



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2024 LEGISLATIVE REPORT
(pursuant to Section 20.058 Florida Statutes)**

Citizen Support Organization (CSO) Name: **Friends of the Spoil Islands (FOSI)**

Mailing Address: PO Box 651172 Vero Beach FL 32965

Telephone Number: 802-535-9500

Website Address *(required if applicable)*: www.fosifl.org

Check to confirm your Code of Ethics is posted conspicuously on your website.

Statutory Authority:

Section 20.2551, F.5., Citizen support organizations; use of property; audit; public records; partnerships. In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

Section 20.058, F.5., Citizen support and direct-support organizations. In summary, the statute specifies the organizational requirements to submit an annual report each year for each designated CSO and to post that information on the Departments website.

YOUR MISSION AND LAST CALENDAR YEAR'S PROGRAM ACCOMPLISHMENTS:

CSO's Mission: (Consistent with your Articles and Bylaws)

Promote, support, restore and enhance habitats and natural resources that directly and indirectly benefit the Indian River Lagoon Aquatic Preserves system. Further, act in compliance with the Citizen Support Agreement.

- **Describe Last Calendar Year's Results Obtained:**
- Elected new board members.
- Provided ongoing cellular service plan for Reconyx wildlife cameras for IRLAP staff to monitor nesting activities throughout aquatic preserves.
- Continued to participate as a member of the Environmental Leaders Coalition of Indian River County
- A \$5,000 legacy donation was received to enhance recreational amenities on spoil islands.
- Dorm use fees were used to purchase a stove for the dorms in Titusville.
- Furniture and other household items for the dorm were donated by FOSI.
- The FOSI website was updated and now includes a link to the Titusville Field Station's Native Pollinator Garden Project YouTube videos for training citizen scientist on how to conduct pollinator garden monitoring
- Received and are administrating a public interest donation from Grant Station Marina (\$15,000)

- FOSI continues to fund and manage the FOSI/Spoil Island Project website to promote sustainable recreation on state owned islands.
- Purchased new trailer for IRLAP vessel

Describe the CSO’s Plans for the Next Three Calendar Years:

- Continue to assist IRLAP in funding the “Leave no Trace” program to promote sustainable use of recreational islands
- Continue to provide support for dorm facilities at the Titusville Field Station through funding and administration of funds donated by visitors
- Continue maintenance of FOSI and Spoil Island project website
- Assist IRLAP and St. Lucie County with relocation of access mats installed on spoil island SL-3 through an IRL-NEP Council grant that suffered some disruption from the November 2022 storm to Wesley’s island, where mats will be more accessible to the public, and increase FOSI and IRLAP’s collaboration with the county.

CSO’s LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 0 (Zero)

Total Number of Board of Directors: 8 (Eight)

Total Volunteer Hours for the Board of Directors: 32 Hours- Connie to count up exhibit hours

ORCP & CSO RELATIONSHIP:

AP Manager’s Comments on the CSO & ORCP Relationship and Support:

The relationship between the IRLAP office and the FOSI Board members continues to grow and evolve. FOSI has worked closely with our staff and responds in a timely manner to any funding requests. FOSI developed a protocol for our office to submit any funding requests, which are reviewed by the Board and decided upon. We have been able to participate in many events that otherwise would be difficult for staff participation- many of which helped to enhance our office programs and research. Board members have gone above and beyond to meet requirements to serve as vendors for other state agencies in respect to accepting donations for the use of the Titusville Field Station dorms. This included registering with E-Verify- a complicated process- but without which FWC would not be able to provide housing for their staff at the dorms.

FOSI has worked with their website hosting company to make updates to the FOSI/Spoil Island Project website that has allowed IRLAP to have citizen science training events posted to increase volunteer recruitment.

FOSI has connected with local organizations to help disseminate information about the work the AP office does and has become a very well-known CSO in the region. Many people we interact with on the water are familiar with the work FOSI does in helping with spoil island management. Their ongoing work has greatly expanded the visibility of the Spoil Island Project and more residents are enjoying these state lands thanks to the work that FOSI continues to do.

FOSI’s help is invaluable, and we are extremely grateful to all the Board members that give freely of their time to help run the CSO.

CSO President’s Comments on the CSO & ORCP Relationship and Support:

Provide your perspective on the relationship between the ORCP and CSO. What went well? Are there areas of improvement?

Communication and funding request process continues to go smoothly with Treasurer and Board members. The IRLAP team is to be applauded for their outstanding leadership, recognized by the Treasure Coast Chapter of the FL Assn of Environmental Professionals with the Public Engagement and Outreach Award!

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT AP(S) SUPPORT & REVENUES:

Program Services are costs related to providing your organizations’ programs or services in accordance with your mission. Describe and provide expenses that directly support the AP(s). For established nonprofit organizations, program service expenses generally represent most of the overall expenses of the organization. For the last calendar year provide the total \$ for each that apply.

IRL Symposium 2023 registration (5 staff)	\$150.00
Hot plate	\$229.99
Mattress protectors	\$120.00
Pollinator Partnership Training	\$250.00
Stove	\$598.00
LNT Partnership annual renewal	\$150.00
Fort Pierce Office Mower parts	\$126.95
TCWWC Sponsorship	\$100.00
Refreshments for Living Shoreline workshop	\$60.00
Belt for mower	\$50.99
Picnic Table frames	\$333.00
Waterbird Society Annual meeting	\$200.00
BARK Ranger Collar TAGS Laser Mafia	\$400.00
BARK Ranger stickers	\$221.00
Fall garden workday refreshments/raffle	\$125.00
ECERT and LSL Workshop	\$53.78
New Trailer for Twin Vee	\$5997.00
AMOY WG Mtg registration	\$30.00
LNT Partnership annual renewal	\$150.00
Buttonwood Trees	\$255.00
Wildflower seeds (garden & outreach)	\$64.29
Winter garden workday supplies	\$90.00
IRL Symposium 2024 registration (5 staff)	\$225.00
Total Program Service Expenses	\$10980.00

Visitor Services Revenue are revenues and the sources generated from fundraising on preserve property.
Dorm use fees

Conservation Corps Strike Team	\$979.61
Dorm fees from 2022 Conservation Corps transferred from old PP account	\$2,109.50
FWC June	\$500.00
Conservation Corps	\$950.00
FWC July-Sept	\$1,500.00
Total revenue 2023	\$6039.11

NET ASSETS: \$

Organizations end of last year's Total Assets minus Total Liabilities. This is not the above's Visitor Service Revenue minus Program Service Expenses.

CSO AUDIT THRESHOLD:

Last Calendar Year's Total Expenses (including grants) \$

Are the CSO's annual total expenses \$300,000 including grants? Then Section 215.981(2), Florida Statute requires an independent CPA audit using Government Audit Standards (U.S. GAO Yellow Book). The audit is due by **September 1** (9 months after the CSO's calendar year ends) to the Florida Auditor General and to the Department

CONFIRM ATTACHMENTS:

Code of Ethics

The most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N receipt. All IRS Form 990's must be complete with Part III Program Service and all appropriate Schedules (A, O, and others as appropriate).

If filing an IRS extension, attach the IRS 8868 receipt and the most recent complete 990 and schedules.

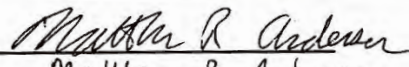
2024 CSO Legislative Report Acknowledgment

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes

Signature: 

Print name: JOHN C. BACON, CSO President

Inc. Date: May 21, 2024

Signature: 

Print name: Matthew R Anderson, AP Manager

Date: 20-May-2024

Appendix B: Friends of the Spoil Island, Inc. CODE OF ETHICS PREAMBLE

(1) It is essential to the proper conduct and operation of Friends of the Spoil Islands, Inc., (herein "CSO") that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist. (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of the Spoil Islands, Inc. board members, officers, and employees in the performance of their official duties. STANDARDS The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees. 1. Prohibition of Solicitation or Acceptance of Gifts No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby. 2. Prohibition of Accepting Compensation Given to Influence a Vote No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity. 3. Salary and Expenses No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law. 4. Prohibition of Misuse of Position A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption. 5. Prohibition of Misuse of Privileged Information No CSO board member, officer, or employee shall disclose or use information not available to members of the public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity. 6. Post-Office/Employment Restrictions A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position. 7. Prohibition of Employees Holding Office No person may be, at one time, both a CSO employee and a CSO board member at the same time. 8. Requirements to Abstain from Voting A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote. 9. Failure to Observe CSO Code of Ethics Failure of a CSO

board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2023

Open to Public Inspection

A For the 2023 Calendar year, or tax year beginning 2023-01-01 and ending 2023-12-31

B Check if available

- Terminated for Business
- Gross receipts are normally \$50,000 or less

C Name of Organization: FRIENDS OF THE SPOIL ISLANDS
INCD Employee Identification
Number 47-1267633PO Box 650742, Vero Beach,
FL, US, 32965

E Website:

F Name of Principal Officer: Joseph TaglionePO Box 650742, Vero Beach,
FL, US, 32965

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.