statements.

Maternal-Child Health Coordination

Full-term vs. pre-term births among HCAN clients

2018 Birth Outcomes | 2018 Birth Outcomes (for 171 Singleton Births)



*Source: ODH: Center for Public Health Statistics and Informatics (*2018 Preliminary may change)



Adult Health Care Coordination

Among clients who received intervention between 2016 and 2018:

520

completed medical pathways to reducing health risks with the support of a C-CHW

154

completed social service pathways (e.g, food or transportation assistance)

Health outcomes achieved:

37%

decrease in average blood pressure

60%

at goal on blood pressure

43%

decrease in A1C

83%

at goal with their A1C

41%

decline in total charges – \$382,732 total, or \$7,974 average per client

31%

decline in emergency department visits

69%

decline in inpatient visits

Certified Community Health Worker Training 2018

Classes held:

3 10-week sessions, 10 to 15 students each

Total students enrolled in 2018: 40

Scholarships awarded: 14, for a total of \$14,000

Return on Investment: 173%

Health Care Access Now

Financial Statements

6-Month Period Ended June 30, 2018

(with Independent Auditors' Report)



CLARK SCHAEFER HACKETT
CPAS & ADVISORS

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Health Care Access Now:

Report on the Financial Statements

We have audited the accompanying financial statements of Health Care Access Now (a not-for-profit organization, a subsidiary of Talbert House, Inc.), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the 6-month period then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Health Care Access Now as of June 30, 2018, and the changes in its net assets and its cash flows for the 6-month period then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Emphasis of Matter

As discussed in Note 2 to the financial statements, management has restated net assets to record contributions receivable in the correct period. Our opinion is not modified with respect to that matter.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
December 7, 2018

Health Care Access Now
Statement of Financial Position
June 30, 2018

Assets	
Cash	\$ 511,565
Contributions receivable	541,412
Accounts receivable	134,610
Property and equipment, net	<u>4,094</u>
Total assets	\$ <u>1,191,681</u>
Liabilities and net assets	
Liabilities	
Line of credit	\$ 49,707
Accounts payable	31,251
Accounts payable - related parties	422,311
Unearned revenue	39,913
Other accrued liabilities	<u>95,229</u>
Total liabilities	<u>638,411</u>
Net assets	
Unrestricted	11,858
Temporarily restricted	<u>541,412</u>
Total net assets	<u>553,270</u>
Total liabilities and net assets	\$ <u>1,191,681</u>

See accompanying notes to the financial statements.

Health Care Access Now
Statement of Activities
6-Month Period Ended June 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues			
Grants	\$ 252,872	-	252,872
Other	14,135	-	14,135
Net assets released from restriction	<u>270,706</u>	<u>(270,706)</u>	<u>-</u>
Total revenues	<u>537,713</u>	<u>(270,706)</u>	<u>267,007</u>
Expenses			
Program services	360,747	-	360,747
Management and general	<u>168,455</u>	<u>-</u>	<u>168,455</u>
Total expenses	<u>529,202</u>	<u>-</u>	<u>529,202</u>
Change in net assets	8,511	(270,706)	(262,195)
Net assets, beginning of period, restated (Note 2)	<u>3,347</u>	<u>812,118</u>	<u>815,465</u>
Net assets, end of period	\$ <u><u>11,858</u></u>	<u><u>541,412</u></u>	<u><u>553,270</u></u>

See accompanying notes to the financial statements.

Health Care Access Now
Statement of Functional Expenses
6-Month Period Ended June 30, 2018

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries	\$ 244,871	77,547	322,418
Payroll taxes	20,508	5,096	25,604
Employee benefits	<u>21,717</u>	<u>11,904</u>	<u>33,621</u>
Total salaries and related expenses	287,096	94,547	381,643
Professional fees and contracted services	54,830	42,751	97,581
Communications	5,480	7,008	12,488
Equipment rental	515	12,153	12,668
Depreciation	-	1,585	1,585
Supplies	690	1,990	2,680
Other employee expense	4,271	1,712	5,983
Coordinated services	7,771	-	7,771
Interest expense	-	3,147	3,147
Other	<u>94</u>	<u>3,562</u>	<u>3,656</u>
Total expenses	\$ <u>360,747</u>	<u>168,455</u>	<u>529,202</u>

See accompanying notes to the financial statements.

Health Care Access Now
Statement of Cash Flows
6-Month Period Ended June 30, 2018

Cash flows from operating activities	
Change in net assets	\$ (262,195)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	1,585
Loss on disposal of fixed assets	1,891
Effects of change in operating assets and liabilities	
Contribution receivable	270,706
Accounts receivable	(40,026)
Prepaid expenses	3,315
Accounts payable	(40,513)
Accounts payable - related parties	422,311
Unearned revenue	(10,555)
Other accrued liabilities	<u>1,808</u>
Net cash provided by operating activities	<u>348,327</u>
Cash flows from financing activities	
Net change in line of credit	<u>(43,524)</u>
Net change in cash	304,803
Cash at beginning of period	<u>206,762</u>
Cash at end of period	\$ <u>511,565</u>
Supplemental disclosures:	
Cash paid for interest	\$ <u><u>3,147</u></u>

See accompanying notes to the financial statements.

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of operations

Health Care Access Now ("HCAN") is a not-for-profit corporation established under the laws of the State of Ohio. HCAN has been classified as a publicly supported organization, which is not a private foundation, under Section 501(c)(3) of the Internal Revenue Code. Contributions made by the public are deductible for income tax purposes.

HCAN was established in 2008 with the mission of turning the region's health care and social service independent providers and payment sources into a high performing, integrated, health care delivery network able to provide access to care for all residents of nine counties of Greater Cincinnati- Hamilton, Butler, Clermont, Adams, Brown and Warren in Southwest Ohio and Boone, Campbell and Kenton in Northern Kentucky.

HCAN executes four primary functions that support the development and sustainability of a better connected, coordinated and wisely financed system of primary care:

- Identify and develop high payoff service integration partnerships.
- Design care coordination pathway services that offer integrated care for targeted population groups who experience high morbidity and poor access to care.
- Provide management services for providers and payers.
- Manage data and ensure accountability for results.

HCAN was acquired by Talbert House Inc. on January 1, 2018. HCAN changed its fiscal year end from December 31 to June 30 to better align with Talbert House Inc.'s business cycle. These financial statements include results of operations for the 6-month period from January 1, 2018 through June 30, 2018.

Financial statement presentation

HCAN reports information regarding its financial position and activities in three classes of net assets: unrestricted net assets, which have no donor-imposed restrictions; temporarily restricted net assets, which have donor-imposed restrictions that will likely expire in the future; and permanently restricted net assets, which have donor-imposed restrictions which do not expire. As of June 30, 2018, HCAN had no permanently restricted net assets.

Contributions receivable

HCAN carries its contributions receivable at net realizable value less an allowance for doubtful accounts. Management believes all amounts are collectible as of June 30, 2018. All contributions receivable are due from one donor in the next fiscal year.

Accounts receivable

Accounts receivable are stated at unpaid balances, less an allowance for contractual reserve and an allowance for doubtful accounts. HCAN provides an allowance for doubtful accounts, which is based upon a review of outstanding receivables, historical collection information and existing economic conditions. Bad debts are written off against the allowance when identified. An allowance for doubtful accounts was not deemed necessary as of June 30, 2018.

Property and equipment

Property and equipment are recorded at cost if purchased or at fair value at the time of the gift in the case of donated items. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets. The cost of maintenance and repairs is charged to expense as incurred. Significant renewals, improvements and betterments that extend an asset's useful life are capitalized.

Unearned revenue

Funds received in advance of program services or activities to be performed in future periods are recorded as deferred revenue in the accompanying statement of financial position. Revenues relating to such advance payments are recognized as the required services or activities are performed.

Revenue

Revenue for HCAN is primarily from program service fees and payments under cost-reimbursable contracts. Contributions are recognized when cash, securities or other assets are received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Income taxes

HCAN is a not-for-profit entity exempt from federal income taxes under the provisions of section 501(c)(3) of the Internal Revenue Code. HCAN has determined that it is not a private foundation as defined by the Internal Revenue Code. HCAN has adopted accounting guidance which requires that a tax position be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. HCAN does not believe its financial statements include any uncertain tax positions. HCAN's income tax filings are subject to audit by various taxing authorities. HCAN does not believe it has any unrelated business income.

Functional allocation of expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. Expenses have been classified based upon the actual direct expenditures and cost allocations based upon estimates of time spent by HCAN personnel.

Cash concentrations

At times, cash may be in excess of the insurance coverage provided by the Federal Deposit Insurance Corporation. HCAN has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Use of estimates

In preparing financial statements in conformity with generally accepted accounting principles, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent events

HCAN evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through December 7, 2018, the date on which the financial statements were available to be issued.

2. RESTATEMENT OF NET ASSETS:

The net assets as of December 31, 2017 have been restated to increase temporarily restricted net assets for contributions pledged in a prior period that were not properly recognized as revenue totaling \$1,065,873. These contributions were determined to be conditional promises to give with conditions being met during a prior period.

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>Total</u>
Net deficit as originally stated	\$ (250,408)	-	(250,408)
Restatement of contribution revenue	<u>253,755</u>	<u>812,118</u>	<u>1,065,873</u>
Net (deficit) assets restated	\$ <u>3,347</u>	<u>812,118</u>	<u>815,465</u>

3. PROPERTY AND EQUIPMENT:

Property and equipment consists of the following as of June 30, 2018:

Software	\$ 24,983
Furniture and equipment	<u>14,737</u>
	39,720
Less accumulated depreciation	<u>35,626</u>
	\$ <u>4,094</u>

4. LINE OF CREDIT:

HCAN has a \$50,000 line of credit, due in November 2019, which accrues interest at the prime rate (5.0% at June 30, 2018). The line of credit is secured by substantially all business assets. The outstanding balance on the line of credit at June 30, 2018 was \$49,707.

5. RELATED PARTY TRANSACTIONS:

HCAN has a shared services agreement with Talbert House, Inc. The agreement continues indefinitely and can be terminated by agreement from both parties. In addition, the agreement provides for Talbert House, Inc. to perform various administrative functions in exchange for a shared services fee. The fee for these services was waived for the period ending June 30, 2018. HCAN owed \$422,311 to Talbert House, Inc. at June 30, 2018 consisting of reimbursement of direct expenses, salaries, benefits and rent.

6. NEW ACCOUNTING PRONOUNCEMENTS:

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Presentation of Financial Statements of Not-For-Profit Entities. The standard aims to improve not-for-profit financial statements in an effort to provide more useful information to donors, grantors, creditors and other users. Major components of this standard include: net asset classifications, liquidity and availability of cash and consistency in reporting expenses. Net asset classifications will be reduced from three classes (unrestricted, temporarily restricted and permanently restricted) to two (net assets with donor restrictions and net assets without donor restrictions). Updated disclosure requirements will be presented regarding risk exposure and availability of cash for short term use. Expenses will be reported by both their natural and functional classification to aid in the usefulness of financial statements. This standard will be effective for HCAN's year ending June 30, 2019.

In May 2014, the FASB issued ASU No. 2014-09, Revenue from Contracts with Customers. The standard's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers. This standard will be effective for HCAN's year ending June 30, 2020.

In June 2018, FASB issued ASU 2018-08, Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made. The standard will assist entities in determining whether transactions should be recorded as a contribution (nonreciprocal transaction) or as an exchange (reciprocal transaction). The standard also provides expanded guidance on determining whether or not a contribution is conditional. This standard will be effective for HCAN's year ending June 30, 2020.

In February 2016, the FASB issued ASU No. 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of the lease commencement. Leases will be classified as either financing or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for HCAN's year ending June 30, 2021.

HCAN is currently in the process of evaluating the impact of adoption of these ASU's on the financial statements.

