



**Florida Department of  
Environmental Protection CITIZEN  
SUPPORT ORGANIZATION  
2025 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](http://www.fosifl.org)

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

**Statutory Authority:**

**Section 20.2551, F.S., 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.S., 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:**

- Provide ongoing cellular service plan for Reconyx wildlife cameras for IRLAP staff to monitor nesting activities across the aquatic preserves
- Clyde Butcher-Living Waters display was held at the Environmental Learning Center.

The event provided the opportunity to share information about FOSI and our mission. Raffle resulted in \$900 donation to FOSI and ELC (\$450 each)

- FOSI created a You Tube channel to host videos of pollinator monitoring training for the Titusville Native Pollinator Garden Program. The videos allow IRLAP staff to direct potential volunteers to the videos to refresh their protocol after attending an in-person workshop.
- A BARK Ranger section was added to the FOSI website to promote the program throughout the IRL region.
- Funds were provided to upgrade the RV pad at the IRLAP Fort Pierce office for onsite resident volunteers
- A list of island amenities is being created using DEP's Survey 123 account which will eventually be posted on the FOSI website. The data will also be available as a layer in Map Direct.
- FOSI Board Members attended Lagoonapalooza, an education and outreach event held at the Environmental Learning Center. The event attracts hundreds of visitors and allows FOSI to educate the public about the spoils islands and the mission of the aquatic preserve office.
- John Bacon, President of FOSI, represented FOSI at Mangroves, Manatees and More on Feb 12<sup>th</sup> in Sebastian, FL
- FOSI continues to administer dorm use fees to support the Titusville Field Station Native Pollinator Garden. Funds have been used to purchase equipment, provide refreshments for volunteers, host outreach events and purchase plants from local nurseries.

**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.
- Fund a paid internship for the summer of 2025 for an undergraduate student part-time to primarily help with IRLAP's research project focused on comparing artificial and natural oyster reefs. By providing this funding, FOSI will be providing an opportunity for a college student to gain valuable skills and experience while continuing to support the mission of the IRL aquatic preserves. If this internship is successful, FOSI will continue to provide funding for a paid intern each summer.

**CSO's LAST CALENDAR YEAR STATISTICS:**

**Total Number of CSO General Membership: 0**

**Total Number of Board of Directors: 8**

**Total Volunteer Hours for the Board of Directors: 47**

**ORCP & CSO RELATIONSHIP:**

(Do not duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained.)

Below, describe the 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 works with our staff and responds to funding requests. FOSI uses a protocol for our office to submit any funding requests, which are reviewed by the Board and decided upon. Through the CSO, we have been able to participate in many events that otherwise wouldn't be available to our staff and have purchased research equipment that has helped to execute our office programs. FOSI has connected with local organizations to educate the public on the Indian River Lagoon Spoil Islands. FOSI's help is critical in pursuing the research, education and stewardship missions of The IRL Aquatic Preserves. We are thankful 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 and vision to support the Indian River Land and Aquatic Preserves

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

**Services** are costs related to providing your organization's 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.

Basket ball nets, balls, solar lights	\$	159.68	Titusville Dorms
Registration Sustainable Future Conference	\$	25.00	Conference registration
Leave No Trace Instructor Training	\$	189.00	LNT Program
WAG Bags	\$	968.50	LNT Program
CFL Bulbs	\$	31.54	Titusville Dorms
Funds for volunteer refreshments	\$	100.00	Refreshments
FOSI Stickers	\$	148.00	Spoil Islands
FOSI Tablecloth and LNT Bags (Dragonfly Graphics)	\$	960.00	Spoil Islands
Patio chairs	\$	150.00	Titusville Dorms
(2) Batteries and (3) Cables for Reconyx Equip	\$	118.51	Reconyx bills
Flush assembly T-valve for Mercury motor	\$	34.93	Vehicle/vessels
Dragonfly Graphics	\$	19.11	Spoil Islands
Invasive species display supplies	\$	23.98	Lab equipment
Refreshments & awards for volunteer appreciation	\$	86.00	Pollinator Garden
Leave No Trace Annual Partnership	\$	150.00	LNT Program
Gravel and lumber to improve RV pad	\$	809.82	Vehicle/vessels
Washer, dryer, fridge for dorms	\$	150.00	Titusville Dorms
Belt for mower	\$	39.99	Vehicle/vessels
Sink repairs	\$	450.00	Titusville Dorms
BARK Ranger dog tags	\$	450.00	BARK Ranger
Cordless Leaf blower	\$	129.00	Titusville Dorms
Snacks and drinks for Pollinator Census	\$	20.00	Pollinator Garden
(2) Sets of sampling tube racks for Plastics in Birds	\$	77.04	Lab equipment
Food and drinks for ECERT meeting	\$	76.35	Refreshments
BARK Ranger Supplies	\$	763.88	BARK Ranger
IRL Symposium Registration	\$	225.00	Conference registration
Donation to Treasure Coast Humane Society	\$	100.00	BARK Ranger

Total amount funded 2024	\$6,455.33
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**Visitor Services Revenue** are revenues and the resources generated from fundraising on preserve property.

Yoel Stuart Research Team	\$1,500.00	Spring field work housing
Ecological Associates, Inc	\$500.00	office space use April
Ecological Associates, Inc	\$500.00	office space use May
Ecological Associates, Inc	\$500.00	office space use June
Ecological Associates, Inc	\$500.00	office space use July
Ecological Associates, Inc	\$500.00	office space use, August
FWC Black Rail Tech	\$1,250.00	Dorm April-June

Ecological Associates, Inc	\$500.00	office space use-September
Ecological Associates, Inc	\$500.00	office space use-October
Ecological Associates, Inc	\$500.00	office space use-November
FWC Black Rail Tech	\$750.00	Dorm July-Sept
Ecological Associates, Inc	\$500.00	Office Use December

Total income Dorm and office use fees: \$8,000.00

**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.

**FOSI- \$3,186.39                      IRLAP- \$19, 195.28**

**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.**  
**( Previously send to David Overstreet)**

2025 CSO Legislative Report Acknowledgment

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

Signature: [Signature]

Print name: John C. Bacon Jr., CSO President

Friends of the Spoil Years Inc.

Date: 5-8-2025

Signature: [Signature]

Print name: Matthew R. Anderson, AP Manager

Date: 8-May 2025

## 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



Form 990-N

## Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury  
Internal Revenue Service

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

2024

Open to Public Inspection

A For the 2024 Calendar year, or tax year beginning 2024-01-01 and ending 2024-12-31

B Check if available

☐ Terminated for Business☒ Gross receipts are normally \$50,000 or lessC Name of Organization: FRIENDS OF THE SPOIL ISLANDS  
INCPO 651172, Vero Beach, FL,  
US, 32965D Employee Identification  
Number 47-1267633

E Website:

<https://www.fosifl.org/>F Name of Principal Officer: Jeffrey BrassePO 651172, 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.