

Colorado Health Benefit Exchange Statement of Cash Flows

July 2012 through June 2013
Jul '12 - Jun '13

OPERATING ACTIVITIES

Net Income	17,213,474.47
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable	-59,681.12
1310 · Federal Grant Receivable	-11,402,744.74
1510 · Prepaid Insurance & Rent	-50,120.73
1520.10 · Prepaid hCentive Support	-340,480.00
1520.20 · Prepaid Oracle Platform Support	-948,559.25
1520.30 · Prepaid CGI Hosting	-1,889,502.68
1520.31 · Acc Amort CGI Hosting	1,889,502.72
1520.40 · Prepaid Oracle CX Cloud Svc	270,885.60
1520.50 · Prepaid Intacct Annual Lic	-7,560.00
2100 · Vendor Payables	118,905.34
2300 · Accrued Liabilities	1,423.74
2305 · Accrued Payroll	28,517.49
2310 · Accrued Paid Leave/PTO	63,950.83
2315 · FSA Liability	13,318.15
2320 · 403(b) Liability	14,983.42
2325 · Roth (Post-Tax) Liability	248.00
2400 · Accrued Liabilities - Vendor	9,151,977.91
2410 · CGI Hosting Liability	211,114.68
2425 · Accrued Retainage Payable	1,885,697.11
2510 · Deferred Revenue (Current)	1,339,023.52
2530 · Available Funds	1,100.00
Net cash provided by Operating Activities	17,505,474.46

INVESTING ACTIVITIES

1610.10 · Furniture & Fixtures Cap 2012	-16,754.00
1610.20 · Ptarmigan Office Expansion	-61,273.69
1610.30 · CSC Furniture & Fixtures	-164,812.67
1611 · Accum Depr - Furniture & Fix	6,720.41
1620.10 · Audio Visual Conf Upgrade	-20,168.54
1620.20 · CSC Equipment	-3,622.50
1621 · Accum Depr Office Equipment	336.14
1630 · Software Licenses	410,000.00
1630.10 · hCentive Software License	-3,115,039.00
1630.15 · Oracle Platform License	-4,489,290.00
1630.20 · CGI Software Licenses	-973,193.12
1631 · Accum Depr - Software Licenses	1,140,252.60
1650 · Marketplace Development	-9,696,909.54
1655 · CSC Tenant Improvements	-209,071.64
1660 · Informational Website	-5,150.00
1710 · Security Deposits	-11,661.17
Net cash provided by Investing Activities	-17,209,636.72

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FINANCING ACTIVITIES	
2610 - Deferred Revenue (Long-Term)	-263,189.18
Net cash provided by Financing Activities	<u>-263,189.18</u>
Net cash increase for period	32,648.56
Cash at beginning of period	<u>354.83</u>
Cash at end of period	<u><u>33,003.39</u></u>