

**M E M O**

To: Cascade Board of Directors

From: Divena Mortimeyer

Date: June 16, 2015

RE: May Financial Statements

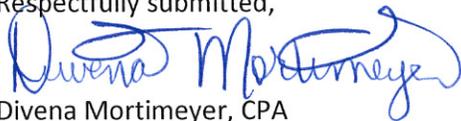
Attached are the May 2015 financial statements. Below is a recap outlining the reasons for some of the larger expenses.

As noted in the prior month, the majority of the costs noted below were incurred during preparation for the new debt that the District acquired in June 2015. The majority of these expenses were paid with bond proceeds. The closing of the bond is a big accomplishment for the Board.

- As the District continued to move toward finalization of the settlement with Colorado Springs Utilities which included working with the County to amend the Service Plan in preparation for additional debt and the inclusion of residents in the District, the legal costs have run high in the first half of the year with total expenses through May 31, 2015 at \$102,890.63.
- For similar reasons, management and accounting expenses have maintained at about \$8,000 to \$9,000 per month with total expense for both accounting and management at \$44,135.11 through May 31, 2015.
- In addition, the District incurred \$39,655.00 in engineering costs in 2015. The majority of these expenses relate to JDS Hydro's work on the water system assessment and the inclusion map.
- Repairs and maintenance is over budget by \$3,659.93 for a total expense of \$13,659.93. A 2" water main was replaced as well as a curb stop which accounted for the majority of the overage.

Please feel free to give me a call if you have any questions.

Respectfully submitted,



Divena Mortimeyer, CPA  
Special District Management Services, Inc.

**CASCADE METROPOLITAN DISTRICT NO. 1**

Schedule of Cash Position

May 31, 2015

|                      | <u>Rate</u> | <u>Operating</u>     | <u>Total</u>         |
|----------------------|-------------|----------------------|----------------------|
| <b>Checking</b>      |             |                      |                      |
| FirstBank            | 0.00%       | 22,657.27            | 22,657.27            |
| <b>Investments</b>   |             |                      |                      |
| First Bank - Lockbox | 0.05%       | 78,222.12            | 78,222.12            |
| <b>Total Funds</b>   |             | <u>\$ 100,879.39</u> | <u>\$ 100,879.39</u> |

**2015 Mill Levy Information:**

|                                   |              |
|-----------------------------------|--------------|
| Certified General Fund Mill Levy: | <u>0.000</u> |
| Total Certified Mill Levy         | <u>0.000</u> |

**Board of Directors:**

- \* Mike Whittemore
- \* Mike Herr
- \* Troy Eason
- \* Stephen Spaulding

\* Board member is an authorized signer on the checking account.

CASCADE METROPOLITAN DISTRICT NO. 1

FINANCIAL STATEMENTS

MAY 31, 2015

CASCADE METROPOLITAN DISTRICT NO. 1  
GENERAL FUND  
BALANCE SHEET  
MAY 31, 2015

ASSETS

|              |                              |               |              |
|--------------|------------------------------|---------------|--------------|
| 1-112        | CASH IN BANK-FIRSTBANK       | 22,657.27     |              |
| 1-115        | CASH IN BANK-FIRSTBANK LA    | 78,222.12     |              |
| 1-142        | ACCOUNTS RECEIVABLE          | 71,610.68     |              |
| 1-144        | ALLOWANCE FOR DOUBTFUL ACCTS | ( 19,000.00)  |              |
| 1-180        | IMPROVEMENTS                 | 1,203,844.00  |              |
| 1-182        | WATER DISTRIBUTION SYSTEM    | 300,000.00    |              |
| 1-189        | ACCUMULATED DEPRECIATION     | ( 332,431.00) |              |
| TOTAL ASSETS |                              |               | 1,324,903.07 |

LIABILITIES AND EQUITY

LIABILITIES

|                   |                        |            |              |
|-------------------|------------------------|------------|--------------|
| 1-310             | ACCOUNTS PAYABLE       | 371,285.36 |              |
| 1-345             | ACCRUED INTEREST       | 2,520.31   |              |
| 1-350             | BOND - PRINCIPAL       | 69,150.18  |              |
| 1-355             | DOLA - PRINCIPAL LOAN  | 502,204.34 |              |
| 1-356             | DOLA - INTEREST LOAN   | 31,565.36  |              |
| 1-357             | DOLA - PENALTY PAYABLE | 9,610.25   |              |
| 1-360             | PAYABLE TO CSU         | 399,021.03 |              |
| TOTAL LIABILITIES |                        |            | 1,385,356.83 |

FUND EQUITY

|                              |                                 |              |              |
|------------------------------|---------------------------------|--------------|--------------|
| 1-450                        | FUND BALANCE                    | ( 92.84)     |              |
| UNAPPROPRIATED FUND BALANCE: |                                 |              |              |
| 1-497                        | CURRENT EARNINGS                | 92.84        |              |
|                              | REVENUE OVER EXPENDITURES - YTD | ( 60,453.76) |              |
| BALANCE - CURRENT DATE       |                                 | ( 60,360.92) |              |
| TOTAL FUND EQUITY            |                                 |              | ( 60,453.76) |
| TOTAL LIABILITIES AND EQUITY |                                 |              | 1,324,903.07 |

CASCADE METROPOLITAN DISTRICT NO. 1  
GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES COMPARED TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2015

|                                     | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | VARIANCE     | PCNT  |
|-------------------------------------|---------------|------------|--------------|--------------|-------|
| <u>REVENUE</u>                      |               |            |              |              |       |
| 1-505 WATER SALES                   | ( 13,370.28)  | 61,343.03  | 425,000.00   | 363,656.97   | 14.4  |
| 1-508 METER FEE                     | 15,600.32     | 42,611.48  | 72,000.00    | 29,388.52    | 59.2  |
| 1-510 LATE FEES                     | 2,590.00      | 5,170.00   | 2,000.00     | ( 3,170.00)  | 258.5 |
| 1-512 WATER PROVISION FEE           | 18,089.94     | 52,262.52  | 109,200.00   | 56,937.48    | 47.9  |
| 1-515 PIPELINE SURCHARGE            | 30,068.54     | 79,791.11  | 90,000.00    | 10,208.89    | 88.7  |
| 1-560 INTEREST INCOME               | 2.52          | 18.21      | 20.00        | 1.79         | 91.1  |
| 1-575 MISCELLANEOUS INCOME          | 36.00         | 36.00      | .00          | ( 36.00)     | .0    |
| 1-585 LOAN PROCEEDS                 | .00           | .00        | 1,500,000.00 | 1,500,000.00 | .0    |
| TOTAL REVENUE                       | 53,017.04     | 241,232.35 | 2,198,220.00 | 1,956,987.65 | 11.0  |
| <u>EXPENSES</u>                     |               |            |              |              |       |
| 1-612 ACCOUNTING                    | 4,129.86      | 17,203.49  | 34,600.00    | 17,396.51    | 49.7  |
| 1-615 AUDIT                         | 1.00          | 3,244.22   | 7,500.00     | 4,255.78     | 43.3  |
| 1-618 BANK FEES                     | 28.50         | 112.30     | 100.00       | ( 12.30)     | 112.3 |
| 1-635 ELECTION                      | 162.00        | 162.00     | .00          | ( 162.00)    | .0    |
| 1-670 INSURANCE/SDA DUES            | .00           | 7,010.45   | 7,883.00     | 872.55       | 88.9  |
| 1-672 DUES, FEES & SUBSCRIPTIONS    | .00           | 275.00     | 380.00       | 105.00       | 72.4  |
| 1-675 LEGAL                         | 29,718.54     | 102,890.63 | 65,000.00    | ( 37,890.63) | 158.3 |
| 1-676 SPECIAL LITIGATION COUNSEL    | 2,205.00      | 8,774.31   | .00          | ( 8,774.31)  | .0    |
| 1-680 MANAGEMENT                    | 7,906.70      | 26,931.62  | 30,000.00    | 3,068.38     | 89.8  |
| 1-682 ENGINEERING                   | .00           | .00        | 5,000.00     | 5,000.00     | .0    |
| 1-685 MISCELLANEOUS                 | 596.80        | 5,412.10   | 7,000.00     | 1,587.90     | 77.3  |
| 1-693 PAYROLL TAXES                 | 254.78        | 1,303.95   | 2,984.00     | 1,680.05     | 43.7  |
| 1-710 CHEMICAL AND SUPPLIES         | .00           | 200.00     | 1,800.00     | 1,600.00     | 11.1  |
| 1-715 OPERATION LABOR               | 3,250.00      | 16,281.15  | 39,000.00    | 22,718.85    | 41.8  |
| 1-718 LOCATES                       | .00           | .00        | 600.00       | 600.00       | .0    |
| 1-720 REPAIRS AND MAINTENANCE       | 3,927.36      | 13,659.93  | 10,000.00    | ( 3,659.93)  | 136.6 |
| 1-725 TELEPHONE/UTILITIES EXPENSE   | 101.16        | 882.64     | 5,000.00     | 4,117.36     | 17.7  |
| 1-730 VEHICLE EXPENSE               | 112.13        | 112.13     | 3,600.00     | 3,487.87     | 3.1   |
| 1-735 WATER PURCHASE EXPENSE        | .00           | 39,050.70  | 245,000.00   | 205,949.30   | 15.9  |
| 1-740 WATER QUALITY TESTING EXPENSE | .00           | 926.19     | 2,500.00     | 1,573.81     | 37.1  |
| 1-745 METER SOFTWARE AND HARDWARE   | .00           | .00        | 3,200.00     | 3,200.00     | .0    |
| 1-750 WEBSITE                       | .00           | .00        | 500.00       | 500.00       | .0    |
| 1-755 ENGINEERING / SURVEY          | 4,630.00      | 39,655.00  | .00          | ( 39,655.00) | .0    |
| 1-760 OFFICE SUPPLIES AND POSTAGE   | .00           | .00        | 1,500.00     | 1,500.00     | .0    |
| 1-815 TURSE BOND PAYMENTS           | 813.48        | 2,662.29   | 5,306.00     | 2,643.71     | 50.2  |
| 1-820 DOLA - INTEREST PAYMENT       | .00           | 436.60     | 7,941.00     | 7,504.40     | 5.5   |
| 1-825 DOLA - LOAN PAYMENTS          | .00           | 6,304.42   | 25,082.00    | 18,777.58    | 25.1  |
| 1-830 COS UTILITY INTEREST EXPENSE  | .00           | 8,102.15   | 25,000.00    | 16,897.85    | 32.4  |
| 1-890 PAYOFF OF OUTSTANDING DEBT    | .00           | .00        | 1,310,000.00 | 1,310,000.00 | .0    |
| 1-891 LOAN COST OF ISSUANCE         | .00           | .00        | 80,000.00    | 80,000.00    | .0    |
| 1-895 EMERGENCY RESERVE             | .00           | .00        | 57,794.00    | 57,794.00    | .0    |
| TOTAL EXPENSES                      | 57,837.31     | 301,593.27 | 1,984,270.00 | 1,682,676.73 | 15.2  |

CASCADE METROPOLITAN DISTRICT NO. 1  
GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES COMPARED TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2015

|   | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u>   | <u>BUDGET</u>     | <u>VARIANCE</u>   | <u>PCNT</u>    |
|---|----------------------|---------------------|-------------------|-------------------|----------------|
| EXCESS REVENUE<br>OVER (UNDER) EXPENDITURES | ( 4,820.27)          | ( 60,360.92)        | 213,950.00        | 274,310.92        | ( 28.2)        |
| FUND BALANCE - BEGINNING                    | .00                  | ( 92.84)            | 21,079.00         | 21,171.84         | ( .4)          |
| FUND BALANCE - ENDING                       | <u>( 4,820.27)</u>   | <u>( 60,453.76)</u> | <u>235,029.00</u> | <u>295,482.76</u> | <u>( 25.7)</u> |

**Cascade Metropolitan District No. 1  
Through May 31, 2015**

| <u>Vendor</u> | <u>Invoice #</u>                       | <u>Date</u> | <u>Invoice Amount</u> |
|---------------|--|-------------|-----------------------|
| BiggsKofford  | 61864                                  | 6/25/2013   | 8,590.00              |
| BiggsKofford  | 62040                                  | 7/24/2013   | 2,705.00              |
| BiggsKofford  | Svc Chg                                | 7/31/2013   | 25.42                 |
| BiggsKofford  | 62285                                  | 8/30/2013   | 4,775.27              |
| BiggsKofford  | Svc Chg                                | 8/31/2013   | 141.99                |
| BiggsKofford  | PMT - Sept 2013                        | 9/9/2013    | (3,200.00)            |
| BiggsKofford  | 62567                                  | 9/28/2013   | 575.00                |
| BiggsKofford  | Svc Chg                                | 9/30/2013   | 122.11                |
| BiggsKofford  | 62983                                  | 10/21/2013  | 2,240.00              |
| BiggsKofford  | Svc Chg                                | 10/31/2013  | 197.60                |
| BiggsKofford  | 63278                                  | 11/21/2013  | 6,536.25              |
| BiggsKofford  | Svc Chg                                | 11/30/2013  | 209.97                |
| BiggsKofford  | 63346                                  | 12/17/2013  | 1,251.25              |
| BiggsKofford  | Svc Chg                                | 12/31/2013  | 272.01                |
| BiggsKofford  | 63705                                  | 1/30/2014   | 5,572.50              |
| BiggsKofford  | PMT - Jan 2014                         | 1/31/2014   | (5,000.00)            |
| BiggsKofford  | Svc Chg                                | 1/31/2014   | 272.52                |
| BiggsKofford  | PMT - Feb 2014                         | 2/27/2014   | (2,000.00)            |
| BiggsKofford  | Svc Chg                                | 2/28/2014   | 227.46                |
| BiggsKofford  | 64543                                  | 3/28/2014   | 3,865.00              |
| BiggsKofford  | Svc Chg                                | 3/31/2014   | 334.26                |
| BiggsKofford  | PMT - April 2014                       | 4/28/2014   | (1,000.00)            |
| BiggsKofford  | 65269                                  | 4/29/2014   | 7,401.25              |
| BiggsKofford  | Svc Chg                                | 4/30/2014   | 317.08                |
| BiggsKofford  | 65455                                  | 5/30/2014   | 1,890.00              |
| BiggsKofford  | Svc Chg                                | 5/31/2014   | 388.11                |
| BiggsKofford  | PMT - June 2014                        | 6/26/2014   | (2,000.00)            |
| BiggsKofford  | Svc Chg                                | 6/30/2014   | 449.75                |
| BiggsKofford  | PMT - July 2014                        | 7/24/2014   | (2,000.00)            |
| BiggsKofford  | 66034                                  | 7/31/2014   | 5,995.00              |
| BiggsKofford  | Svc Chg                                | 7/31/2014   | 461.70                |
| BiggsKofford  | PMT - Aug 2014                         | 8/28/2014   | (3,000.00)            |
| BiggsKofford  | Svc Chg                                | 8/31/2014   | 418.81                |
| BiggsKofford  | PMT - Sept 2014                        | 9/25/2014   | (3,000.00)            |
| BiggsKofford  | 66575                                  | 9/29/2014   | 6,543.13              |
| BiggsKofford  | Svc Chg                                | 9/30/2014   | 446.73                |
| BiggsKofford  | 66929                                  | 10/21/2014  | 280.00                |
| BiggsKofford  | Svc Chg                                | 10/31/2014  | 468.09                |
| BiggsKofford  | PMT - Nov 2014                         | 11/3/2014   | (3,000.00)            |
| BiggsKofford  | PMT - Nov 2014                         | 11/20/2014  | (3,000.00)            |
| BiggsKofford  | 67191                                  | 11/25/2014  | 310.00                |
| BiggsKofford  | Svc Chg                                | 11/30/2014  | 456.15                |
| BiggsKofford  | PMT - Dec 2014                         | 12/29/2014  | (3,000.00)            |
| BiggsKofford  | Svc Chg                                | 12/31/2014  | 429.28                |
| BiggsKofford  | Svc Chg                                | 1/31/2015   | 433.10                |
| BiggsKofford  | PMT - Feb 2015                         | 2/28/2015   | (3,000.00)            |
| BiggsKofford  | Svc Chg                                | 2/28/2015   | 391.19                |
| BiggsKofford  | PMT - Mar 2015                         | 3/31/2015   | (3,000.00)            |
| BiggsKofford  | Svc Chg                                | 3/31/2015   | 363.83                |
| BiggsKofford  | PMT - April 2015                       | 5/4/2015    | (3,000.00)            |
| BiggsKofford  | Svc Chg                                | 4/30/2015   | 351.09                |
| BiggsKofford  | Write-off of interest per BiggsKofford |             | (2,686.95)            |
|               |  |             | 23,820.95             |

**Cascade Metropolitan District No. 1  
Through May 31, 2015**

| <u>Vendor</u> | <u>Invoice #</u> | <u>Date</u> | <u>Invoice Amount</u> |
|---------------|------------------|-------------|-----------------------|
| SDMS          | June/July        | 7/31/2013   | 23,330.60             |
| SDMS          | August           | 8/31/2013   | 12,861.29             |
| SDMS          | September        | 9/30/2013   | 11,431.09             |
| SDMS          | PMT - Sept 2013  | 9/30/2013   | (3,200.00)            |
| SDMS          | October          | 10/31/2013  | 11,016.58             |
| SDMS          | November         | 11/30/2013  | 6,941.99              |
| SDMS          | December         | 12/31/2013  | 7,087.89              |
| SDMS          | PMT - Jan 2014   | 1/29/2014   | (8,735.34)            |
| SDMS          | January          | 1/31/2014   | 8,101.73              |
| SDMS          | PMT - Feb 2014   | 2/27/2014   | (3,739.73)            |
| SDMS          | February         | 2/28/2014   | 7,339.71              |
| SDMS          | PMT - March 2014 | 3/27/2014   | (2,988.51)            |
| SDMS          | March            | 3/31/2014   | 7,014.98              |
| SDMS          | PMT - April 2014 | 4/25/2014   | (2,137.48)            |
| SDMS          | April            | 4/30/2014   | 7,647.58              |
| SDMS          | PMT - May 2014   | 5/29/2014   | (491.08)              |
| SDMS          | May              | 5/31/2014   | 10,288.94             |
| SDMS          | PMT - June 2014  | 6/25/2014   | (2,568.94)            |
| SDMS          | June             | 6/30/2014   | 7,857.68              |
| SDMS          | PMT - July 2014  | 7/23/2014   | (2,900.68)            |
| SDMS          | July - 2014      | 7/31/2014   | 9,461.92              |
| SDMS          | PMT - Aug 2014   | 8/27/2014   | (3,698.92)            |
| SDMS          | August           | 8/31/2014   | 6,912.41              |
| SDMS          | PMT - Sept 2014  | 9/24/2014   | (3,525.41)            |
| SDMS          | September        | 9/30/2014   | 5,540.19              |
| SDMS          | PMT - Oct 2014   | 10/29/2014  | (3,479.19)            |
| SDMS          | October          | 10/31/2014  | 10,890.22             |
| SDMS          | PMT - Nov 2014   | 11/19/2014  | (3,804.22)            |
| SDMS          | November         | 11/30/2014  | 9,303.77              |
| SDMS          | PMT - Dec 2014   | 12/19/2014  | (3,534.77)            |
| SDMS          | December         | 12/31/2014  | 5,625.23              |
| SDMS          | PMT - Jan 2015   | 1/29/2015   | (3,000.00)            |
| SDMS          | January          | 1/31/2015   | 8,261.74              |
| SDMS          | PMT - Feb 2015   | 2/28/2015   | (3,873.97)            |
| SDMS          | February         | 2/28/2015   | 8,740.04              |
| SDMS          | PMT - Mar 2015   | 3/25/2015   | (3,418.04)            |
| SDMS          | March            | 3/31/2015   | 9,098.56              |
| SDMS          | PMT - April 2015 | 4/30/2015   | (3,736.29)            |
| SDMS          | April            | 4/30/2015   | 8,837.48              |
| SDMS          | May              | 5/31/2015   | 12,475.50             |
|               |                  |             | <u>157,234.55</u>     |

**Cascade Metropolitan District No. 1  
Through May 31, 2015**

| <u>Vendor</u>     | <u>Invoice #</u>      | <u>Date</u> | <u>Invoice Amount</u> |
|-------------------|-----------------------|-------------|-----------------------|
| White Bear Ankele | December              | 12/31/2013  | 915.80                |
| White Bear Ankele | January               | 1/31/2014   | 1,157.03              |
| White Bear Ankele | PMT - Jan             | 2/3/2014    | (915.80)              |
| White Bear Ankele | February              | 2/28/2014   | 7,336.96              |
| White Bear Ankele | PMT - Feb             | 3/3/2014    | (1,157.03)            |
| White Bear Ankele | March                 | 3/31/2014   | 7,153.79              |
| White Bear Ankele | PMT - March           | 3/31/2014   | (4,000.00)            |
| White Bear Ankele | PMT - April           | 4/28/2014   | (1,500.00)            |
| White Bear Ankele | April                 | 4/30/2014   | 8,801.31              |
| White Bear Ankele | May                   | 5/31/2014   | 2,966.79              |
| White Bear Ankele | June                  | 6/30/2014   | 5,402.21              |
| White Bear Ankele | PMT -June             | 6/30/2014   | (2,000.00)            |
| White Bear Ankele | PMT - July            | 7/28/2014   | (2,000.00)            |
| White Bear Ankele | July                  | 7/31/2014   | 4,687.39              |
| White Bear Ankele | August                | 8/31/2014   | 4,186.54              |
| White Bear Ankele | PMT - Aug             | 9/2/2014    | (3,000.00)            |
| White Bear Ankele | PMT - Sept            | 9/25/2014   | (3,000.00)            |
| White Bear Ankele | September             | 9/30/2014   | 8,248.85              |
| White Bear Ankele | October               | 10/31/2014  | 7,024.41              |
| White Bear Ankele | PMT - Oct             | 11/3/2014   | (3,000.00)            |
| White Bear Ankele | PMT - Nov             | 11/23/2014  | (3,000.00)            |
| White Bear Ankele | November              | 11/30/2014  | 22,095.85             |
| White Bear Ankele | PMT - Dec             | 12/30/2014  | (3,000.00)            |
| White Bear Ankele | December              | 12/31/2014  | 5,892.94              |
| White Bear Ankele | January               | 1/31/2015   | 11,973.98             |
| White Bear Ankele | PMT-Jan               | 2/2/2015    | (3,000.00)            |
| White Bear Ankele | February              | 2/28/2015   | 23,921.31             |
| White Bear Ankele | PMT - Feb             | 2/28/2015   | (3,000.00)            |
| White Bear Ankele | March                 | 3/31/2015   | 20,580.84             |
| White Bear Ankele | PMT - March           | 3/30/2015   | (3,000.00)            |
| White Bear Ankele | April                 | 4/30/2015   | 19,032.82             |
| White Bear Ankele | PMT - April           | 5/4/2015    | (3,000.00)            |
| White Bear Ankele | May                   | 5/31/2015   | 29,718.54             |
|                   |                       |             | <u>152,524.53</u>     |
| JDS Hydro         | Inv. 127-49 to 127-52 | 11/18/2014  | 1,900.00              |
| JDS Hydro         | Inv. 12701-54         | 11/30/2014  | 450.00                |
| JDS Hydro         | Inv. 12701-55         | 12/31/2014  | 650.00                |
| JDS Hydro         | Inv. 12710-02         | 12/31/2014  | 3,200.33              |
| JDS Hydro         | Inv. 12711-02         | 1/31/2015   | 22,980.00             |
| JDS Hydro         | Payment on 12711-02   | 2/28/2015   | (3,000.00)            |
| JDS Hydro         | Payment on 12711-02   | 3/31/2015   | (3,000.00)            |
| JDS Hydro         | Inv. 12711-03         | 2/28/2015   | 6,662.50              |
| JDS Hydro         | Inv. 12711-04         | 3/31/2015   | 600.00                |
| JDS Hydro         | Inv. 12701-57         | 4/30/2015   | 1,460.00              |
| JDS Hydro         | Inv. 12711-05         | 4/30/2015   | 1,172.50              |
| JDS Hydro         | Inv. 12701-58         | 5/31/2015   | 550.00                |
| JDS Hydro         | Inv. 12711-06         | 5/31/2015   | 2,665.00              |
| JDS Hydro         | Inv. 12701-59         | 5/31/2015   | 1,415.00              |
|                   |                       |             | <u>37,705.33</u>      |
|                   |                       |             | <u>371,285.36</u>     |
|                   |                       |             | <u>371,285.36</u>     |
|                   |                       |             | <u>-</u>              |

Total Remaining to be Paid 371,285.36  
Per Caselle 371,285.36  
Difference -