



Greene Finney, LLP

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

County Manager
York County
6 South Congress Street
York, South Carolina 29745

At your request and as summarized in our engagement letter dated February 25, 2019, Greene Finney, LLP ("GF") has performed the procedures enumerated below pertaining to York County's ("the County") Pennies For Progress program, which were agreed to by the County's management solely to provide the County with independently evaluated information regarding the procedures detailed below. The County is responsible for the Pennies For Progress program and the related information it provided to us; the County is also responsible for adherence to its procedures and policies. The sufficiency of these procedures is solely the responsibility of the County Manager. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures are as follows:

1. Review of the project files for documentation related to changes from referendum budget to current budget.
2. Review of the project files for change orders and approval process, including dates authorized and approved by County Council.
3. For projects that used the improved budgeting process, evaluate how they are progressing by comparing budget to actual expenditures.
4. Preparation of a report that will be sent to the County Manager to include explanations for budget changes to include what supporting documentation was available to support the explanation.

See attachment A for the associated findings and results of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the above information. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Manager and is not intended to be and should not be used by anyone other than this specified party.

Greene Finney, LLP

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Mauldin, South Carolina
May 22, 2019

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York County, South Carolina
Pennies for Progress – 2019 Agreed Upon Procedures Project
Attachment A

Greene Finney, LLP (“GF”) obtained from York County Engineering (“YCE”) staff York County’s (the “County”) Pennies For Progress – Program 3 (“P-3”) and the Pennies For Progress – Program 4 (“P-4”) reports that were presented to the County’s Council in February 2019. GF also obtained and reviewed the detail spread sheets, project files and various accounting and other information from the County as of February 2019 for these projects as part of our procedures.

Executive Summary

On an overall basis, it appears to us that YCE has made good improvements in their managing of the Pennies Program, including the monitoring of the status and progress of the specific projects, budgeting for the projects and the program as a whole, and the regular reporting of the progress and status of the program.

P-4 Review:

The budgeting process performed on Pennies 4 projects was more in depth than the previous Pennies Programs, involving outside consultants and numerous Monte Carlo simulations. We reviewed the consultants’ reports for two projects, noting that they appear to be very detailed and thorough.

Most of these projects are still in the Preliminary Design phase as of February 2019. The County has signed Design / Planning contracts for almost all of these projects as of February 2019. The Design / Planning portion included in the Referendum Budget for these projects is \$12.2M. The latest estimated total Design / Planning costs as of February 2019 for these projects (based on actual costs expended to date plus remaining costs to be expended / encumbered / latest estimate) is \$11.7M, or a favorable variance of \$0.5M.

P-3 Review:

We selected nine projects to review. The project files appear to be up to date and contain the appropriate information. We noted that the latest total estimated project costs increased significantly from the 2011 Referendum Budget, due primarily to changes in scope, inadequate initial cost estimates, and significant changes in the time frame from when construction was estimated to begin. We also have several observations and comments as a result of our review as noted in the detail information below.

In preparation for the Pennies 4 referendum, YCE and the Finance Department used an updated P-3 budget of \$170 million, which was a \$9 million increase from the original referendum budget of \$161 million. This information was given to Council in April of 2017. In December 2018, YCE requested that the Finance department increase the individual P-3 project budgets in total by \$9M to cover additional expected costs for several P-3 projects, utilizing a portion of the excess revenues collected for the P-3 program. This \$9M transfer in funding does not appear to have been communicated to Council.

The amounts YCE reported to Council in February 2019 for the P-3 program were \$3.7M less than the latest estimated total project costs as of March 2019. Most of this unfavorable difference is due to YCE not including contingencies in the amounts reported to Council in February 2019. GF recommends that YCE update their estimated total project costs on a quarterly basis prior to their reporting to Council. GF also recommends that YCE state the contingencies that are included in the latest estimated total costs for each project so that if the contingencies are needed, then Council is already aware of the higher project costs.

Based on the latest cost projections, YCE staff anticipates having sufficient funds to complete the Pennies 3 projects; if there are remaining unexpended balances upon completion of these projects, then these funds would be available for the Pennies 4 program.

Detail Observations and Comments

Pennies 4 Budgeting Process and Review of Design / Planning Phase to Date:

The budgeting or cost estimating process performed on Pennies 4 projects was more in depth than the initial cost estimates that were developed for the previous Pennies Programs. The County hired three external consultants to develop the budgets using a risk analysis methodology with Monte Carlo simulations.

The consultants developed a conceptual drawing for each project as well as a base construction cost estimate. From there, the consultants (including a right of way agent) and YCE staff met to discuss each project in detail, including brain storming on various issues and what could go wrong with the project, categorizing these issues as “risks” for each project. Examples of the risks included issues involving right of way acquisition, utility relocations, environmental concerns, etc. These risks were then assigned a percentage of how likely they were to happen along with their expected impact to the budget. Three costs were predicted: high end cost, low end cost, and most likely cost. In addition to the monetary impact to the project, the schedule and impact of delays was also taken into consideration for each risk. Once all the risks were identified, the project was run through a Monte Carlo simulation in which 10,000 different cost estimates were developed for the project. From there, an S-curve was created and the 70% percentile cost was selected for the referendum budget. This essentially means that the County is 70% confident the project will cost this amount or less. The simulation also produced S-curves for design, right of way acquisition, and construction costs.

This new budgeting process for the 14 new projects selected in the Pennies 4 program took nine months to complete. The County informed us that they had invested approximately \$500,000 into preparing these cost estimates prior to presenting the information to the public for the Pennies 4 referendum in November 2017. GF obtained the detail reports prepared by the consultants for two P-4 projects and reviewed them, noting that they appear to be very detailed and thorough.

Most of these projects are still in the Preliminary Design phase as of February 2019; two are at the 30% Plans stage, and two are at the 70% Plans stage. GF then compared and agreed the estimated cost for the Design / Planning phase for these two projects to appropriate and applicable accounting information (budget and actual costs expended to date) and a detailed spread sheet prepared by YCE staff to monitor the progress of the P-4 projects.

Per inquiry, the County has signed Design / Planning contracts for all but 2 of these 14 projects as of February 2019. One of the projects (Neely Rd – 3 lane widening) is on hold at this time and will be constructed only if the County determines that there are sufficient funds in the P-4 program. For the other project (US 21 / Springdale Rd intersection), the County is presently in negotiations with a contractor to provide these services, and YCE is using their latest and best estimate of total Design / Planning costs. In total, the Design / Planning costs included in the Referendum Budget for these 13 projects (excluding the Neely Rd project) is \$12.170M. The latest estimated total Design / Planning costs as of February 2019 for these 13 projects (based on actual costs expended to date plus remaining costs to be expended / encumbered and the latest estimate for the US 21 / Springdale Rd intersection) is \$11.684M, which is a favorable variance of \$486k compared to the amounts in the Referendum Budget.

Review of Certain Pennies 3 Projects:

GF selected nine projects from the P-3 program as listed below. We obtained and reviewed the project files for these projects and made various inquiries of YCE staff.

Pennies 3 Projects	2011 Referendum Amount	Total Expected Costs - As of April 2017 - Used in Pennies 4 Analysis	Total Expected Costs - As Reported to Council in February 2019	Increase / (Decrease) from Referendum	Latest Estimate of Expected Costs - March 2019	Increase / (Decrease) from Amount Reported to Council in February 2019
SC 160 West	\$ 8,848,727	11,430,000	11,700,000	2,851,273	13,050,000	\$ 1,350,000
SC 274 / Pole Brach	25,775,000	35,000,000	35,500,000	9,725,000	37,800,000	2,300,000
US 321 / Barrett Rd	2,485,752	5,200,000	6,000,000	3,514,248	5,079,000	(921,000)
US 21 North	22,425,371	38,000,000	38,797,000	16,371,629	40,000,000	1,203,000
Gold Hill / I-77	11,649,811	11,000,000	11,960,000	310,189	12,500,000	540,000
Anderson / Cowan	5,000,000	6,500,000	9,000,000	4,000,000	8,500,000	(500,000)
Paraham Road	6,522,662	8,641,562	6,651,000	128,338	6,650,705	(295)
FMSB / Spratt	4,752,536	10,300,000	10,300,000	5,547,464	9,000,000	(1,300,000)
SC 557 - Kingsbury Rd	\$ 4,324,400	25,000,000	25,000,000	20,675,600	25,000,000	\$ -

GF has the following observations, comments and recommendations for these projects as a result of our work, as noted below:

- **SC 160 West: \$8.85M (2011 Referendum Amount) vs. \$11.7M (Reported to Council in February 2019) vs. \$13.05M (Latest Estimate of Expected Project Costs – March 2019):**
 - The referendum construction cost estimate was \$3M and construction was estimated to begin in 2013. Construction actually is just starting in 2019 and is expected to cost over \$6M. This accounts for \$3M of the \$3.5M change from the referendum budget in total expected costs as a result of the six year difference in the timing of construction.
 - This increase is due to the construction bids coming in about \$2M above what was estimated. In looking at the bid breakdown, the additional costs are mainly in mobilization, traffic control, clearing and grubbing, and fine grading line items
 - This project is in the construction phase. The total spent and encumbered to date is about \$13M; however, there is over \$600k on the construction bid that is for contingencies. The County also does not anticipate spending all of the funds on the design engineer’s contract.
 - The County is reflecting \$13.05M for total estimated project costs as of March 2019, which includes \$600k estimated for contingencies; this is \$1.35M more than the \$11.7M amount reported to Council in the February 2019 Pennies reports. YCE informed County Council of the increase when they recommended in early February 2019 that Council approve awarding the construction bid. However, YCE should also have updated their estimated total project costs in the February 2019 report to Council to reflect this increase.

- **SC 274/Pole Branch Road: \$25.78M (2011 Referendum Amount) vs. \$35.5M (Reported to Council in February 2019) vs. \$37.8M (Latest Estimate of Expected Project Costs – March 2019):**
 - For the referendum budget, YCE could only locate an initial construction cost estimate for Pole Branch Road to be widened to be a 5 lane road. It is actually being built as a 3 lane road and SC 274 is being widened to 5 lanes. YCE was not able to locate an initial cost estimate for SC 274. It appears that the original cost estimate did not include widening SC 274 to 5 lanes.

- The \$35M estimate for total job cost generated in 2017 in conjunction with planning for the P-4 referendum included estimated construction of \$30.0M. This was prior to receiving the actual construction bids for the project in the winter of 2018. The low bid for the project was \$29.9M, which was awarded to Blythe Development in March 2018.
 - This project is in the construction phase. The total spent to date as of February 2019 is \$8.9M.
 - The County is reflecting \$37.8M for total estimated project costs as of March 2019, which includes \$2.7M estimated for contingencies which were not included in the \$35.5M reported to Council in the February 2019 Pennies report.
- **US 321/Barrett Road: \$2.49M (2011 Referendum Amount) vs. \$6.0M (Reported to Council in February 2019) vs. \$5.08M (Latest Estimate of Expected Project Costs – March 2019):**
 - YCE was not able to locate any initial cost estimates used to generate the referendum budget.
 - The \$5.2M estimate generated in 2017 in conjunction with planning for the P-4 referendum was prior to receiving bids for construction. The contract was awarded and the budget was updated as the actual bid was less than the engineer’s estimate.
 - Construction on this project began in April 2019. The total spent to date as of February 2019 is \$1.2M.
 - The County is reflecting \$5.08M for total estimated project costs as of March 2019, which includes \$0.34M on the estimated construction costs for contingencies. The latest estimate is \$921k less than the \$6.0M that was reported to Council in the February 2019 Pennies report. YCE should have updated the Total Estimated Project Costs in its February 2019 report, as the bid had already been approved by Council prior to this date.
- **US 21 North: \$22.43M (2011 Referendum Amount) vs. \$38.8M (Reported to Council in February 2019) vs. \$40.0M (Latest Estimate of Expected Project Costs – March 2019):**
 - The construction cost estimate developed for the P-3 referendum only included widening US 21 to 5 lanes and totaled \$22M. The estimate did not include widening Hwy 51 to 5 lanes.
 - In conjunction with planning for the P-4 referendum, an updated construction cost estimate was performed in 2017 to develop the \$38M estimated project budget. There has not been another detailed cost estimate performed since that time. The increase in total cost is due to increasing construction and right of way costs.
 - The total spent to date as of February 2019 is \$3.2M, which is for Design/Planning and Right of Way (“ROW”). This project is still in the acquisition of right of way phase as of February 2019. Latest estimate is that the ROW phase will be completed by December 2019. Once the ROW phase has been completed, the County will prepare a final detail construction estimate, and then the project will be taken out to bid, which is anticipated to occur around the summer of 2020.
 - The latest estimated total job cost as of March 2019 is \$40.0M, which is \$1.2M more than the amount reported to Council in February 2019; this increase is to cover estimated contingencies.
- **Gold Hill/I-77: \$11.65M (2011 Referendum Amount) vs. \$11.96M (Reported to Council in February 2019) vs. \$12.5M (Latest Estimate of Expected Project Costs – March 2019):**
 - The difference between the original referendum budget and current budget is \$850k.
 - The \$11M estimate generated in 2017 in conjunction with planning for the P-4 referendum was prior to a final construction cost estimate being performed. Since then, a cost estimate has been developed based on the final plans, and total estimated costs was increased to \$11.96M.
 - The South Carolina Department of Transportation (“SCDOT”) is responsible for managing this project, and the County has paid the SCDOT a total of \$9.9M under the terms of a financial

participation agreement. The project will be bid out for construction by the SCDOT in May 2019. If actual construction costs exceed the amount previously paid to the SCDOT, then the County will have to pay the cost overruns; conversely, if there are cost underruns, then the SCDOT will refund them to the County.

- The latest estimated total job costs as of March 2019 is \$12.5M, updated for an estimated \$600k in contingencies that were not included in the \$11.96M that was reported to Council in February 2019.
- **Anderson/Cowan Farm Road: \$5.0M (2011 Referendum Amount) vs. \$9.0M (Reported to Council in February 2019) vs. \$8.5M (Latest Estimate of Expected Project Costs – March 2019):**
 - The referendum construction cost estimate was \$1.9M and the lowest construction bid was \$4.75M. The estimate included \$100k for utility relocations and expected costs are approx. \$1.5M, largely due to the relocation of a water main. High right of way acquisition costs played a role in the increase as well.
 - The \$6.5M estimate generated in 2017 in conjunction with planning for the P-4 referendum was prior to a final construction cost estimate and before the bulk of the right of way was acquired.
 - This project has been completely managed by SCDOT as there are about \$400k of SCDOT safety funds being used for the project. Actual right of way costs came in higher than SCDOT expected and construction cost estimates increased based on final design plans. The County has paid \$7.2M to the SCDOT for this project. The project has been bid and bids came in about \$500k below SCDOT estimate. The project is now under construction. If actual costs are in line with the construction contract, then the County would get a refund from the SCDOT upon completion of construction.
 - Latest estimated total costs for this project are \$8.5M as of March 2019, which is \$500k less than what was reported to Council in the February 2019 Pennies report. YCE should have updated the Total Estimated Project Costs in its February 2019 report, as a result of the lower construction contract.
- **Paraham Road: \$6.52M (2011 Referendum Amount) vs. \$6.65M (Reported to Council in February 2019) vs. \$6.65M (Project is Complete):**
 - This project has been completed. The difference in referendum budget and final cost is \$128k, which is less than 2% over budget.
 - The \$8.64M estimate generated in 2017 in conjunction with planning for the P-4 referendum was based on the bid price for construction. Actual construction costs came in approximately \$1.5M below bid amount. This is due to the contingency not being used as well as large savings on borrow excavation, piping, and erosion control items. There was also significant savings with the utility relocation, using fiber line instead of copper.
- **FMSB/Spratt: \$4.75M (2011 Referendum Amount) vs. \$10.3M (Reported to Council in February 2019) vs. \$9.0M (Latest Estimate of Expected Project Costs – March 2019):**
 - The referendum construction cost estimate was \$3M and the current construction cost estimate is almost \$6M. The County is having to build a double left turn lane which requires double receiving lanes. YCE staff stated that they could find nothing in the files to indicate that this second left turn lane was included in the initial estimate used in the 2011 referendum.
 - The \$10.3M estimate that was reported to Council in February 2019 was generated in 2017 in conjunction with planning for the P-4 referendum. There was a significant increase in the ROW costs due to a zoning change after the 2011 Referendum (industrial to commercial) for the land that

was recently annexed into the Town of Fort Mill. This caused an increase of approximately \$1M in ROW acquisition costs.

- This project is in the Final Planning Phase. YCE has not received any updated construction cost estimates yet, which should be produced later in 2019 prior to bidding the project for construction.
 - Latest estimated total costs for this project are \$9.0M as of March 25, 2019. The \$1.3M decrease in total estimated project costs from the \$10.3M as presented to Council in February 2019, which had not changed since the P-4 analysis in 2017, is due to the construction cost estimate prepared by the consultants in 2017 including over \$1M in ROW acquisition costs that the County was already separately including in their calculation of total estimated project costs. YCE did not realize this double counting for ROW at the time and have adjusted the latest estimated project costs in March 2019.
- **SC 557 – Kingsbury Rd: \$6.455M (Pennies 2 Amount) vs. \$10.78M (Pennies 3 Amount, which included an additional \$4.32M to be funded from P-3) vs. \$25.0M (consisting of \$15.5M to be funded from P-2, \$1.5M to be funded from P-3 and \$8.0M to be funded from P-4):**
 - The original scope of this project per the P-2 referendum was to be a 3 lane widening. On Pennies 3 it was changed to a 5 lane project, widening SC 577 from Kingsbury Rd to Hwy 49.
 - The total spent to date as of February 2019 is \$2.67M (\$1.82M from P-2 and \$0.85M from P-3).
 - This project is presently in the ROW acquisition phase; the County has settled with approximately half of the property owners as of February 2019, and the latest estimate for total ROW is \$1M, which is unchanged from the estimate used in 2017 in conjunction with planning for the P-4 referendum. The County anticipates that the ROW phase will be completed by the summer of 2019.
 - The final construction cost estimate is anticipated to be produced in late 2019 or early 2020 just prior to bidding the project for construction.
 - The latest estimate is that P-2 will contribute \$20M, up from the \$15.5M as reflected in the P-4 Referendum analysis, thus reducing the amount of funding from P-4. This increase in funding from P-2 is due to other P-2 projects coming in under their latest estimate, as well as an increase in revenue for P-2 due to interest earned on the remaining unspent sales tax revenue collected.

P-3 Review - Other comments and observations:

In preparation for the Pennies 4 referendum, YCE and the Finance Department used an updated P-3 budget of \$170 million, which was a \$9 million increase from the original referendum budget of \$161 million. This information was given to Council in April of 2017. In December 2018, YCE requested that the Finance department increase individual P-3 project budgets in total by \$9M to cover additional expected costs for several P-3 projects, utilizing a portion of the excess revenues collected for the P-3 program. The increase was as follows: SC 160 West - \$3,516,207; SC 321/ Barrett Rd - \$2,350,000; US 21 North - \$1,500,000; Gold Hill Rd / I-77 - \$500,000; Anderson / Cowan Farm - \$400,000; US 321 / Johnson / Railroad - \$500,000; and Sullivan Middle School / Winthrop - \$200,000. Per inquiry and review of the files, this \$9M transfer in funding does not appear to have been communicated to Council. GF recommends that the County inform Council when significant budget transfers are made

GF noted that the amounts reported to Council in February 2019 for the P-3 projects were in total \$3.7M less than their latest estimated total project costs, which they prepared for us as of March 25, 2019 during our procedures. Most of this unfavorable difference is due to YCE not including contingencies in the amounts reported to Council in February 2019, as GF noted during our review of specific projects above;

also, some of the changes are due to YCE simply not updating the amounts reported on a timely basis, for example, when bids have been received or awarded, or when other significant changes have occurred. GF recommends that YCE update their estimated total project costs (including contingencies) on a quarterly basis prior to their reporting to Council. GF also recommends that YCE state the contingencies that are included in the latest estimated total costs for each project so that if the contingencies are needed, then Council is already aware of the higher project costs.

A general comment that is applicable for all of the P-3 Projects involving State roads is that the initial construction cost estimates apparently did not include any costs for construction engineering and inspections, for which the County pays the SCDOT a fee that is typically 7% of the construction cost. Also, apparently there were no conceptual drawings developed for these projects; there were only lines on a map, so it is difficult to compare the estimate to what the County is actually building. GF noted improvement in these areas for the P-4 program.

Other Observations, Comments and Recommendations:

GF noted that the Project Status is included in the quarterly report provided to Council for each project. This is usually just a couple of words (Under Contract, Under Construction, or Acquiring Right of Way, for example). GF recommends that YCE consider expanding on the Project Status to reflect anticipated time frames. For example, when did ROW acquisition start, when is it expected to be completed, when is construction expected to start, when will it end, and, most importantly, what is the latest estimate for the project to be completed.

GF also noted that the Current Budget, which should be the latest and best estimate of the total project costs, is also included in the quarterly report provided to Council for each project. This is presently just a dollar amount on each page. GF recommends that YCE consider changing the description from Current Budget to Estimated Total Project Costs. GF also recommends that YCE consider expanding the Current Budget / Estimated Total Project Costs by providing a brief narrative. For example, when was it last updated? What are the main reasons for the change from the Referendum Budget? Also, in the quarter that there was a significant change, disclose the reason for the change (i.e., actual bid received exceeded cost estimate by \$XXX due to ZZZ, for example.) This will ensure that Council has the latest and most up to date information; it will also provide more meaningful information to other interested parties as well as provide better historical information as the projects move forward.

GF noted that the County included in the Pennies 4 Program estimated Program Management Costs (primarily York County Engineering staff salaries and benefit costs allocated to the Pennies Program) as part of the total project cost in the Referendum by each specific project. The total budget for these Program Management Costs is \$2.04M for the life of the P-4 program. However, the County is currently accounting for the actual Program Management Costs in total for the P-4 program, using the General Ledger 1480-58000 series, and not by each specific project. This is not consistent with how these costs were budgeted in the P-4 Referendum. GF also noted that the County is presently including these Program Management Costs in the Referendum Budget amounts in their quarterly report to Council, which again is not consistent with how they are actually recording the costs. GF recommends that the County account for the actual allocated costs by specific project and not just in total for the P-4 program, as they were budgeted in the Referendum. Alternatively, the County could revise the Referendum Budget for each of these projects, reducing it for the Program Management Costs by project and establishing a Program Management Costs "Budget" in total, to reflect how they are actually reporting these costs at the present time.

GF noted while performing our procedures on the Pennies report to Council as of February 2019 that there are five projects that are being funded by multiple Pennies Programs, as follows:

- SC 557- Kingsbury Rd – Total estimated project costs of \$25.0M, consisting of \$15.5M from P-2, \$1.5M from P-3 and \$8.0M from P-4.
- SC 160 East – Total estimated project costs of \$4.8M, consisting of \$1.5M from P-3 and \$3.3M from P-4.
- Riverview Rd – Total estimated project costs of \$8.0M, consisting of \$1.99M from P-3 and \$6.01M from P-4.
- Mt Gallant – Total estimated project costs of \$26.3M, consisting of \$2.49M from P-3 and \$23.81M from P-4.
- SC 72 – Total estimated project costs of \$20.65M, consisting of \$1.77M from P-3 and \$18.88M from P-4.

In their quarterly report to Council, YCE is only including these 5 projects in the P-4 section. They are also reflecting in the graphs for each project the amount in the Current Budget for the portion of these projects that will be funded by P-4; they are not appropriately reflecting the total budget for these projects. However, they are reflecting the total actual costs expended to date for all of the Pennies programs (P-2, P-3 and P-4), which is unclear and confusing. GF also noted that for the SC 557 – Kingsbury Rd project, the total costs expended to date as reported to Council was \$610k, compared to actual costs expended to date of \$2,666k, including \$1,817k from P-2 and \$849k from P-3. This was an error, per discussion with YCE. GF recommends that YCE change their reporting for these 5 projects to include the total budget, which should be the latest estimated total project costs, along with actual costs expended to date, broken out by the appropriate Pennies Program. GF also recommends that YCE ensure that the reported amount for actual costs expended agree with the County's financial ledgers.