



Internal Audit Report

2021-03 – ENVIRONMENTAL, CULTURAL, HISTORICAL AND
OUTDOOR (ECHO) PROGRAM, FY 2020

Jonathan P. Edwards, CIA, CPFO

Internal Auditor

123 West Indiana Avenue

DeLand, Florida 32720

July 23, 2021

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Internal Auditor

July 23, 2021

Honorable Members of the County Council and County Manager

Ladies and Gentlemen:

I am pleased to present audit report 2021-03 over the Environmental, Cultural, Historical, and Outdoor (ECHO) program for fiscal year 2020 (FY 2020). The objective of this audit was to provide information to Council and the County Manager an evaluation of the ECHO program during FY 2020. The audit included a review of minutes, resolutions, financial transactions, and grant awards to organizations.

I conducted this audit in accordance with the *International Standards for the Professional Practice of Internal Auditing*, except for the requirement of an external quality control review. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. I believe that the evidence obtained provides reasonable basis for my findings and conclusions. The audit was performed in the months of June and July 2021.

I appreciate the assistance of the departmental staff involved that oversee the ECHO program as well as the budget and accounting staff for their support during this audit.

A handwritten signature in black ink, appearing to read "Jonathan Edwards".

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

The Environmental, Cultural, Historical and Outdoor (ECHO) program was a grass-roots initiative resulting from a citizen approved referendum passed on November 7, 2000, Resolution 2000-156. The objectives were to:

- Foster public memory and community identifying by promoting and providing access to destinations and experiences associated with past events, peoples, and places
- There is a continuing need for high quality user oriented outdoor recreational opportunities
- Access to the Atlantic Ocean Beach through establishment of oceanfront parks and provision of off-beach parking promotes outdoor recreational activity
- Recognize the role of cultural arts in improving the quality of life for its citizens, increasing its tourism-based economy, and in redevelopment by encouraging people to spend time in downtown and urban areas
- Public's interest to have any resulting acquisition and improvement program procedurally implemented in a manner that sets specific guidelines to ensure effective and successful completion of the program

The ballot initiative provided an approved levy of an additional ad valorem tax not to exceed 1/5 mill for 20 years and the authorization to issue limited tax general obligation bonds not to exceed \$40 million in order to finance acquisition, restoration, construction, and improvement of facilities to be used for ECHO objectives. The resolution created an oversight committee to provide for ongoing review of projects under consideration and to make recommendations to the Council to ensure proceeds were used to meet the objectives of the program.

The resolution stated that Council may fund projects by direct county expenditures for county projects or by grants-in-aid. The intent was to allocate funds throughout the county to provide broad geographic distribution and apportioned appropriately among the four components of ECHO. Grants-in-aid shall be awarded on a matching basis only upon the recommendation by the oversight committee to municipalities and non-profit organizations subject to the standards, procedures, and criteria established by the Council. The resolution identified thirteen such criteria.

In April 2001, the Council passed Resolution 2001-70 to create the ECHO Advisory Committee ("Committee") to consist of "interested people that will review applications for grants-in-aid and make objective recommendations to the Council." The resolution outlined the appointment of members, their purpose, their terms, and their goals. The committee's purpose is to:

- Oversee review of the applications from non-profits, municipalities, and county departments for grants-in-aid of projects and to ensure such requests meet the objectives, criteria, procedures and guidelines of the ECHO program
- Make recommendations on awarding of grants-in-aid by Council to eligible entities through the program
- Periodically review the criteria, procedures, and guidelines as established to make recommendations for modifications
- Promote fair and objective distribution proceeds to eligible and viable entities
- Encourage financially responsible investments in ECHO opportunities for advancement of quality of life for county residents and visitors

- Review and/or assess the ECHO needs of the community and make recommendations on how the ECHO program can best address them

On June 3, 2004, Council approved the transfer of \$1 million of ECHO revenues to the Master Trails Fund to build trails within the County. Starting in FY 2005, the county has annually transferred the funds.

On August 18, 2011, Council approved a resolution to earmark up to 50% of ECHO revenues for the acquisition of waterfront properties that provide public parking and public access for outdoor recreation and enjoyment to certain water bodies within the County. On August 22, 2013, this was repealed.

On August 6, 2015, Council approved a resolution to extend and improve the boardwalk in Daytona Beach by annually transferring up to \$2.5 million to the Boardwalk Fund and reconfirmed transferring \$1 million annually to the Master Trails Fund. On September 4, 2018, Council rescinded the boardwalk transfer and that monies would be transferred back to the ECHO Fund while maintaining the Master Trails transfer.

The Committee established the grants-in-aid program criteria, policy and procedures, eligibility, award amounts, as well as other elements to successfully meet the intent of the ECHO program. In addition to the regular grants program, the Committee created two additional programs: 1) the exceptional grant program which means a project is of paramount and has crucial countywide importance and has a larger dollar award of up to \$2.4 million, 2) the critical historical acquisition and/or stabilization program with projects used solely to finance the acquisition and/or stabilization of historically designated sites determined to be endangered by immediate development or structural conditions that are recently and unexpectedly revealed. Since inception, the ECHO grants-in-aid program has been modified many times, including the grant application, scoring criteria, scoring weights, and compliance requirements. All of these were recommended by the Committee to Council for approval.

Upon Council's approval of the grant award, the awardee works with county staff ("staff") to ensure program compliance, reviewing reimbursement requests, and monitoring of the project. All applicants must agree to the requirements of the ECHO program and a restrictive covenant is placed on the property title. Depending on the type of grant awarded, the restrictive covenant is 20, 30, or 40 years from the grant agreement date and must be filed with the Clerk of Courts. Among other elements, the awardee agrees to maintain the property so it continues to be used as an ECHO facility as agreed to or the awarded amount must be returned, in full, to the County. Additionally, the awardee agrees to provide an annual report to the County on the operations and activities of the program.

The ad valorem tax revenue supporting the ECHO program was approved for an additional twenty years by a voter referendum in November 2020. The program will be extended into 2041. Appendix A contains a schedule of revenues, expenditures, transfer by each project, for each fiscal year. Appendix B contains various graphs of the ECHO projects.

Scope and Methodologies

On January 19, 2021, County Council approved the 2021 Audit Plan, which included auditing the ECHO program. Additionally, the November 2020 referendum required an annual audit of the program. The purpose of the audit was to determine, with a reasonable degree of assurance, that the control environment surrounding the ECHO program is based upon sound business processes and ensures that associated activities are conducted efficiently and effectively, while maintaining compliance with relevant laws, rules, and regulations.

The audit scope included all ECHO projects completed, in-progress, and awarded during FY 2020 (October 1, 2019 through September 30, 2020).

Specific audit objectives were:

1. To obtain an understanding of internal controls that are significant to the ECHO program.
2. To perform procedures that will provide reasonable assurance of detecting instances of noncompliance with resolutions passed by Council and guidelines that have been established relating to the ECHO program.
3. To perform procedures that will provide reasonable assurance that revenue received by the ECHO ad valorem taxes was allocated, disbursed, tracked, and reported correctly. Additionally, that ECHO monies have been doled out within the four areas of ECHO and within areas of the county.
4. To perform procedures that will provide reasonable assurance that ECHO projects are regularly monitored after completion in accordance with program guidelines.
5. To perform procedures that will evaluate the economy, efficiency, and effectiveness of the ECHO program.
6. To perform procedures that will evaluate the structure or design of the ECHO program to accomplish its goals and objectives.

Audit report 2020-01 issued on May 11, 2020, included the ECHO program from inception through September 30, 2019. Contained later in this report is a status of the recommendations contained in the prior report.

A total of \$2,303,292 was expended on 16 projects during FY 20. The breakdown of the population and sample selection is in Table 1.

Table 1: Test selection

Category	Total projects	Total expenditures	Total projects tested	Total expenditures tested	% projects	% expenditures
Municipalities	12	\$ 1,707,785	4	\$ 627,159	33%	37%
Non-profits	4	595,507	2	129,760	50%	22%
Total	16	\$ 2,303,292	6	\$ 756,919	38%	33%

Evaluation

Based on the results of the audit, internal controls are operating as intended. There were no findings or concerns. The status of the prior audit recommendations is included. Many are in progress and waiting for an upcoming Council meeting for approval.

Findings, Concerns, and Recommendations

Findings are defined as frequent or commonly seen observations during an audit. They include critical and major failures in a program where requirements have not been effectively implemented or where there are significant issues.

Concerns are defined as infrequent or isolated observations during an audit. They include minor failures in a program where requirements have been met but opportunities may exist for improvement.

FINDINGS:

None.

CONCERNS:

None.

Follow-Up on Prior Audit Recommendations

The prior audit report (2020-01) contained two findings, nine concerns, and seven general comments over the ECHO program. The audit scope for that audit was from 2001 through 2019. The program was renewed by a citizen approved referendum passed on November 3, 2020. ECHO staff took the recommendations and implemented the items that could be handled on a staff level. Other recommendations were to the County Council and ECHO Committee, which were dependent on the renewal of the program. During the spring of 2021, the Committee held several listening sessions throughout the county to obtain citizen input and direction. On June 10, 2021, the ECHO Advisory Committee finalized their recommendations, inclusive of the auditor's recommendations, which will be discussed at a County Council and Advisory Committee Joint Workshop on Tuesday, July 13, 2021. It is anticipated that the recommendations will be approved at an upcoming County Council meeting. A summary of the status is in table 2.

Table 2: Status of Prior Audit Recommendations

Status	Findings	Concerns	General Comments
Completed	-	6	1
In-progress, waiting on Council or Committee approval	2	2	4
In-progress	-	1	1
No longer applicable	-	-	1
Total	2	9	7

Finding 1: Barkley Square Dog Park

Recap: The county project, originally awarded in 2005, had a major scope and intended use change that was approved by staff in 2009 and was not documented in the Committee or Council minutes for approval.

Recommendation: Define staff's determination of major scope and intended use changes that should be brought to the Committee by a percentage or dollar amount. Ensure Committee minutes are recorded and maintained to ensure discussions are captured appropriately in the minutes.

Management's Responses: Staff will prepare guidelines for project changes that involve either scope or budget. These guidelines will clarify parameters for staff on authorized changes, and modifications that require ECHO Advisory Committee and County Council approval. Staff will present the draft guidelines to the ECHO Advisory Committee for their recommendation by the July meeting, and schedule to County Council for final approval.

Current Status: *In progress.* The ECHO Advisory Committee is recommending, for approval at an upcoming County Council meeting, the following language and changes:

County staff may approve changes in budgeted line items that do not alter the intent of the grant agreement or change the scope of the project. Staff-authorized budget changes must be at or below 20% of the project's approved budget line item.

Major changes that alter the intended use or central design; add or delete a project element must be submitted to the ECHO Advisory Committee for review. If the committee recommends approval of the change, it will be presented to County Council for review and approval.

Requested changes above 20% of the budgeted line item must be submitted to the ECHO Advisory Committee for review. If the committee recommends approval of the change, it will be presented to County Council for review and approval.

Finding 2: Dutton House

Recap: Staff in 2006 did not properly review the match documentation prior to submitting the application to the ECHO Committee and Council. Additionally, the Dutton House is not open to the public as other granting monies for future phases fell through; therefore, has not met the performance requirements.

Recommendation: Ensure grant applications are thoroughly vetted and contain required documentation prior to submitting to the Committee for recommendation to Council. Ensure project phases are awarded in sequence so that if other funding sources fall through, a contingency is available or the ECHO-funded phase can stand on its own without future phasing.

Management's Responses: In more recent years, staff perform a completeness review, ensuring that all required documentation is submitted prior to presenting applications to the ECHO Advisory Committee. If a project involved more than one phase, staff confirm that each phase can stand as an

independent project with public accessibility, regardless of completion of a future phase. The comments from this review are included in the staff completeness review.

Current Status: *In progress.* The ECHO Advisory Committee is recommending, for approval at an upcoming County Council meeting, the following language and changes: Language requiring staff Final Completeness Review to include if a project has public accessibility, regardless of anticipated future phases.

Concern 1: Not all expenditures and match documentation was retained for audit review

Recap: 1 project file (of the 41 tested) did not contain backup documentation for an expenditure of \$77,570.03, out of the \$16,016,741 (or 0.48%) of the expenditures tested, as required by the records retention policy. This particular project had 17 separate reimbursements totaling over \$1.4 million over the course of 3 years. 6 other project files did not contain all of the match documentation; however, more than five years had passed since the project close-out and no longer were required to be maintained.

Recommendation: Ensure documentation is obtained and maintained in accordance with record retention regulations to prove the awardee properly bid the services, paid for appropriate items, and met the match requirements as agreed upon.

Management's Responses: All ECHO grant projects since inception have a file, which moving forward will contain copies of each corresponding reimbursement request and corresponding documentation in accordance with records retention regulations. This action will properly document that items and services were paid for and that match requirements were met as agreed upon. Currently internal operations do not allow a pay request to move forward unless the amount requested equals or is less than the amount of match already expended and documented for the project. Last, to ensure documentation that the awardee properly bid the services, a question will be included on the monitoring worksheet that is utilized during the construction phase of the project. This will ensure that the proper documentation was received and is filed.

Current Status: *Completed.* Files are being maintained in the project files; in addition, the following question has been added to the monitoring worksheet utilized during the construction phase of the project: Did the grantee provide documentation that the project was bid properly (e.g., secured three bids and/or followed proper purchasing guidelines)?

Concern 2: Boardwalk transfer

Recap: The transfer to the ECHO Fund from the Boardwalk Fund in FY 2018 was short by \$3,205 due to miscoding of a few invoices for consultant work.

Recommendation: Carefully review all transactions to ensure proper coding and application of invoices to purchase orders.

Management's Responses: Management agrees that the transfer to the ECHO Fund was short by \$3,204.61 and will reimburse the ECHO fund this amount from the General Fund after Council approval is obtained. The transfer was short due to a partially uncorrected error; specifically an invoice was charged to an incorrect purchase order to the same vendor. In an attempt to correct the error, department staff applied offsetting invoices to the other related purchase order. However, not enough invoices were applied to fully correct the error. While partially achieving correction, there is a more preferred manner to correct this type of error. Management will provide training to all department fiscal staff related to the appropriate process to request a correction for an error made on an issued payment to the incorrect vendor and/or procurement document.

Current Status: Completed. Staff performed a transfer from the General Fund to the ECHO Fund after Council approved the transfer in May 2020.

Concern 3: Projects are not ready when awarded

Recap: Projects are not ready, or near-ready when approved by Council as the Committee desired to promote projects that were ready within 180 days of award. Of the 41 projects tested, 15 (or 37%) did not start within 180 days and 19 (or 46%) did not complete the projects within the 2-year timeline. Construction start dates ranged from 13 days to 1,435 days past the 180-day requirement. 14 (or 34%) did not complete the project within the 3-year timeline. Multiple projects requested numerous extensions from Council. 1 project was not approved for an extension by Council as staff used the wrong date.

Recommendations:

- 1) Reassess the readiness goal of the Committee by:
 - a. Adjusting the scoring to award projects that are construction-ready; or
 - b. Requiring more up-front work like easements, permit approvals, contractor bidding be completed prior to grant application being submitted; or
 - c. Consider expanding the project deadlines for larger projects beyond the 2-year requirement.
- 2) Setting all extension deadlines by a certain date so Council is aware of all project extensions and status at one-time instead of throughout the year. In addition, require frequent offenders to present a presentation to the Committee.

Management's Responses: Recommendations to assess the readiness of the project or ability of the project to move forward within 180 days, will be compiled and presented to the ECHO Advisory Committee for review by the July meeting. If they agree to these recommendations they will be implemented for the Fiscal Year 2020/21 grant cycle.

Starting in the current grant cycle, all extension requests are being brought forward to the ECHO Advisory Committee and then to the County Council for review and approval on an annual basis and at the same time as required. This will keep all extensions on the same deadline minimizing opportunity for future error.

Current Status: *In progress.* The ECHO Advisory Committee is recommending, for approval at an upcoming County Council meeting, the following language and changes to ensure specific types of plans are included in each category of construction documents to allow the grantee to move forward expeditiously if the grant is awarded: “Outdoor, trails, parks, sports facilities and playgrounds would require a bid set of plans, which are ready to be used for the procurement process. New construction, facility remodel and historic projects would requires a bid set of A&E (architectural and engineering) plans, which are ready to be used for the procurement process. In addition, historic projects would need to demonstrate research and compliance with Historic Preservation Standards and Guidelines.”

Concern 4: Project monitoring

4.A. Quarterly Reports

Recap: Awardees are to report on a quarterly basis the status of their projects. 22 of the 376 quarterly reports reviewed (or 6%) were either not obtained or maintained in the project files.

Recommendation: Ensure awardees are reporting quarterly and if an awardee is habitually tardy or non-compliant with the requirements, require the awardee to attend the next Committee meeting to update the project status.

Management’s Responses: Awardees that do not submit quarterly reports timely will be required to attend an ECHO Advisory Committee meeting to provide an update on their project status.

Current Status: *Completed.* Grantees that fail to submit their quarterly reports in a timely manner or make no progress for two consecutive quarters are required to attend the next ECHO Advisory Committee meeting to give an update on the status of their project.

4.B. Annual Project Reports

Recap: After the project is open to the public, awardees are to report on an annual basis, the operating results of their project, i.e., the number of participants, the operating revenues and expenditures, etc. 10 of the 231 annual reports reviewed (or 4%) were either not obtained or maintained in the project files. It was noted throughout the review of all the annual reports that financial information did not always appear accurate and staff did not document their review of the annual reports. Additionally, reports were not compared year-to-year over the life of the ECHO project.

Recommendations:

- 1) Consider the usefulness of data requested once projects are completed and the length of time the reports should be submitted (i.e., 20 years).
- 2) If determined the current data is useful, revise the annual report form to include definitions of financial information and documents staff’s review of the annual reports. Consider developing a database to capture reported project information to determine how projects are operating over time.

Management's Responses: *Staff will develop a database that tracks the information from each annual report based on the 2020 reports.*

Current Status: *In progress.* Staff has explored options for developing a database to track the information from the annual reports and include this data as part of the annual report to the Committee.

4.C. Project site visits

Recap: ECHO guidelines require that awardees erect a temporary ECHO sign within 90 days and that the project be open to the public within 4 years. 18 (or 44%) of the projects tested did not document proof the temporary sign was erected. 12 (or 30%) of the projects tested did not notate that the site was open within 4 years.

Recommendation: Develop and maintain a site visit log for each project to document every site visit to ensure awardees are meeting the requirements of the grant agreement.

Management's Responses: Monitoring checklists have been utilized since 2016; however, it only requires completion one time per year during the construction phase. Moving forward it will be utilized for every site visit during construction to ensure visits are documented and deadlines are met. All checklist will be kept in the project file.

Current Status: *In progress.* Language that site visit and completion of a monitoring worksheet will occur at least two times a year during the construction phase was recommended for approval by the Advisory Committee and will be reviewed by County Council at forthcoming meeting.

Concern 5: Project grant agreements

Recap: Project grant agreements were not always signed within 6 months of Council approval. 2 were not dated; 1 was signed 6 weeks past the deadline; and 1 was signed before being awarded by Council.

Recommendation: Ensure procedures are in place to confirm agreements are dated, are signed within the 6 month timeline, and are not executed or released until approved. Establish a log or tickler file to meet the required 6-month deadline.

Management's Responses: A tracking sheet to ensure grant agreements are signed within the six (6) month timeline and not prior to County Council's approval will be created and implemented.

Current Status: **Completed.** The ECHO Grant Agreement must be executed by the applicant prior to County Council approval. If approved, the County Council will execute the ECHO Grant Agreement on the date of approval by County Council.

Concern 6: ECHO Advisory Committee

Recap: The committee did not set annual goals for 3 of the fiscal years and did not complete an annual report for 1 fiscal year as required by Council resolutions.

Recommendation: Develop a log or tickler file to ensure annual goals and reports are completed and reported.

Management's Responses: A tickler system has been developed to ensure the ECHO Advisory Committee's annual goals and reports are completed and approved/reported at committee meetings.

Current Status: *Completed.* A tickler system has been developed to ensure the Advisory Committee's annual goals and reports are completed and approved.

Concern 7: Grant application and cycle

Recap: The grant application states that staff will conduct a "clean-hands" search of all applicants prior to presenting the application to the Committee. 15 (or 37%) of the projects tested did not have the "clean-hands" review documented in the project file.

Recommendation: Ensure documentation is obtained and maintained that "clean-hands" review has been performed fairly and completely on every applicant.

Management's Responses: All ECHO grant projects since inception have a file. Moving forward the file will contain all copies of the clean hands review. This review will be retained in each file in accordance with records retention regulations. This action will properly document that this task was completed for every applicant.

Current Status: *Completed.* Staff will ensure that all copies of the clean hands review are filed and retained in each file in accordance with the records retention regulations.

General Comment 1: Grant application

Recap: The ECHO grant application guidelines are mingled together over the years, which has made it confusing by the readers.

Recommendation: If ECHO is renewed, consider revisiting the grant application guidelines to ensure it is straightforward and easily understood.

Management's Responses: Staff re-wrote the application guidelines and had many discussions with the Committee during 2020. New members were elected to the Committee in 2021, after being renewed by the citizens, listening sessions were held and the new Committee is finalizing the application and guidelines with the audit recommendations and other considerations are incorporated into it.

Current Status: *In progress.* The ECHO Advisory Committee confirmed their recommendations on June 10, 2021, staff is preparing a lined copy for a final review.

General Comment 2: Project award size

Recap: The standard ECHO award size is \$400,000, which is the same amount as when the program started in 2001. Considering inflation, the award amount would be approximately \$600,000 in 2020. This may not be adequate in today's construction market and may be too restrictive which limits the applicants to a small pool of local governments and larger non-profits.

Recommendation: If ECHO is renewed, consider providing direction or framework on the project size and composition of applicants.

Management's Responses: The Committee members, grantees and members of the public discussed the ECHO Standard Grant award amount at Advisory Committee meetings and at the 2021 ECHO Listening Sessions. The consensus was that due to rising construction costs, projects would benefit from an increase in the award amount.

Current Status: *In progress.* The ECHO Advisory Committee recommended changing the Standard ECHO Grant award from \$400,000 to \$600,000 on June 10, 2021. This change will be considered at an upcoming County Council meeting.

General Comment 3: Project match requirements

Recap: The ECHO match requirements may be too restrictive for some smaller non-profit organizations that may otherwise qualify for ECHO awards.

Recommendation: If ECHO is renewed, consider the match requirements and consider providing an upfront advance to non-profits with certain parameters.

Management's Responses: The Committee and staff have been approached many times by non-profits advising that the need for cash match was a deterrent to their ability to apply. The Committee directed staff to research alternative match requirements. Staff came back with a recommendation to base the non-profit match the amount on their annual operating revenues/expenses.

Current Status: *In progress.* On June 10, 2021 the ECHO Advisory Committee recommended the non-profit match be determined by annual operating revenues/expenses. Three match level changes were recommended, Level 1: Greater than \$500,000 (50% cash match); Level 2: Less than \$500,000, but greater than \$250,000 (30% cash match); and Level 3: Less than \$250,000 (20% cash match).

General Comment 4: Capital maintenance costs

Recap: The thought in 2000 was that ECHO should only fund capital projects with the awardees taking on the maintenance and operating responsibilities. However, over time, certain projects may fall into disrepair and neglect. The partner organization may not have the funds available to keep the project site open to the public, i.e., a failed HVAC system or roof repair.

Recommendation: If ECHO is renewed, consider a capital maintenance element that could be achieved with certain parameters, determined on a case-by-case basis. The use of certain “set-aside” ECHO fund monies, or investment earnings in the ECHO fund could be used to fund this element.

Management’s Responses: : The subject of maintenance has been discussed many times by Grantees, Applicants and others, but the Committee has always held firm that applicants/projects need to be able to sustain themselves in order to receive an ECHO grant. At the 2021 ECHO Listening Sessions the subject was discussed by the public from both perspectives. Staff will work with the Committee to evaluate the issue.

Current Status: **Completed.** The ECHO Advisory Committee reaffirmed the belief that organizations must be sustainable to participate in the ECHO program, and recommended no change be made to this rule. The following language will remain in the application guide: “Maintenance expenditures are not allowed to be used for ECHO or Match dollars.”

General Comment 5: Distribution of ECHO monies

Recap: The enabling resolution (2000-156) stated it was the intent that funds be allocated throughout the County to provide broad geographical distribution and apportioned appropriately among the four elements of ECHO. However, more grant funds were awarded and expended on the east side of the county than on the west side. Among the four elements of ECHO: 55% awarded to outdoors, 21% to cultural, 19% to historical, and 5% to environmental projects.

Recommendation: If ECHO is renewed, consider revisiting this allocation criteria.

Management’s Responses: Due to the nature of the program allocating the funds between locations and elements is difficult. ECHO depends on project applicants coming forward with projects and has no mechanism to secure project type or location.

Current Status: **In progress.** The ECHO Advisory Committee directed staff to create a Master Plan/Needs Assessment to determine the needs within the county. Their goal is to find ways to encourage applicants, foster partnerships, and bring about regional projects.

General Comment 6: If program is not renewed, Council direction on remaining available funds

Recap: If the ECHO program is not renewed, Council should give direction on the usage of available funds, which was projected at approximately \$15 to \$18 million at the end of FY 2021.

Recommendation: If Council direction if program is not renewed.

Management’s Responses: Not applicable since program was renewed.

Current Status: **No longer applicable.**

General Comment 7: Increase citizen awareness of ECHO program

Recap: A 2011 citizen survey of the ECHO program found that citizens appreciated the importance of ECHO-type projects; however, the public did not identify the program with resources the program supports. It found little awareness among the general adult population.

Recommendation: If ECHO is renewed, consider increasing citizen awareness with updates on social media, Volusia Magazine, or Volusia Today.

Management's Responses: Staff will work with Community Information to make ECHO more visible to the citizens.

Current Status: ***In progress.*** Language requiring the Volusia County Logo and the ECHO Logo to appear on the project and applicant website and be included in all media, print or electronic materials within 90 days of award was recommended by the ECHO Advisory Committee on June 10, 2021.

Appendix 1 – Financial Summary of ECHO FY 2002 – FY 2020

July 23, 2021																									Total Spent on Project	Total Remaining on Project	
Project #	Grant Name	Project Name	Grant Award Amount	Revised Grant Award Amount	Diff in grant award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020			
<u>Revenues</u>																											
Taxes						\$ 2,521,211	\$ 3,653,031	\$ 4,160,972	\$ 4,775,325	\$ 5,745,466	\$ 7,323,668	\$ 7,197,420	\$ 7,044,409	\$ 5,853,985	\$ 5,073,694	\$ 4,628,399	\$ 4,573,087	\$ 4,705,076	\$ 4,966,119	\$ 5,246,493	\$ 5,606,747	\$ 6,039,526	\$ 6,535,470	\$ 7,082,958			
Intergovernmental Revenues						208	318	317	305	368	406	487	964	830	966	1,178	717	1,088	995	1,087	1,228	1,102	1,259	1,189			
Charges for services						-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Investment income						99,340	150,340	115,663	236,588	581,601	891,804	693,671	490,314	168,752	135,007	148,837	(42,309)	134,888	226,421	108,978	41,866	52,816	637,573	418,672			
Misc. revenues						-	-	-	-	-	-	-	-	-	821	-	-	-	-	-	-	8,379	-	-	-		
Total Revenues						\$ 2,620,759	\$ 3,803,749	\$ 4,276,952	\$ 5,012,218	\$ 6,327,435	\$ 8,215,878	\$ 7,891,578	\$ 7,535,687	\$ 6,023,567	\$ 5,210,488	\$ 4,778,414	\$ 4,531,495	\$ 4,841,052	\$ 5,193,535	\$ 5,356,558	\$ 5,649,841	\$ 6,101,823	\$ 7,174,302	\$ 7,502,819			
<u>Expenditures</u>																											
Culture/ Recreation						51,775	557,370	2,028,214	1,093,226	3,857,002	3,492,408	5,029,008	4,615,890	1,868,922	2,760,693	6,579,618	3,979,567	1,733,122	5,017,798	3,594,931	1,402,450	2,599,646	1,587,603	2,508,993			
Total Expenditures						\$ 51,775	\$ 557,370	\$ 2,028,214	\$ 1,093,226	\$ 3,857,002	\$ 3,492,408	\$ 5,029,008	\$ 4,615,890	\$ 1,868,922	\$ 2,760,693	\$ 6,579,618	\$ 3,979,567	\$ 1,733,122	\$ 5,017,798	\$ 3,594,931	\$ 1,402,450	\$ 2,599,646	\$ 1,587,603	\$ 2,508,993			
<u>Transfers In/Out</u>																											
Transfer In						-	-	-	-	186,139	-	-	-	-	-	-	-	-	-	-	-	3,381,356	-	3,205			
Transfer Out						-	-	(782,300)	(1,000,000)	(1,333,458)	(2,243,075)	(1,886,757)	(4,528,270)	(2,885,457)	(1,348,924)	(1,209,295)	(1,604,459)	(1,000,000)	(2,508,260)	(3,916,463)	(2,881,823)	(3,202,925)	(1,400,000)	(1,000,000)			
Fund balances - Beginning						-	\$ 2,568,984	\$ 5,815,363	\$ 7,281,801	\$ 10,200,793	\$ 11,523,907	\$ 14,004,302	\$ 14,980,115	\$ 13,371,642	\$ 14,640,830	\$ 15,741,701	\$ 12,731,202	\$ 11,678,671	\$ 13,786,601	\$ 11,454,078	\$ 9,299,242	\$ 10,664,810	\$ 14,345,418	\$ 18,532,117			
Fund balances - Ending						\$ 2,568,984	\$ 5,815,363	\$ 7,281,801	\$ 10,200,793	\$ 11,523,907	\$ 14,004,302	\$ 14,980,115	\$ 13,371,642	\$ 14,640,830	\$ 15,741,701	\$ 12,731,202	\$ 11,678,671	\$ 13,786,601	\$ 11,454,078	\$ 9,299,242	\$ 10,664,810	\$ 14,345,418	\$ 18,532,117	\$ 22,529,148			
<u>Grant Awards Plus Transfers Out to County Funds</u>																											
02-24	African American Museum of Art, Inc.	Cultural Center & Amphitheater	100,000	100,000	-	-	85,946	14,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	
02-15	Atlantic Center for the Arts, Inc.	Center	204,578	204,578	-	-	-	-	-	173,644	-	30,934	-	-	-	-	-	-	-	-	-	-	-	-	204,578	-	
02-12	County of Volusia	Lake Monroe Park	492,800	492,800	-	-	-	492,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	492,800	-	
02-08	County of Volusia	Frank Rendon Park	289,500	289,500	-	-	-	289,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,500	-	
02-17	Museum of Arts & Sciences, Inc.	Learning Center Tuscawilla Preserve	500,000	500,000	-	-	198,672	301,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
02-14	Sands Theater Center, Inc.	Athens Theater	500,000	491,755	(8,245)	-	169,051	288,571	34,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,755	-	
02-09	Lighthouse Third Order Lens	Restoration	39,500	39,500	-	-	2,400	37,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,500	-	
03-02	Town of Ponce Inlet	Jackie Robinson Ballpark & Museum	500,000	500,000	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
03-09	City of Daytona Beach	Main Street Park Land Acquisition	500,000	500,000	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
03-07	City of Deltona	Dewey O. Booster Soccer Complex	500,000	500,000	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
03-08	City of Edgewater	Hawks Park Complex	386,298	386,298	-	-	-	167,844	218,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	386,298	-	
03-01	City of New Smyrna Beach	Indian River Lagoon Park	290,000	290,000	-	-	-	-	-	86,068	203,932	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000	-	
03-13	County of Volusia	DeBary Hall Historic Site	235,000	235,000	-	-	-	-	-	162,000	-	73,000	-	-	-	-	-	-	-	-	-	-	-	-	235,000	-	
03-11	County of Volusia, Leisure Services	Green Springs Park	370,193	370,193	-	-	-	-	-	-	-	-	370,193	-	-	-	-	-	-	-	-	-	-	-	370,193	-	
		News Journal Center for the Performing Arts -																									
03-06	Daytona State College	Lively Arts Center (1 of 4)	600,000	600,000	-	-	-	-	245,027	354,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	
03-10	Pioneer Settlement for the Creative Arts	Restoration High School	151,709	151,709	-	-	6,495	93,166	32,882	19,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,709	-	
03-12	The Little Theatre of New Smyrna Beach	Little Theatre of New Smyrna Beach expansion	467,000	467,000	-	-	-	-	275,357	191,643	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467,000	-	
04-19	Performing Arts Center/Visual Art																										
04-19	Bethune Cookman College	Gallery	468,736	500,000	31,264	-	-	-	133,369	65,168	149,181	152,283	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
04-10	City of Daytona Beach	Tuscawilla Skate Board Park	150,000	-	(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04-12	City of Deltona	Keysville Dog Park Project	204,000	204,000	-	-	-	-	-	130,011	13,209	60,780	-	-	-	-	-	-	-	-	-	-	-	-	204,000	-	
04-13	City of Deltona	Tom Hoffman Park Project	140,500	140,500	-	-	-	-	-	14,280	2,670	39,211	84,339	-	-	-	-	-	-								

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Project #	Grant Name	Project Name	Grant Award Amount	Revised Grant Award Amount	Diff in grant award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total Spent on Project	Total Remaining on Project
06-12	County of Volusia, Leisure Services	Marine Science Center	111,807	111,807	-	-	-	-	-	-	49,044	62,763	-	-	-	-	-	-	-	-	-	-	-	-	111,807	-
06-01	County of Volusia, Library Services	Environmental Learning Center – Lyonia Preserve	500,000	500,000	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	500,000	-
06-19	Cultural Arts Center, Inc.	Facility Redesign	100,000	100,000	-	-	-	-	-	-	43,610	56,390	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-
06-08	Daytona State College	Southeast Museum of Photography	500,000	500,000	-	-	-	-	-	-	125,538	374,462	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
05-07	Daytona State College Gateway Center for the Arts/formerly	West Volusia Partnership Center Award (2 of 4)	600,000	-	(600,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06-14	DeBary Art League, Inc.	Gateway Center for the Arts	500,000	500,000	-	-	-	-	-	-	-	326,211	173,789	-	-	-	-	-	-	-	-	-	-	-	500,000	-
06-04	Historic DeLand, Inc.	Dutton House	234,800	234,800	-	-	-	-	-	-	168,809	65,991	-	-	-	-	-	-	-	-	-	-	-	-	234,800	-
03-06	Daytona State College Museum of Arts and Sciences, Inc.	News Journal Center (4 of 4)	600,000	600,000	-	-	-	-	-	56,633	543,367	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-
06-16	Pioneer Settlement for the Creative Arts	Children’s Museum Addition	500,000	500,000	-	-	-	-	-	-	148,000	293,173	58,827	-	-	-	-	-	-	-	-	-	-	-	500,000	-
06-18		Historic Underhill House	94,000	94,000	-	-	-	-	-	-	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	94,000	-
06-13	Sands Theater Center, Inc.	Athens Theater Renovation Project	266,245	266,245	-	-	-	-	-	-	205,722	60,523	-	-	-	-	-	-	-	-	-	-	-	-	266,245	-
06-15	County of Volusia, Facilities	VC Historic Courthouse Park Plaza	500,000	-	(500,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06-09	County of Volusia, Leisure Services	Colby Alderman Park	213,861	-	(213,861)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
07-14	City of Daytona Beach	Bethune Point Park Skate Facility	400,000	400,000	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-	400,000	-
07-12	City of Lake Helen	Hopkins Hall Restoration	158,610	158,507	(103)	-	-	-	-	-	-	158,507	-	-	-	-	-	-	-	-	-	-	-	-	158,507	-
07-13	City of New Smyrna Beach	New Smyrna Beach Skate Park	224,167	224,167	-	-	-	-	-	-	-	-	224,167	-	-	-	-	-	-	-	-	-	-	-	224,167	-
07-09	City of Ormond Beach	Rockefeller Gardens & Casements	500,000	500,000	-	-	-	-	-	-	-	-	145,675	191,338	162,987	-	-	-	-	-	-	-	-	-	500,000	-
07-03	City of Port Orange	Coraci Athletic Fields - Phase I	500,000	500,000	-	-	-	-	-	-	-	-	400,660	99,340	-	-	-	-	-	-	-	-	-	-	500,000	-
07-10	City of South Daytona	South Daytona Sensory Garden Park	200,000	200,000	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	-
DCE/MT-07-03	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
DCE/BP-07-02	County of Volusia	Oriole Ave. Off-Beach Pkg - Wilbur-by-the-Sea	158,134	158,134	-	-	-	-	-	-	158,134	-	-	-	-	-	-	-	-	-	-	-	-	-	158,134	-
DCE/BP-07-01	County of Volusia	Rockefeller Dr Off-Beach Pkg - Ormond Beach	727,242	727,242	-	-	-	-	-	-	727,242	-	-	-	-	-	-	-	-	-	-	-	-	-	727,242	-
07-08	County of Volusia, Leisure Services	Beck Ranch	442,188	442,188	-	-	-	-	-	-	-	-	-	-	-	-	-	442,188	-	-	-	-	-	-	442,188	-
07-07	County of Volusia, Leisure Services	Colby Alderman Park	243,568	222,139	(21,429)	-	-	-	-	-	-	-	-	222,139	-	-	-	-	-	-	-	-	-	-	222,139	-
07-01	County of Volusia, Library Services	Environmental Learning Center – Lyonia Preserve	500,000	500,000	-	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	500,000	-
07-02	Daytona State College Gateway Center for the Arts/formerly	SE Museum of Photography - Mori Hosseini Center	600,000	600,000	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-
07-15	DeBary Art League, Inc.	Gateway Center for the Arts	500,000	500,000	-	-	-	-	-	-	-	416,293	83,707	-	-	-	-	-	-	-	-	-	-	-	500,000	-
07-11	Historic DeLand, Inc.	Dutton House Restoration	478,900	-	(478,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
07-06	Ormond Beach Historical Trust	Three Chimneys Archaeological Ruins Stabilization	26,500	26,500	-	-	-	-	-	-	-	26,500	-	-	-	-	-	-	-	-	-	-	-	-	26,500	-
07-05	Sands Theater Center, Inc.	Athens Theater Renovation Project	491,755	491,755	-	-	-	-	-	-	116,596	264,500	110,660	-	-	-	-	-	-	-	-	-	-	-	491,755	-
07-04	Stetson University Art League of Daytona Beach, Inc.	Rinker Environmental Learning Center	325,000	325,000	-	-	-	-	-	-	-	-	-	325,000	-	-	-	-	-	-	-	-	-	-	325,000	-
08-19		Side Lot Parking Development	41,900	39,609	(2,291)	-	-	-	-	-	-	35,605	4,004	-	-	-	-	-	-	-	-	-	-	-	39,609	-
08-04	City of DeLand	Robert M. Conrad Edu. & Research Ctr. Expansion	60,000	60,000	-	-	-	-	-	-	-	-	37,084	-	22,916	-	-	-	-	-	-	-	-	-	60,000	-
08-05	City of DeLand	Fish Building Adaptive Re-use/Museum	218,700	215,932	(2,768)	-	-	-	-	-	-	-	73,958	-	-	-	141,974	-	-	-	-	-	-	-	215,932	-
08-02	City of Oak Hill	Village Improvement Assoc. Building Renovation	149,240	149,240	-	-	-	-	-	-	-	-	149,240	-	-	-	-	-	-	-	-	-	-	-	149,240	-
08-21	City of Orange City	Valentine Park Facilities Construction Renovation	80,000	79,891	(109)	-	-	-	-	-	-	33,970	41,616	4,305	-	-	-	-	-	-	-	-	-	-	79,891	-
08-06	City of Port Orange	All Children’s Park	175,000	175,000	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-	-	-	-	-	-	-	175,000	-
08-12	Commemorative Air Force, Inc.	Playgnd./Dawnview Sq. Dog Park	175,000	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08-07	County of Volusia	Aircraft Museum Hanger Expansion	175,000	-	(175,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08-07		East Central Reg. Rail Trail	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	600,000	-
08-18	County of Volusia	Ocean Ctr. - Cultural Center - Exceptional M/1 yr	3,000,000	3,000,000	-	-	-	-	-	-	-	-	3,000,000	-	-	-	-	-	-	-	-	-	-	-	3,000,000	-
DCE/MT-08-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
08-16	County of Volusia, Leisure Services	Spring to Spring Trail - Segment 7A	600,000	552,066	(47,934)	-	-	-	-	-	-	-	-	552,066	-	-	-	-	-	-	-	-	-	-	552,066	-
08-14	Cultural Arts Center, Inc.	Cultural Arts Center Land Acquisition	207,500	207,500	-	-	-	-	-	-	-	-	207,500	-	-	-	-	-	-	-	-	-	-	-	207,500	-
07-02	Daytona State College	Southeast Museum of Photography (2 of 2)	208,048	208,048	-	-	-	-	-	-	-	208,048	-	-	-	-	-	-	-	-	-	-	-	-	208,048	-
08-03	Daytona State College	ECHO Plaza at Daytona State College	167,982	167,982	-	-	-	-	-	-	-	-	147,723	20,259	-	-	-	-	-	-	-	-	-	-	167,982	-
08-17	Enterprise Preservation Society, Inc.	Enterprise Heritage Museum	140,000	140,000	-	-	-	-	-	-	-	-	90,000	22,000	10,000	11,000	7,000	-	-	-	-	-	-	-	140,000	-
08-20	Museum of Florida Arts, Inc.	Schoolhouse	160,460	160,460	-	-	-	-	-	-	-	100,000	-	47,712	12,748	-	-	-	-	-	-	-	-	-	160,460	-
08-15	Gateway Center for the Arts, Inc.	Children’s Art Annex	345,854	345,854	-	-	-	-	-	-	-	111,229	234,625	-	-	-	-	-	-	-	-	-	-	-	345,854	-
08-09	Museum of Arts and Sciences, Inc.	Gateway Center for the Arts	543,000	543,000	-	-	-	-	-	-	-	188,534	354,466	-	-	-	-	-	-	-	-	-	-	-	543,000	-
08-08	Stetson University	Homer & Dolly Hand Art Center	600,000	600,000	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	-
08-01	Town of Ponce Inlet	Meyer-Davis House & Hasty Cottage Renovation	223,195	223,195	-	-	-	-	-	-	-	-	12,749	-	210,446	-	-	-	-	-	-	-	-	-	223,195	-
08-13	Town of Ponce Inlet	Ponce Preserve Recreation Facilities, Phase II	400,000	289,262	(110,738)	-	-	-	-	-	-	-	-	-	-	289,262	-	-	-	-	-	-	-	-	289,262	-
08-10	Volusia/Flagler YMCA, Inc.	Deltona Splash Park	57,000	56,048	(952)	-	-	-	-	-	-	-	-	-	40,374	15,673	-	-	-	-	-	-	-	-	56,048	-
08-11	Volusia/Flagler YMCA, Inc.	DeLand Splash Park	71,000	71,000	-	-	-	-	-	-	-	-	-	32,578	38,422	-	-	-	-	-	-	-	-	-	71,000	-
09-12	Bethune-Cookman University	Bethune Foundation Restoration / Renovation	259,600	259,600	-	-	-	-	-	-	-	-	-	-	-	-	259,600	-	-	-	-	-	-	-	259,600	-

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July 23, 2021			Grant Award	Revised Grant	Diff in grant																				Total Spent on	Total	
Project #	Grant Name	Project Name	Amount	Award Amount	award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Project	Remaining on Project	
09-14	City of Daytona Beach	Mid-town Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	600,000	-	
09-13	City of Daytona Beach	Municipal Stadium Turf Project	450,000	450,000	-	-	-	-	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-	-	-	450,000	-	
09-18	City of Daytona Beach	Yvonne Scarlett-Golden Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	600,000	-	
09-11	City of Daytona Beach	Shores	75,850	75,850	-	-	-	-	-	-	-	-	-	75,850	-	-	-	-	-	-	-	-	-	-	75,850	-	
09-05	City of DeLand	Alabama Greenway Trail	600,000	600,000	-	-	-	-	-	-	-	-	-	1,060	-	598,940	-	-	-	-	-	-	-	-	600,000	-	
09-06	City of Deltona	All Inclusive Playground at the Thornby Property	393,750	348,671	(45,079)	-	-	-	-	-	-	-	-	-	-	348,671	-	-	-	-	-	-	-	-	348,671	-	
09-15	City of New Smyrna Beach	Southeast Volusia Chamber of Commerce Restoration	382,800	372,689	(10,111)	-	-	-	-	-	-	-	-	-	-	282,090	90,599	-	-	-	-	-	-	-	372,689	-	
09-04	City of Port Orange	Coraci Athletic Fields – Phase II	250,000	250,000	-	-	-	-	-	-	-	-	-	-	209,993	-	40,007	-	-	-	-	-	-	-	250,000	-	
DCE/MT-09-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	
09-08	County of Volusia, Coastal Division	Coastal Division – North Shore Park	487,989	348,924	(139,065)	-	-	-	-	-	-	-	-	-	348,924	-	-	-	-	-	-	-	-	-	348,924	-	
09-10	County of Volusia, Coastal Division	Coastal Division – Rockefeller Beach Park	111,252	111,252	-	-	-	-	-	-	-	-	-	111,252	-	-	-	-	-	-	-	-	-	-	111,252	-	
09-09	County of Volusia, Coastal Division	Coastal Division – Wilbur-by-the-Sea Beach Park	435,950	435,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	435,950	-	-	-	-	435,950	-	
09-17	County of Volusia, Parks & Rec. Div.	East Central Reg. Rail Trail	439,260	439,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439,260	-	-	-	-	439,260	-	
09-16	County of Volusia, Parks & Rec. Div.	Spring to Spring Trail – 3B	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	112,765	487,235	-	-	-	-	-	600,000	-	
DCE/EH-09-01	Heritage Preservation Trust, Inc.	Lilian Place Acquisition	425,100	425,100	-	-	-	-	-	-	-	-	-	425,100	-	-	-	-	-	-	-	-	-	-	425,100	-	
09-20	Museum of Arts and Sciences, Inc.	Visible Storage Center	600,000	533,602	(66,398)	-	-	-	-	-	-	-	-	47,557	466,110	19,936	-	-	-	-	-	-	-	-	533,602	-	
09-21	Museum of Florida Arts, Inc.	Upgrade - DeLand	51,199	51,199	-	-	-	-	-	-	-	-	-	-	-	51,199	-	-	-	-	-	-	-	-	51,199	-	
09-07	Seabreeze United Church	Restoration Project	34,628	34,158	(470)	-	-	-	-	-	-	-	-	34,158	-	-	-	-	-	-	-	-	-	-	34,158	-	
09-19	Seville Village	Seville School Acquisition Project	47,250	46,345	(905)	-	-	-	-	-	-	-	35,100	11,245	-	-	-	-	-	-	-	-	-	-	46,345	-	
09-03	Shoestring Theater, Inc.	Theater Restoration & Upgrade	120,000	120,000	-	-	-	-	-	-	-	-	29,186	52,280	13,748	7,639	17,147	-	-	-	-	-	-	-	120,000	-	
09-01	Stetson University	Stover Theater Historic Restoration	388,522	-	(388,522)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-02	Trinity United Methodist Church	Seville Soccer Field & Neighborhood Park	12,500	12,500	-	-	-	-	-	-	-	-	11,039	1,461	-	-	-	-	-	-	-	-	-	-	12,500	-	
10-08	City of Daytona Beach	Mid-town Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	600,000	-	
10-06	City of DeBary	Rob Sullivan Community Park	250,000	205,814	(44,186)	-	-	-	-	-	-	-	-	-	-	205,814	-	-	-	-	-	-	-	-	205,814	-	
10-01	City of New Smyrna Beach	Cross Volusia Trail – Phases I & II	281,853	281,853	-	-	-	-	-	-	-	-	-	-	-	-	-	247,628	34,225	-	-	-	-	-	281,853	-	
DCE-10-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-	
10-04	County of Volusia, Parks & Rec. Div.	Dahlia Beach Park	92,751	-	(92,751)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-05	County of Volusia, Parks & Rec. Div.	Sun Splash Park	213,754	213,754	-	-	-	-	-	-	-	-	-	-	-	209,295	4,459	-	-	-	-	-	-	-	213,754	-	
10-09	Gateway Center for the Arts, Inc.	Gateway Center Enhancements	57,000	57,000	-	-	-	-	-	-	-	-	-	9,235	21,339	-	26,426	-	-	-	-	-	-	-	57,000	-	
10-07	Museum of Arts and Sciences, Inc.	West Wing Reconstruction	1,600,000	1,430,919	(169,081)	-	-	-	-	-	-	-	-	-	-	-	128,417	578,342	475,620	179,336	69,203	-	-	-	1,430,919	-	
10-03	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	451,710	148,290	-	-	-	-	-	-	-	-	600,000	-	
DCE/MT-11-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	-	
12-02	Atlantic Center for the Arts	Mark & Margery Pabst Visitor Center Enhancements	21,795	12,349	(9,446)	-	-	-	-	-	-	-	-	-	-	-	12,349	-	-	-	-	-	-	-	12,349	-	
12-06	City of DeBary	Rob Sullivan Community Park Improvements	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	-	80,000	-	
12-04	City of DeLand-Earl Brown Park	Project / Spec Martin Spec Martin Stadium Renovation	1,400,175	1,285,556	(114,619)	-	-	-	-	-	-	-	-	-	-	-	200,175	613,825	14,267	395,554	61,735	-	-	-	1,285,556	-	
12-03	City of New Smyrna Beach	Holland Park Acquisition	275,000	258,648	(16,352)	-	-	-	-	-	-	-	-	-	-	-	258,648	-	-	-	-	-	-	-	258,648	-	
12-07	City of Orange City	Mill Lake Park	391,875	391,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	391,875	-	-	-	-	-	391,875	-	
12-05	City of Ormond Beach	Skate Park Expansion	225,000	224,991	(9)	-	-	-	-	-	-	-	-	-	-	-	-	-	224,991	-	-	-	-	-	224,991	-	
12-01	City of Port Orange	All Children's Playground - Phase II	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	-	125,000	-	
DCE/MT-12-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	
DCE/EH-12-01	Heritage Preservation Trust, Inc.	Hotchkiss-Mather Historic Home Acquisition	500,000	485,509	(14,491)	-	-	-	-	-	-	-	-	-	-	477,881	7,628	-	-	-	-	-	-	-	485,509	-	
DCE/BP-12-01	City of Ormond Beach-Romano	Andy Romano Off Beach Parking Park	2,900,000	2,900,000	-	-	-	-	-	-	-	-	-	-	-	2,750,000	150,000	-	-	-	-	-	-	-	2,900,000	-	
DCE/WA12-01	County of Volusia Coastal Division	Kosmo's Property	1,156,150	1,156,150	0	-	-	-	-	-	-	-	-	-	-	1,144,285	11,865	-	-	-	-	-	-	-	1,156,150	-	
DCE/MT-13-01	County of Volusia Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000	-	
DCE/EH 13-01	County of																										

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July 23, 2021			Grant Award	Revised Grant	Diff in grant																			Total			
Project #	Grant Name	Project Name	Amount	Award Amount	award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total Spent on Project	Remaining on Project	
14-09	Volusia/Flagler YMCA, Inc.	Ormond Beach Community Aquatic Project	382,100	380,061	(2,039)	-	-	-	-	-	-	-	-	-	-	-	-	106	360,957	18,998	-	-	-	-	380,061	-	
14-10	Halifax Humane Society, Inc.	Public Dog Park and Recreational Rest Area	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000	110,000	-	-	-	400,000	-	
14-17	City of Orange City	Mill Lake Park Phase II	386,250	256,167	(130,083)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	256,167	-	-	256,167	-	
DCE/EH 14-18	City of Daytona Beach	Bandshell - Stabilization	350,000	337,604	(12,396)	-	-	-	-	-	-	-	-	-	-	-	-	-	337,604	-	-	-	-	-	337,604	-	
14-19	City of Daytona Beach	Peabody Auditorium Renovation	300,000	286,370	(13,630)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	286,370	-	-	-	286,370	-	
14-20	City of Ormond Beach	Central Park Environmental Learning Center	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	400,000	-	
14-21	Joseph Underhill House- Pioneer Settlement for the Arts	Pioneer Art Settlement	239,643	239,643	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	15,968	218,675	-	-	-	-	239,643	-	
DCE/14-22	County of Volusia - Parks & Port	1255 N. Ocean shore Blvd. Argosy Motel [9/18/14]	416,000	416,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	416,000	-	-	-	-	-	416,000	-	
DCE/MT-15-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000	-	
DCE	County of Volusia - Parks & Port	3621 S. Atlantic Avenue DAB Shores [10/2/14]	460,000	460,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460,000	-	-	-	-	-	460,000	-	
DCE/EH 15-02	Bethel A.M.E. Church - DeLand	Emergency Stabilization Grant [12/11/14]	345,491	345,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	246,154	74,337	-	-	-	345,491	-	
DCE	County of Volusia - Parks & Port	Hiles Boulevard [12/18/14]	123,333	123,355	22	-	-	-	-	-	-	-	-	-	-	-	-	-	123,355	-	-	-	-	-	123,355	-	
DCE	County of Volusia - Parks & Port	3167 S. Atlantic Avenue DAB Shores [01/22/15]	983,333	1,002,139	18,806	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002,139	-	-	-	-	-	1,002,139	-	
DCE	County of Volusia - Parks & Coastal	Cardinal Drive & A1A Ormond [4/16/15]	900,000	898,725	(1,275)	-	-	-	-	-	-	-	-	-	-	-	-	-	898,725	-	-	-	-	-	898,725	-	
15-03	Atlantic Center for the Arts	Venues Complex	120,502	79,088	(41,414)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	61,502	14,086	-	-	-	79,088	-	
15-04	County of Volusia - Coastal Division	Hiles Off-Beach Parking Lot Improvements	302,925	302,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,925	-	-	302,925	-	
15-05	County of Volusia - Coastal Division	Smyrna Dunes Park Renovation	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	-	
15-06	Daytona Playhouse	Daytona Playhouse Renaissance	400,000	399,959	(41)	-	-	-	-	-	-	-	-	-	-	-	-	-	399,959	-	-	-	-	-	399,959	-	
15-07	City of Deltona	Lakeshore Multi-Purpose Trail	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	100,000	-	
15-08	City of Oak Hill	Sunrise Park Acquisition	63,750	63,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,750	-	-	-	-	63,750	-	
15-09	City of Port Orange	Port Orange Train Depot Acquisition	78,125	73,225	(4,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,699	-	526	-	-	73,225	-	
15-10	City of Port Orange	Riverwalk Park Phase I Envelope & Thermal System Reno	400,000	399,500	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,500	-	-	-	399,500	-	
15-11	DeLand Museum of Art	Phase III	352,930	352,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243,532	109,398	-	-	-	352,930	-	
15-12	Museum of Arts and Sciences, Inc.	Guest Services Expansion Project	400,000	389,150	(10,850)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,050	232,622	122,479	-	-	389,150	-	
15-13	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center-Phase II	277,940	277,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,355	70,560	9,025	-	277,940	-	
DCE/MT-16-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	1,000,000	-	
16-Boardwalk	County of Volusia-Boardwalk	Boardwalk	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000	-	
16-02	County of Volusia - Coastal Division	Smyrna Dunes Phase II	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	-	
16-03	City of Daytona Beach	Clock Tower	115,510	95,489	(20,022)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,489	-	-	-	95,489	-	
16-04	City of Holly Hill	Sunrise Park	327,690	327,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	68,786	258,854	-	327,690	-	
16-05	City of New Smyrna Beach	First Baptist Church Acquisition	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	300,000	100,000	
16-06	City of New Smyrna Beach	Live Oak Cultural Center	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	-	
16-07	County of Volusia - Parks Division	Lemon Bluff	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-
16-08	County of Volusia - Parks Division	Shell Harbor Public Access Enhancements/Stetson Aquatic Center	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	-	
16-09	Stetson University	Ormond Beach YMCA Community Aquatic and Park Project	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	400,000	-	
16-10	Volusia/Flagler YMCA		400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384,729	15,271	-	400,000	-	
DCE/MT-17-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000	-	
17-Boardwalk	County of Volusia-Boardwalk	Boardwalk	1,881,823	1,881,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,881,823	-	
17-02	City of DeBary	Rob Sullivan Park Phase IV	315,000	299,202	(15,798)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							

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Project #	Grant Name	Project Name	Grant Award	Revised Grant	Diff in grant	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total Spent on	Total
			Amount	Award Amount	award & revised																				Project	Remaining on Project
19-03	City of Deltona	Fort Smith Nature Park	50,850	46,479	(4,371)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,240	46,240	239
19-02	City of Deltona	Brewster Nature Park	92,000	63,741	(28,259)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,502	63,502	239
		Women's Club of NSB																								
19-07	City of NSB	Restoration/Stabilization	267,500	267,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,500
19-12	Volusia/Flagler YMCA	Aquatic and Park Project	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
		The Old Fort Wall																								
19-06	City of NSB	Restoration/Stabilization	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
DCE/MT-19- County of Volusia-Master																										
01	Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	-
20-01	City of Deltona	Festival Hoops Dream Court	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
20-02	City of Deltona	Blue Heron / Fort Smith Park	220,000	220,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000
20-03	City of Deltona	Rookery Park	175,000	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000
20-04	City of Deltona	Wes Criles Park	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
20-05	City of Holly Hill	Pictona at Hollyland Park	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,269	267,269	132,731
20-06	City of New Smyrna Beach	Sports Complex Turf	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
20-07	City of Ormond Beach	MacDonald House	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
20-08	City of Ormond Beach	Nova Tennis Complex Lighting	137,500	137,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137,500
20-09	City of Port Orange	Airport Road Park Playground	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
20-10	City of Port Orange	REC Center Phase II	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
Heritage Preservation																										
20-11	Trust, Inc.	Hotchkiss House	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ormond Memorial Art Museum																										
20-12	Museum	Expansion	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000
SE Volusia Historical Society																										
20-13	Society	NSB Museum of History	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Renovation																										
DCE/MT-20- County of Volusia-Master																										
01	Trails	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	-
Grant Awards Total			99,759,008	91,981,778	(7,777,230)	-	462,563	2,684,362	1,939,505	4,947,780	5,357,078	6,561,654	8,744,487	4,488,723	3,922,371	7,635,443	5,436,873	2,583,138	7,363,489	7,376,012	4,128,974	5,622,816	2,798,370	3,303,292	85,356,930	6,624,848
Other Expenditures																										
TIFF						51,775	94,707	126,045	153,722	242,680	378,405	354,112	399,673	265,656	187,245	153,470	145,883	149,983	162,570	135,382	155,299	179,755	189,233	205,701	3,731,297	
Misc. Expenditures						-	100	106									1,269								1,475	
Other Expenditures Total						51,775	94,807	126,151	153,722	242,680	378,405	354,112	399,673	265,656	187,245	153,470	147,153	149,983	162,570	135,382	155,299	179,755	189,233	205,701	3,732,773	
Total Fund Expenditures						51,775	557,370	2,810,514	2,093,227	5,190,460	5,735,483	6,915,766	9,144,160	4,754,379	4,109,616	7,788,913	5,584,026	2,733,121	7,526,059	7,511,394	4,284,273	5,802,571	2,987,603	3,508,993	89,089,702	

Appendix 2 – ECHO Graphs









