



Internal Audit Report

2022-03 – ENVIRONMENTAL, CULTURAL, HISTORICAL, AND
OUTDOOR (ECHO) PROGRAM, FY 2021

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August 12, 2022

volusia.org/government/internal-auditor

Table of Contents

Audit Letter	1
Background	2
Scope and Methodologies	4
Evaluation	5
Findings, Concerns, and Recommendations	5
Follow-Up on Prior Audit Recommendations	5
Appendix 1: Financial Summary of ECHO FY 2022 – FY 2021	6
Appendix 2: ECHO Graphs.....	11



Internal Auditor

August 12, 2022

Honorable Members of the County Council and County Manager

I am pleased to present audit report 2022-03 over the Environmental, Cultural, Historical, and Outdoor (ECHO) program for fiscal year 2021 (FY 2021). The objective of this audit was to provide information to Council and the County Manager an evaluation of the ECHO program during FY 2021. 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 a reasonable basis for my findings and conclusions. The audit was performed in the months of July and August 2022. Svetlana Ries, staff auditor, assisted with the audit work.

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. All audit reports are available on the County's website at: volusia.org/government/internal-auditor

A handwritten signature in black ink, appearing to read "Jonathan Edwards", is written in a cursive style.

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.

This audit is the final year of the first twenty years of the ECHO program. The first eighteen years of the ECHO program were included in audit 2020-01 with the nineteenth year included in audit report 2021-03. In FY 2021, Council did not levy an ad valorem tax for the ECHO 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. During years 2021 and 2022, the Committee and Council made changes to the ECHO program but those did not take effect during FY 2021. 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 6, 2022, County Council approved the 2022 Audit Plan, which included an audit of 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 2021 (October 1, 2020 through September 30, 2021).

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. Audit report 2021-03, issued on July 23, 2021, included the ECHO program from October 1, 2019, through September 30, 2020. This report concludes the twentieth year of the ECHO program.

A total of \$3,197,406 was expended on 18 projects during FY 21. 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	13	\$ 1,936,737	4	\$ 984,412	31%	51%
Non-profits *	3	295,355	1	303,586	33%	103%
County projects	2	965,314	2	965,314	100%	100%
Total	18	\$ 3,197,406	7	\$ 2,253,312	39%	70%

** One non-profit project, which had expenditures in a previous fiscal year, was canceled with the non-profit organization returning 100% of the monies contributed by ECHO. This explains the total expenditures were tested higher than the total expenditures spent for FY 2021.*

Evaluation

Based on the results of the audit, internal controls are operating as intended. There were no findings or concerns. The previous audit, 2021-03 also did not contain any recommendations.

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

None.

Appendix 1 – Financial Summary of ECHO FY 2002 – FY 2021

		Grant Award	Revised Grant	Diff in grant																					Total Spent on	Remaining		
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	FY 2021	Project	on Project	
Revenues																												
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	\$ 20,170			
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	(14,098)			
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	\$ 6,072			
Expenditures																												
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	2,983,062			
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	\$ 2,983,062			
Transfers In/Out																												
Transfer In						-	-	-	-	186,139	-	-	-	-	-	-	-	-	-	-	-	3,381,356	-	3,205	35			
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)	(737,300)			
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	\$ 22,529,148			
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	\$ 18,814,893			
Grant Awards Plus Transfers Out to County Funds																												
02-08	County of Volusia	Frank Rendon Park	289,500	289,500	-	-	-	289,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	289,500	-	
		Lighthouse Third Order Lens																										
02-09	Town of Ponce Inlet	Restoration	39,500	39,500	-	-	2,400	37,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,500	-	
02-12	County of Volusia	Lake Monroe Park	492,800	492,800	-	-	-	492,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	492,800	-	
02-14	Sands Theater Center, Inc.	Athens Theater	500,000	491,755	(8,245)	-	169,051	288,571	34,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,755	-	
	Atlantic Center for the Arts, Inc.	Atlantic Center for the Arts Visitors Center	204,578	204,578	-	-	-	-	-	173,644	-	30,934	-	-	-	-	-	-	-	-	-	-	-	-	-	204,578	-	
02-15	Museum of Arts & Sciences, Inc.	Learning Center Tuscaawilla Preserve	500,000	500,000	-	-	198,672	301,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
02-17	African American Museum of Art, Inc.	Cultural Center & Amphitheater	100,000	100,000	-	-	85,946	14,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	
02-24	Pioneer Settlement for the Creative Arts	Restoration High School	151,709	151,709	-	-	6,495	93,166	32,882	19,167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151,709	-	
03-10	The Little Theatre of New Smyrna Beach	Little Theatre of New Smyrna Beach expansion	467,000	467,000	-	-	-	-	275,357	191,643	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467,000	-	
03-01	City of New Smyrna Beach	Indian River Lagoon Park	290,000	290,000	-	-	-	-	-	86,068	203,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000	-	
03-02	City of Daytona Beach	Jackie Robinson Ballpark & Museum	500,000	500,000	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
		News Journal Center for the Performing Arts - Lively Arts Center (1 of 4)	600,000	600,000	-	-	-	-	245,027	354,973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	
03-06	Daytona State College																											
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	-	
03-09	City of Daytona Beach	Main Street Park Land Acquisition	500,000	500,000	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
	County of Volusia, Leisure Services																											
03-11	Services	Green Springs Park	370,193	370,193	-	-	-	-	-	-	-	-	370,193	-	-	-	-	-	-	-	-	-	-	-	-	370,193	-	
03-13	County of Volusia	DeBary Hall Historic Site	235,000	235,000	-	-	-	-	-	162,000	-	73,000	-	-	-	-	-	-	-	-	-	-	-	-	-	235,000	-	
		News Journal Center (Award 2 of 4)	600,000	600,000	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	
04-01	Sands Theater Center, Inc.	Athens Theatre, restoration	242,000	241,982	(18)	-	-	-	-	58,772	183,228	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-	241,982	-	
04-02	City of Holly Hill	Holly Land Park	150,189	150,189	-	-	-	-	-	-	150,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,189	-	
	Museum of Arts & Sciences	Restoration of Gamble Place Structures	72,200	72,200	-	-	-	-	-	-	72,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72,200	-	
04-06	County of Volusia	Lake Beresford Loop	376,750	376,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	376,750	-	
04-07	County of Volusia	DeBary Hall Historic Site	500,000	500,000	-	-	-	-	-	171,458	-	328,542	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
04-08	County of Volusia	Tuscaawilla Skate Board Park	150,000	-	(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04-10	City of Daytona Beach	Keysville Dog Park Project	204,000	204,000	-	-	-	-	-	130,011	13,209	60,780	-	-	-	-	-	-	-	-	-	-	-	-	-	204,000	-	
04-12	City of Deltona	Tom Hoffman Park Project	140,500	140,500	-	-	-	-	-	14,280	2,670	39,211	84,339	-	-	-	-	-										

		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	FY 2021	Project	Remaining on Project	
06-07	City of Ormond Beach	Central Park Boardwalk Southeast Museum of Photography	300,000	77,842	(222,158)	-	-	-	-	-	69,313	8,225	303	-	-	-	-	-	-	-	-	-	-	-	-	77,842	-	
06-08	Daytona State College County of Volusia, Leisure Services	Colby Alderman Park	500,000	500,000	-	-	-	-	-	-	125,538	374,462	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
06-09	County of Volusia, Leisure Services	Marine Science Center	213,861	-	(213,861)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
06-12	County of Volusia, Leisure Services		111,807	111,807	-	-	-	-	-	-	49,044	62,763	-	-	-	-	-	-	-	-	-	-	-	-	-	111,807	-	
06-13	Sands Theater Center, Inc. Gateway Center for the Arts/formerly	Athens Theater Renovation Project	266,245	266,245	-	-	-	-	-	-	205,722	60,523	-	-	-	-	-	-	-	-	-	-	-	-	-	266,245	-	
06-14	DeBary Art League, Inc. County of Volusia, Facilities	Gateway Center for the Arts	500,000	500,000	-	-	-	-	-	-	-	326,211	173,789	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
06-15	Museum of Arts and Sciences, Inc.	VC Historic Courthouse Park Plaza	500,000	-	(500,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
06-16	City of South Daytona Pioneer Settlement for the Creative Arts	Children’s Museum Addition	500,000	500,000	-	-	-	-	-	-	148,000	293,173	58,827	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
06-17	City of South Daytona Pioneer Settlement for the Creative Arts	James Park Improvements	200,000	180,338	(19,662)	-	-	-	-	-	-	163,915	16,423	-	-	-	-	-	-	-	-	-	-	-	-	180,338	-	
06-18	Cultural Arts Center, Inc.	Historic Underhill House Facility Redesign	94,000	94,000	-	-	-	-	-	-	94,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,000	-	
06-19	DCE/MT-	County of Volusia Library Services	100,000	100,000	-	-	-	-	-	-	43,610	56,390	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	
07-01	County of Volusia, Library Services	Master Trails Program Environmental Learning Center – Lyonia Preserve SE Museum of Photography - Mori Hosseini Center	1,000,000	1,000,000	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	
07-02	Daytona State College	Coraci Athletic Fields - Phase I Rinker Environmental Learning Center	600,000	600,000	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	
07-03	City of Port Orange		500,000	500,000	-	-	-	-	-	-	-	-	400,660	99,340	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
07-04	Stetson University		325,000	325,000	-	-	-	-	-	-	-	-	-	325,000	-	-	-	-	-	-	-	-	-	-	-	325,000	-	
07-05	Sands Theater Center, Inc. Ormond Beach Historical Trust	Athens Theater Renovation Project Three Chimneys Archaeological Ruins Stabilization	491,755	491,755	-	-	-	-	-	-	116,596	264,500	110,660	-	-	-	-	-	-	-	-	-	-	-	-	491,755	-	
07-06	County of Volusia, Leisure Services	Colby Alderman Park	26,500	26,500	-	-	-	-	-	-	-	26,500	-	-	-	-	-	-	-	-	-	-	-	-	-	26,500	-	
07-07	County of Volusia, Leisure Services	Beck Ranch	243,568	222,139	(21,429)	-	-	-	-	-	-	-	-	222,139	-	-	-	-	-	-	-	-	-	-	-	222,139	-	
07-08	City of Ormond Beach	Rockefeller Gardens & Casements South Daytona Sensory Garden	442,188	442,188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	442,188	-	-	-	-	-	-	442,188	-	
07-09	City of Ormond Beach	Park	500,000	500,000	-	-	-	-	-	-	-	-	145,675	191,338	162,987	-	-	-	-	-	-	-	-	-	-	500,000	-	
07-10	City of South Daytona Historic DeLand, Inc.	Dutton House Restoration	200,000	200,000	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	
07-11	City of Lake Helen	Hopkins Hall Restoration	478,900	-	(478,900)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
07-12	City of Lake Helen		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	-	
07-14	City of Daytona Beach Gateway Center for the Arts/formerly	Bethune Point Park Skate Facility	400,000	400,000	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-	-	400,000	-	
07-15	DeBary Art League, Inc.	Gateway Center for the Arts Rockefeller Dr Off-Beach Pkg - Ormond Beach	500,000	500,000	-	-	-	-	-	-	-	416,293	83,707	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	
DCE/BP-07-01	County of Volusia	Orlando Ave. Off-Beach Pkg - Wilbur-by-the-Sea	727,242	727,242	-	-	-	-	-	-	727,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	727,242	-	
DCE/BP-07-02	County of Volusia		158,134	158,134	-	-	-	-	-	-	158,134	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158,134	-	
DCE/MT-07-03	County of Volusia	Master Trails Program Southeast Museum of Photography (2 of 2)	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	
07-02	Daytona State College	Meyer-Davis House & Hasty Cottage Renovation	208,048	208,048	-	-	-	-	-	-	-	208,048	-	-	-	-	-	-	-	-	-	-	-	-	-	208,048	-	
08-01	Town of Ponce Inlet	Village Improvement Assoc. Building Renovation	223,195	223,195	-	-	-	-	-	-	-	-	12,749	-	210,446	-	-	-	-	-	-	-	-	-	-	223,195	-	
08-02	City of Oak Hill	ECHO Plaza at Daytona State College	149,240	149,240	-	-	-	-	-	-	-	-	149,240	-	-	-	-	-	-	-	-	-	-	-	-	149,240	-	
08-03	Daytona State College	Robert M. Conrad Edu. & Research Ctr. Expansion	167,982	167,982	-	-	-	-	-	-	-	-	147,723	20,259	-	-	-	-	-	-	-	-	-	-	-	167,982	-	
08-04	City of DeLand	Fish Building Adaptive Re-use/Museum	60,000	60,000	-	-	-	-	-	-	-	-	37,084	-	22,916	-	-	-	-	-	-	-	-	-	-	60,000	-	
08-05	City of DeLand	All Children’s Park	218,700	215,932	(2,768)	-	-	-	-	-	-	-	73,958	-	-	-	141,974	-	-	-	-	-	-	-	-	215,932	-	
08-06	City of Port Orange	Playgnd./Dawnview Sq. Dog Park	175,000	175,000	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-	-	-	-	-	-	-	-	175,000	-	
08-07	County of Volusia	East Central Reg. Rail Trail	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	600,000	-	
08-08	Stetson University Museum of Arts and Sciences, Inc.	Homer & Dolly Hand Art Center	600,000	600,000	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	
08-09	County of Volusia	Children’s Museum	543,000	543,000	-	-	-	-	-	-	-	188,534	354,466	-	-	-	-	-	-	-	-	-	-	-	-	543,000	-	
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. Commemorative Air Force, Inc.	DeLand Splash Park	71,000	71,000	-	-	-	-	-	-	-	-	-	32,578	38,422	-	-	-	-	-	-	-	-	-	-	71,000	-	
08-12	Town of Ponce Inlet	Aircraft Museum Hanger Expansion	175,000	-	(175,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
08-13	County of Volusia, Leisure Services	Ponce Preserve Recreation Facilities, Phase II	400,000	289,262	(110,738)	-	-	-	-	-	-	-	-	-	-	289,262	-	-	-	-	-	-	-	-	-	289,262	-	
08-14	Cultural Arts Center, Inc. Gateway Center for the Arts, Inc.	Cultural Arts Center Land Acquisition	207,500	207,500	-	-	-	-	-	-	-	-	207,500	-	-	-	-	-	-	-	-	-	-	-	-	207,500	-	
08-15	County of Volusia, Leisure Services	Gateway Center for the Arts	345,854	345,854	-	-	-	-	-	-	-	111,229	234,625	-	-	-	-	-	-	-	-	-	-	-	-	345,854	-	
08-16	Enterprise Preservation Society, Inc.	Spring to Spring Trail - Segment 7A Enterprise Heritage Museum Schoolhouse	600,000	552,066	(47,934)	-	-	-	-	-	-	-	-	552,066	-	-	-	-	-	-	-	-	-	-	-	552,066	-	
08-17	County of Volusia	Ocean Ctr. - Cultural Center - Exceptional M/1 yr	140,000	140,000	-	-	-	-	-	-	-	-	90,000	22,000	10,000	11,000	7,000	-	-	-	-	-	-	-	-	140,000	-	
08-18	City of Orange City	Side Lot Parking Development	3,000,000	3,000,000	-	-	-	-	-	-	-	-	3,000,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000,000	-	
08-19	Beach, Inc. Museum of Florida Arts, Inc.	Children’s Art Annex Valentine Park Facilities	41,900	39,609	(2,291)	-	-	-	-	-	-	35,605	4,004	-	-	-	-	-	-	-	-	-	-	-	-	39,609	-	
08-20	City of Port Orange	Construction Renovation	160,460	160,460	-	-	-	-	-	-	-	100,000	-	47,712	12,748	-	-	-	-	-	-	-	-	-	-	160,460	-	
08-21	DCE/MT-		80,000	79,891	(109)	-	-	-	-	-	-	33,970	41,616	4,305	-	-	-	-	-	-	-	-	-	-	-	79,891	-	
08-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	
09-01	Stetson University Trinity United Methodist Church	Stover Theater Historic Restoration	388,522	-	(388,522)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
09-02	Shoestring Theater, Inc.	Seville Soccer Field & Neighborhood Park	12,500	12,500	-	-	-	-	-	-	-	-	11,039	1,461	-	-	-	-	-	-	-	-	-	-	-	12,500	-	
09-03	City of Port Orange	Theater Restoration & Upgrade	120,000	120,000	-	-	-	-	-	-	-	-	29,186	52,280	13,748	7,639	17,147	-	-	-	-	-	-	-	-	120,000	-	
09-04		Coraci Athletic Fields – Phase II	250,000	250,000	-	-	-	-	-	-	-	-	-	-	209,993	40,007	-	-	-	-	-	-	-	-	-	250,000	-	

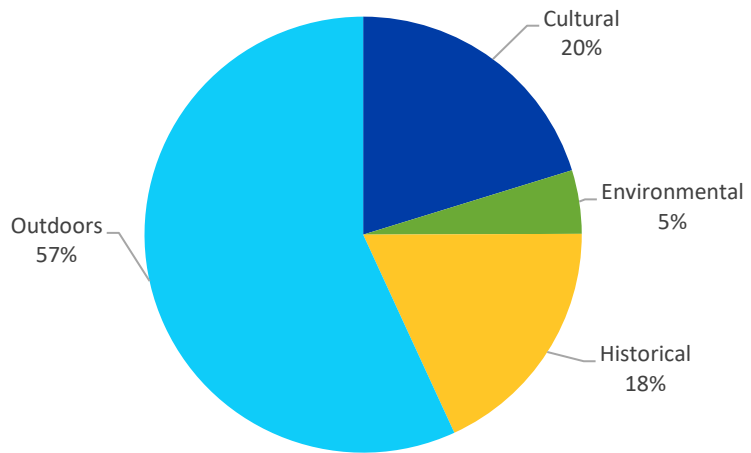
		Grant Award	Revised Grant	Diff in grant																					Total Spent on	Total	
Project #	Grant Name	Project Name	Amount	Award Amount	award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Project	on Project
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	-
09-07	Seabreeze United Church	Restoration Project	34,628	34,158	(470)	-	-	-	-	-	-	-	-	-	34,158	-	-	-	-	-	-	-	-	-	-	34,158	-
09-08	County of Volusia, Coastal Division	Coastal Division – North Shore Park	487,989	348,924	(139,065)	-	-	-	-	-	-	-	-	-	-	348,924	-	-	-	-	-	-	-	-	-	348,924	-
09-09	County of Volusia, Coastal Division	Coastal Division – Wilbur-by-the-Sea Beach Park	435,950	435,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	435,950	-	-	-	-	-	435,950	-
09-10	County of Volusia, Coastal Division	Coastal Division – Rockefeller Beach Park	111,252	111,252	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,252	-
09-11	City of Daytona Beach Shores	McElroy Park Renovation	75,850	75,850	-	-	-	-	-	-	-	-	-	-	75,850	-	-	-	-	-	-	-	-	-	-	75,850	-
09-12	Bethune-Cookman University	Bethune Foundation Restoration / Renovation	259,600	259,600	-	-	-	-	-	-	-	-	-	-	-	-	-	259,600	-	-	-	-	-	-	-	259,600	-
09-13	City of Daytona Beach	Municipal Stadium Turf Project	450,000	450,000	-	-	-	-	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-	-	-	-	450,000	-
09-14	City of Daytona Beach	Mid-town Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	600,000	-
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	-
09-16	County of Volusia, Parks & Rec. Div.	Spring to Spring Trail – 3B	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,765	487,235	-	-	-	-	-	600,000	-
09-17	County of Volusia, Parks & Rec. Div.	East Central Reg. Rail Trail	439,260	439,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439,260	-	-	-	-	-	439,260	-
09-18	City of Daytona Beach Seville Village	Yvonne Scarlett-Golden Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	-	600,000	-
09-19	Improvement Assoc. Museum of Arts and Sciences, Inc.	Seville School Acquisition Project	47,250	46,345	(905)	-	-	-	-	-	-	-	-	35,100	11,245	-	-	-	-	-	-	-	-	-	-	46,345	-
09-20	Museum of Florida Arts, Inc.	Visible Storage Center	600,000	533,602	(66,398)	-	-	-	-	-	-	-	-	-	47,557	466,110	19,936	-	-	-	-	-	-	-	-	533,602	-
09-21	DCE/EH-09-01	Upgrade - DeLand	51,199	51,199	-	-	-	-	-	-	-	-	-	-	-	-	51,199	-	-	-	-	-	-	-	-	51,199	-
DCE/MT-09-01	Heritage Preservation Trust, Inc.	Lilian Place Acquisition	425,100	425,100	-	-	-	-	-	-	-	-	-	-	425,100	-	-	-	-	-	-	-	-	-	-	425,100	-
10-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
10-01	City of New Smyrna Beach	Cross Volusia Trail – Phases I & II	281,853	281,853	-	-	-	-	-	-	-	-	-	-	-	-	-	247,628	34,225	-	-	-	-	-	-	281,853	-
10-03	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	451,710	148,290	-	-	-	-	-	-	-	-	600,000	-
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	-
10-06	City of DeBary	Rob Sullivan Community Park	250,000	205,814	(44,186)	-	-	-	-	-	-	-	-	-	-	-	205,814	-	-	-	-	-	-	-	-	205,814	-
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	-
10-08	City of Daytona Beach	Mid-town Cultural & Education Center	600,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	-	600,000	-
10-09	Gateway Center for the Arts, Inc.	Gateway Center Enhancements	57,000	57,000	-	-	-	-	-	-	-	-	-	-	9,235	21,339	-	26,426	-	-	-	-	-	-	-	57,000	-
DCE-10-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000	-
DCE/MT-11-01	County of Volusia	Master Trails Program	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000	-
12-01	City of Port Orange	All Children's Playground - Phase II	125,000	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	-	125,000	-
12-02	Atlantic Center for the Arts	Mark & Margery Pabst Visitor Center Enhancements	21,795	12,349	(9,446)	-	-	-	-	-	-	-	-	-	-	-	-	12,349	-	-	-	-	-	-	-	12,349	-
12-03	City of New Smyrna Beach	Holland Park Acquisition	275,000	258,648	(16,352)	-	-	-	-	-	-	-	-	-	-	-	-	258,648	-	-	-	-	-	-	-	258,648	-
12-04	City of DeLand-Earl Brown Park	Earl Brown Park Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-04	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	-
12-05	City of Ormond Beach	Skate Park Expansion	225,000	224,991	(9)	-	-	-	-	-	-	-	-	-	-	-	-	-	224,991	-	-	-	-	-	-	224,991	-
12-06	City of DeBary	Rob Sullivan Community Park				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-06	Improvements		80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-
12-07	City of Orange City	Mill Lake Park	391,875	391,875	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	391,875	-
DCE/BP-12-0																											

																									Total		
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	FY 2021	Total Spent on Project	Remaining on Project
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 & Trails	1255 N. Ocean shore Blvd. Argosy Motel [9/18/14]	416,000	416,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	416,000	-	-	-	-	-	-	416,000	-
DCE/EH 14-18	City of Daytona Beach [DCE 2-20-14]	Bandshell - Stabilization	350,000	337,604	(12,396)	-	-	-	-	-	-	-	-	-	-	-	-	-	337,604	-	-	-	-	-	-	337,604	-
DCE/MT-14-01	County of Volusia-Master Trails	Master Trails Program Expansion & Reno of Cultural Venues Complex	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000	-
15-03	Atlantic Center for the Arts County of Volusia - Coastal Division	Hiles Off-Beach Parking Lot Improvements	120,502	79,088	(41,414)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	61,502	14,086	-	-	-	-	79,088	-
15-04	County of Volusia - Coastal Division	Smyrna Dunes Park Renovation	302,925	302,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,925	-	-	-	302,925	-
15-05	Daytona Playhouse	Daytona Playhouse Renaissance	400,000	399,959	(41)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000	-
15-06	City of Deltona	Lakeshore Multi-Purpose Trail	400,000	399,959	(41)	-	-	-	-	-	-	-	-	-	-	-	-	-	399,959	-	-	-	-	-	-	399,959	-
15-07	City of Deltona	Sunrise Park Acquisition	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	100,000	-
15-08	City of Oak Hill	Port Orange Train Depot	63,750	63,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,750	-	-	-	-	-	63,750	-
15-09	City of Port Orange	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 Phase III	400,000	399,500	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,500	-	-	-	-	399,500	-
15-11	DeLand Museum of Art Museum of Arts and Sciences, Inc.	Guest Services Expansion Project	352,930	352,930	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243,532	109,398	-	-	-	-	352,930	-
15-12	Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center-Phase II	400,000	389,150	(10,850)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,050	232,622	122,479	-	-	-	389,150	-
15-13	County of Volusia - Parks & Trails	3621 S. Atlantic Avenue DAB Shores [10/2/14]	277,940	277,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	198,355	70,560	9,025	-	-	277,940	-
DCE	County of Volusia - Parks & Trails	Hiles Boulevard [12/18/14]	460,000	460,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	460,000	-	-	-	-	-	-	460,000	-
DCE	County of Volusia - Parks & Trails	3167 S. Atlantic Avenue DAB Shores [01/22/15]	123,333	123,355	22	-	-	-	-	-	-	-	-	-	-	-	-	-	123,355	-	-	-	-	-	-	123,355	-
DCE	County of Volusia - Parks & Coastal	Cardinal Drive & A1A Ormond [4/16/15]	983,333	1,002,139	18,806	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002,139	-	-	-	-	-	-	1,002,139	-
DCE	Bethel A.M.E. Church - DeLand	Emergency Stabilization Grant [12/11/14]	900,000	898,725	(1,275)	-	-	-	-	-	-	-	-	-	-	-	-	-	898,725	-	-	-	-	-	-	898,725	-
DCE/EH 15-02	County of Volusia-Master Trails	Master Trails Program	345,491	345,491	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	246,154	74,337	-	-	-	-	345,491	-
DCE/MT-15-01	County of Volusia - Coastal Division	Smyrna Dunes Phase II	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000	-
16-02	City of Daytona Beach	Clock Tower	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	400,000	-
16-03	City of Daytona Beach	Sunrise Park	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	-	-	-	-	100,000	400,000	-	-
16-06	City of New Smyrna Beach County of Volusia - Parks Division	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	226,961	226,961	173,039	
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	Boardwalk	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	384,729	15,271	-	-	-	400,000	-
16-Boardwalk	County of Volusia-Master Trails	Master Trails Program	1,500,000	1,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	-
DCE/MT-16-01	City of DeBarry	Rob Sullivan Park Phase IV	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000	-
17-02	City of Edgewater	Whistle Stop Park Improvements	315,000	299,202	(15,798)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,202	-	-	-	-	299,202	-
17-04	Florida Hospital	Community Garden	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,636	132,364	-	-	-	400,000	-
17-05	City of New Smyrna Beach	New Smyrna Beach City Annex	242,721	-	(242,721)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,747	65,747	(59,173)	-	400,000	(6,574)
17-08	City Of New Smyrna Beach	Restoration	220,000	220,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000	-	-	220,000	-
17-09	City of Oak Hill	Mary Dewees Playground Equipment	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,575	399,575	425	
17-10	County of Volusia-Boardwalk	Boardwalk	37,125	33,586	(3,539)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	1,150	32,272	-	-	-	33,586	(0)
DCE 16-11	City of Edgewater	Edgewater Trail	1,881,823	1,881,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,881,823	-	-	-	-	-	1,881,823	-
DCE/MT-17-01	County of Volusia-Master Trails	Master Trails Program	114,797	93,697	(21,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,697	-	-	-	-	93,697	-
18-Boardwalk	City of DeBarry	Gateway Park	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	1,000,000	-
18-01	City of Deland	Sperling Sports Complex	2,386,111	-	(2,386,111)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-02	City of Deltona	The Center at Deltona	140,750	140,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,750	-	-	-	-	140,750	-
18-03	City of Deltona	Thornby H.E.R.E.	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-
18-04	City of Deltona	Alonzo "Babe" James Splash Pad	202,400	120,804	(81,596)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,804	0
18-05	City of Deltona	Colin's Dream Project	168,283	168,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,264	-	-	-	-	108,264	60,019
18-06	City of NSB	Sports Complex Field Lighting	215,000	215,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,650	1,350
18-07	City of Orange City	Pollard Park	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-
18-09	Town of Ponce Inlet	Deland Playground	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-
18-10	YMCA - Deland	Ormond Beach Playground & Splash Park	394,048	394,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	394,048	-
18-11	County of Volusia	Marine Discovery Trail Head	77,750	77,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,750	-
DCE	County of Volusia-Master Trails	Master Trails Program	237,900	237,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237,900	-
DCE/MT-18-01	City of DeBarry	Gateway Park	1,100,000	1,100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,000	-
18-02	City of Deland	Sperling Sports Complex	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-
18-03	City of Deltona	The Center at Deltona	92,000	63,741	(28,259)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,741	0
18-04	City of Deltona	Fort Smith Nature Park	50,850	46,479	(4,371)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,479	1
19-04	City of Deltona	Rookery Nature Park/Snook Park	75,150	-	(75,150)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19-05	Marine Discovery Center	Marine Discovery Center Phase III	273,102	273,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	273,102
19-06	City of NSB	Restoration/Stabilization	80,000	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
19-07	City of NSB	Women's Club of NSB	267,500	267,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267,500
19-08	City of Oak Hill	Restoration/Stabilization	187,729	187,729	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187,729
19-09	City of Ormond Beach	Sunrise Park Phase II	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-
19-10	Town of Ponce Inlet	Champion Softball Field	175,000	175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	-
19-11	City of Port Orange																										

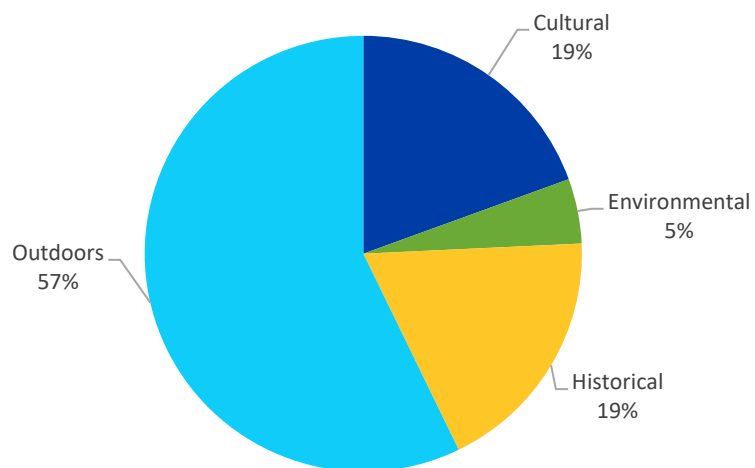
			Grant Award	Revised Grant	Diff in grant																			Total Spent on	Total		
Project #	Grant Name	Project Name	Amount	Award Amount	award & revised	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Project	on Project
DCE/MT-19-01	County of Volusia-Master 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	132,731	400,000	-
20-06	City of New Smyrna Beach	Sports Complex Turf	400,000	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	135,000	135,000	2,500
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
20-11	Heritage Preservation Trust, Inc.	Hotchkiss House	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20-12	Ormond Memorial Art Museum	Ormond Memorial Art Museum Expansion	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303,586	303,586	96,414
20-13	SE Volusia Historical Society	NSB Museum of History Renovation	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,942	50,942	49,058
DCE/MT-20-01	County of Volusia-Master Trails	Master Trails Program	1,000,000	1,510,339	510,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	510,339	1,510,339	-
21-01	Historic Acquisition - Sale of Land	Plantation Oaks	738,353	738,353	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	738,353	738,353	-
Grant Awards Total			100,497,361	92,906,153	(7,591,208)	-	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	3,707,745	89,064,675	3,841,478
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	(252)	3,731,045	
Misc. Expenditures						-	100	106	-	-	-	-	-	-	-	-	1,269	-	-	-	-	-	-	-	274	1,749	
Pesonnel Services						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,596	12,596
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	12,618	3,745,391	
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	\$ 3,720,363	\$ 92,810,066	

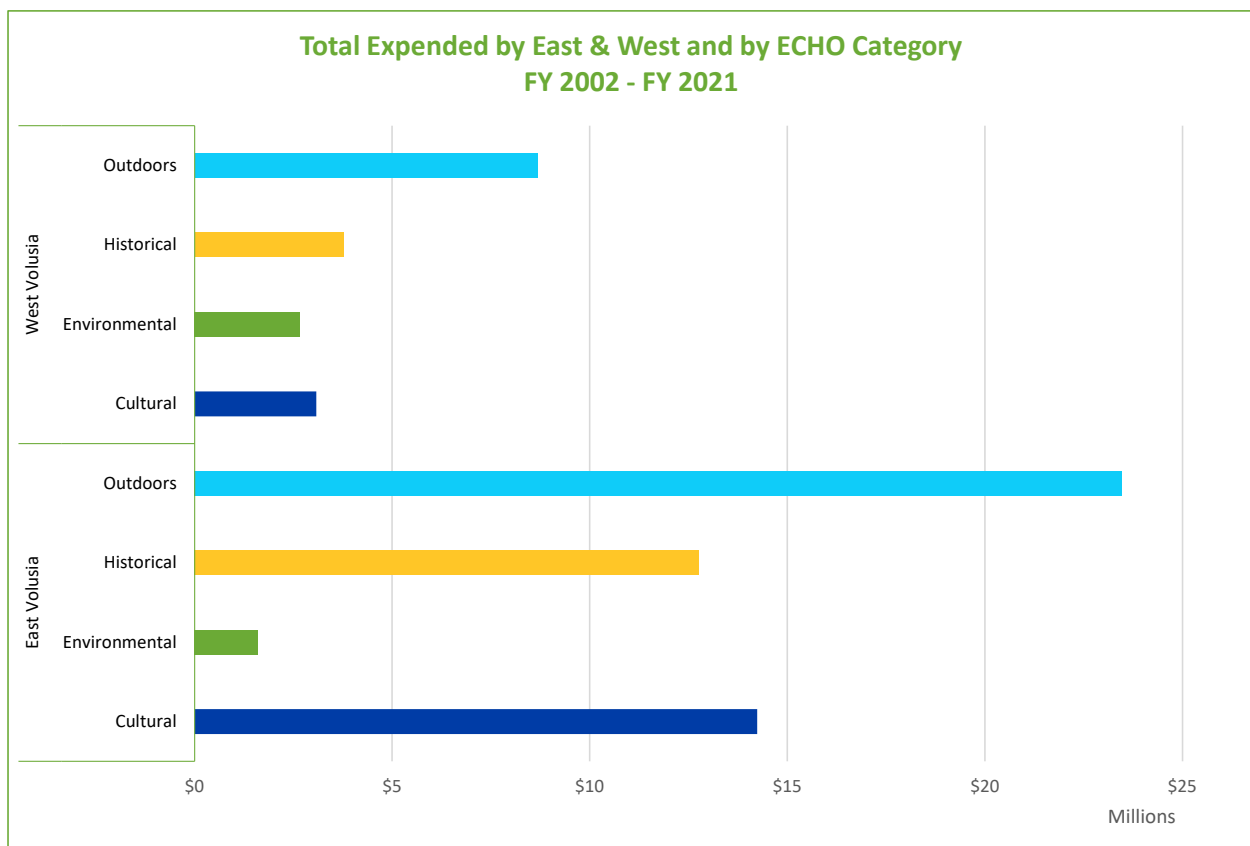
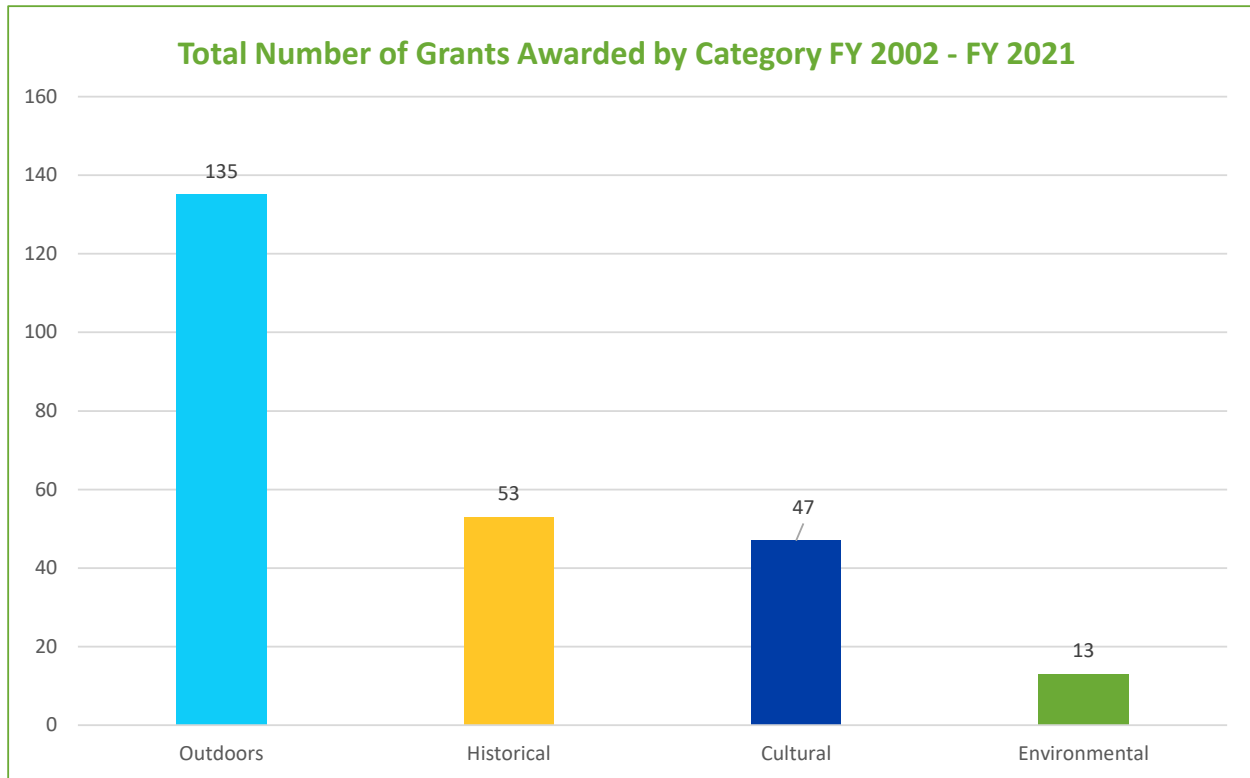
Appendix 2 – ECHO Graphs

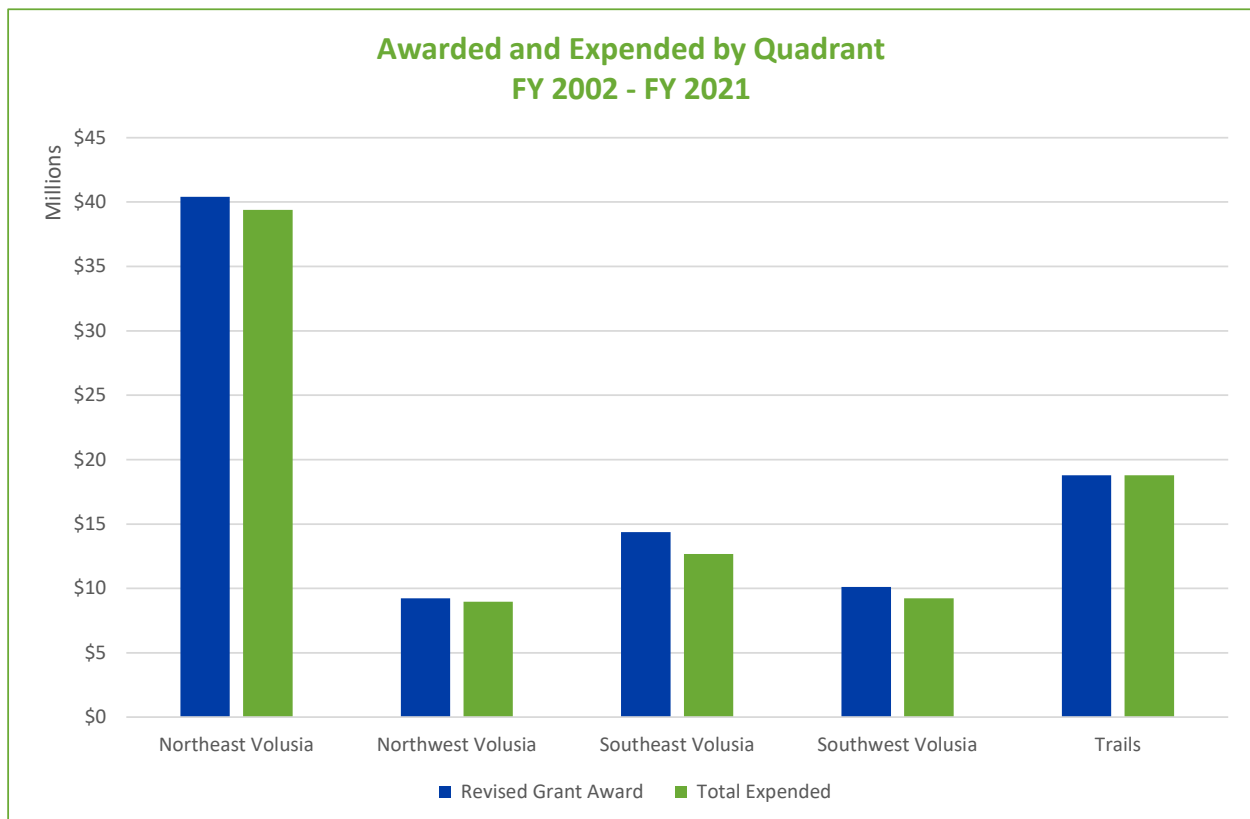
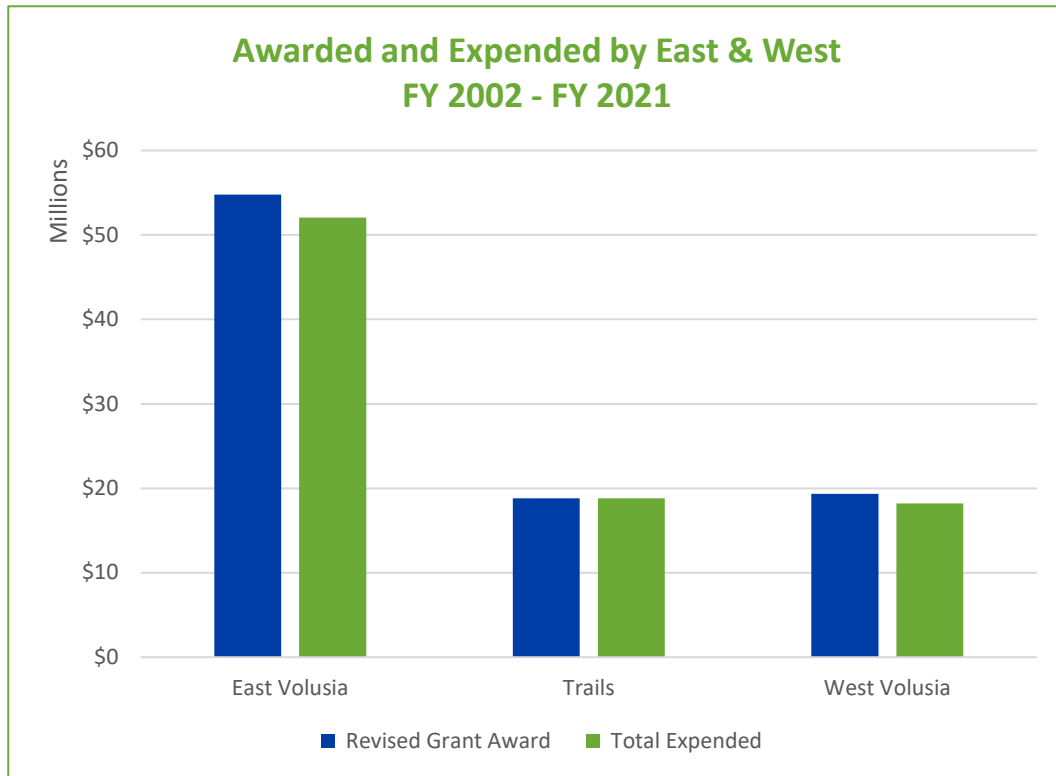
**Total Awarded by ECHO Category
FY 2002 - FY 2021**

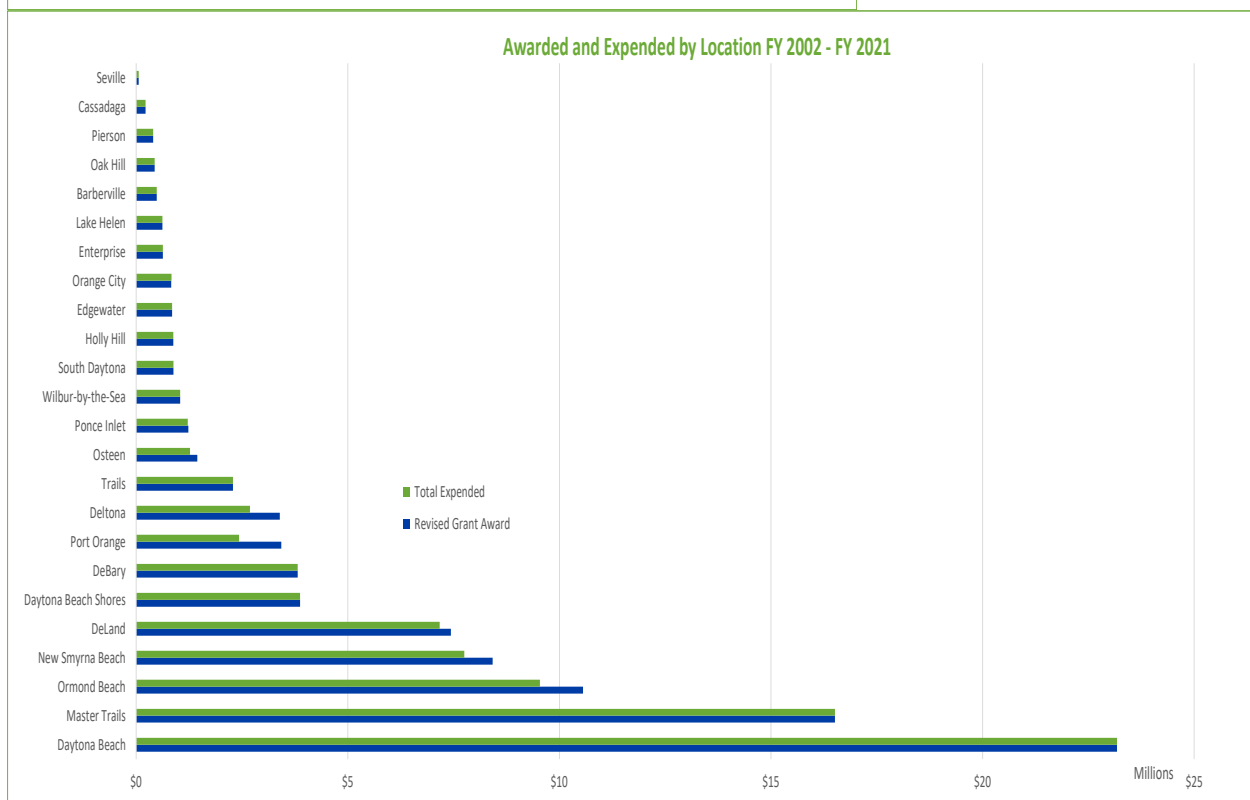
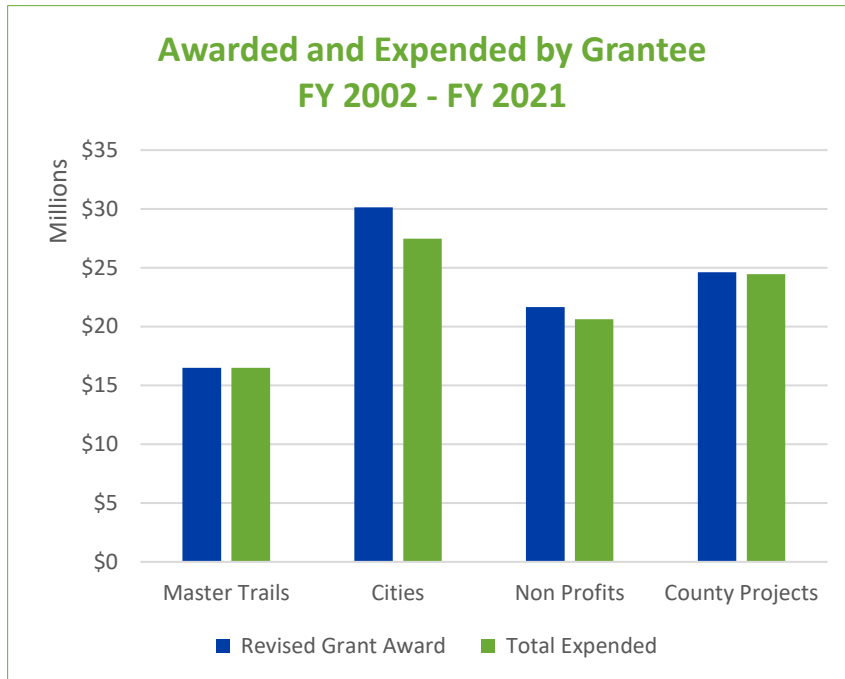


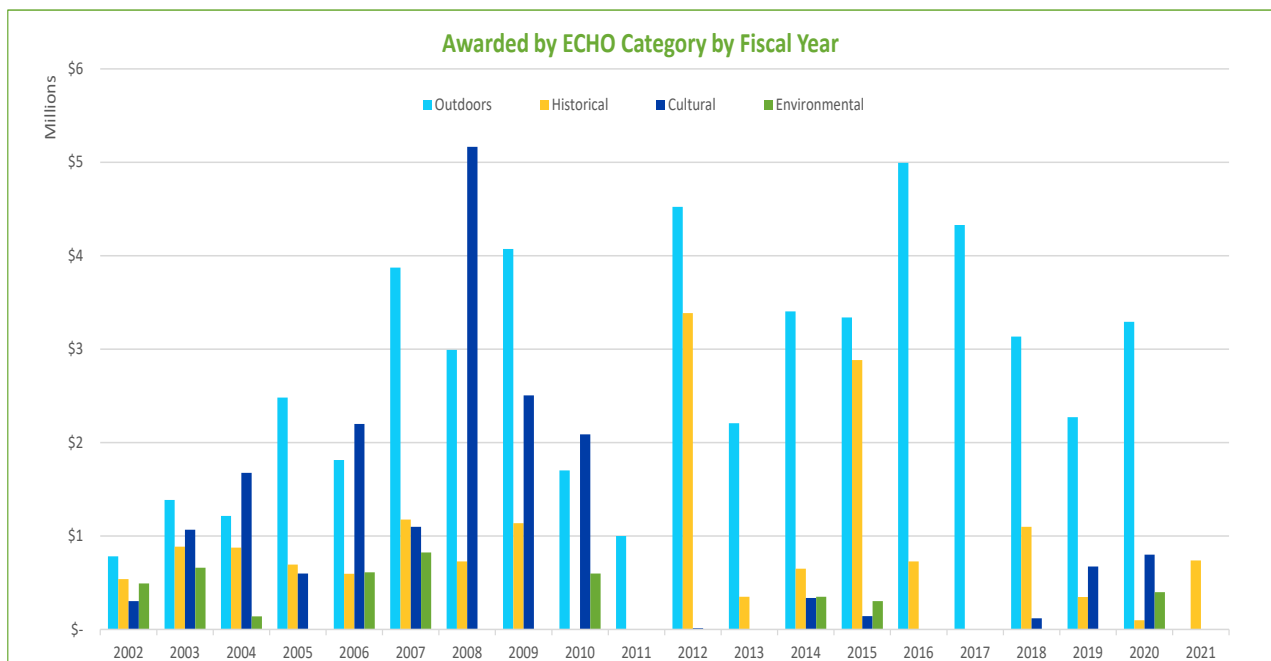
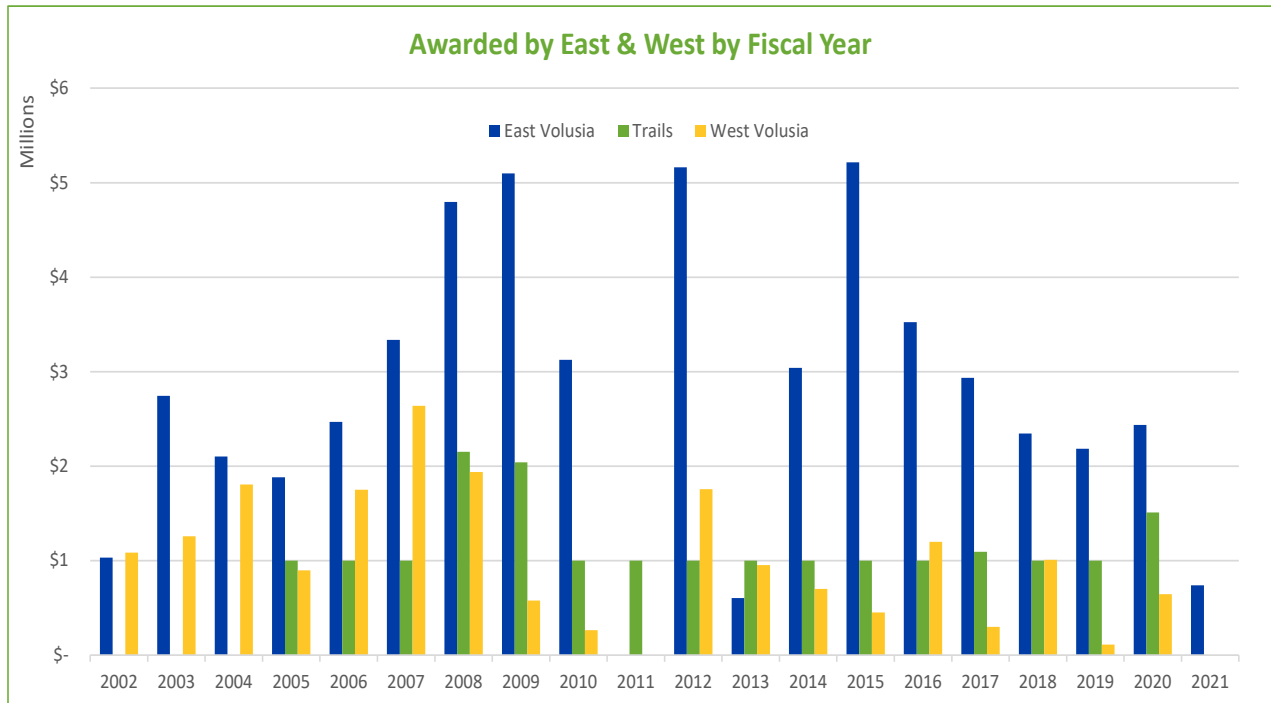
**Total Expended by ECHO Category
FY 2002 - FY 2021**











Internal Audit

Our Values and Ethics

Values

Public Interest. Internal audit work is performed to benefit the public and improve the way government operates.

Integrity and High Ethical Conduct. Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

Objectivity. Auditors maintain objectivity in performing services.

Organization and Hard Work. Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

Professionalism and Manner. Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

Auditee Relations. Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

Audit Reports. Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

Professional Development. Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

Code of Ethics

Integrity. Establish trust. This provides the basis for reliance on judgment.

Objectivity. Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

Confidentiality. Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

Competency. Apply knowledge, skills and experience needed in performance of internal audit services.

Producing Results for My Community. Be informed and knowledgeable. This can produce results my community expects to build trust.

Treating People Fairly. Treat people fairly and develop processes and procedures that are fair.

Diversity and Inclusion. Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

Reliability and Consistency. Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

