

Colorado Health Benefit Exchange Statement of Financial Position

As of June 30, 2013 Jun 30, 13

ASSETS

Current Assets

Checking/Savings

1000 - Cash

1010 - First Bank Operating Account 16,468.78

1020 - RMR FSA Account 16,481.44

1030 - First Bank Payroll Account 53.17

Total 1000 - Cash 33,003.39

Total Checking/Savings 33,003.39

Accounts Receivable

1100 - Accounts Receivable 60,275.60

Total Accounts Receivable 60,275.60

Other Current Assets

1310 - Federal Grant Receivable 12,337,431.47

1500 - Prepaids

1510 - Prepaid Insurance & Rent 63,045.59

1520 - Prepaid Software & Support

1520.10 - Prepaid hCentive Support 340,480.00

1520.20 - Prepaid Oracle Platform Support 956,255.67

1520.30 - Prepaid CGI Hosting 2,046,961.24

1520.31 - Acc Amort CGI Hosting -2,046,961.28

1520.40 - Prepaid Oracle CX Cloud Svc 1,060,968.40

1520.50 - Prepaid Intacct Annual Lic 7,560.00

Total 1520 - Prepaid Software & Support 2,365,264.03

Total 1500 - Prepaids 2,428,309.62

Total Other Current Assets 14,765,741.09

Total Current Assets 14,859,020.08

Fixed Assets

1600 - Fixed Operating Assets

1610 - Furniture & Fixtures

1610.10 - Furniture & Fixtures Cap 2012 33,120.75

1610.20 - Ptarmigan Office Expansion 61,273.69

1610.30 - CSC Furniture & Fixtures 164,812.67

Total 1610 - Furniture & Fixtures 259,207.11

1611 - Accum Depr - Furniture & Fix -7,304.94

1620 - Office Equipment

1620.10 - Audio Visual Conf Upgrade 20,168.54

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1620.20 · CSC Equipment	3,622.50
Total 1620 · Office Equipment	<u>23,791.04</u>
1621 · Accum Depr Office Equipment	-336.14
1630 · Software Licenses	
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
Total 1630 · Software Licenses	<u>8,577,522.12</u>
1631 · Accum Depr - Software Licenses	-1,202,603.85
1650 · Marketplace Development	9,860,831.54
1655 · CSC Tenant Improvements	209,071.64
1660 · Informational Website	5,150.00
Total 1600 · Fixed Operating Assets	<u>17,725,328.52</u>
Total Fixed Assets	17,725,328.52
Other Assets	
1710 · Security Deposits	17,545.00
Total Other Assets	<u>17,545.00</u>
TOTAL ASSETS	<u><u>32,601,893.60</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Vendor Payables	889,277.34
Total Accounts Payable	<u>889,277.34</u>
Other Current Liabilities	
2300 · Accrued Liabilities	
2301 · Accrued Liabilites - Payroll	
2305 · Accrued Payroll	36,322.97
2310 · Accrued Paid Leave/PTO	69,047.46
2315 · FSA Liability	13,318.15
2320 · 403(b) Liability	14,983.42
2325 · Roth (Post-Tax) Liability	248.00
Total 2301 · Accrued Liabilites - Payroll	<u>133,920.00</u>
2400 · Accrued Liabilities - Vendor	
2410 · CGI Hosting Liability	368,573.24
2425 · Accrued Retainage Payable	1,885,697.11
2400 · Accrued Liabilities - Vendor - Other	9,151,977.91

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Total 2400 - Accrued Liabilities - Vendor	<u>11,406,248.26</u>
2300 - Accrued Liabilities - Other	<u>1,423.74</u>
Total 2300 - Accrued Liabilities	<u>11,541,592.00</u>
2510 - Deferred Revenue (Current)	1,638,226.22
2530 - Available Funds	<u>1,100.00</u>
Total Other Current Liabilities	<u>13,180,918.22</u>
Total Current Liabilities	14,070,195.56
Long Term Liabilities	
2610 - Deferred Revenue (Long-Term)	<u>790,083.40</u>
Total Long Term Liabilities	<u>790,083.40</u>
Total Liabilities	14,860,278.96
Equity	
3200 - Unrestricted Net Assets	528,140.17
Net Income	<u>17,213,474.47</u>
Total Equity	<u>17,741,614.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>32,601,893.60</u></u>