



**Florida Department of
Environmental Protection CITIZEN
SUPPORT ORGANIZATION
2026 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: <https://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:

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
- Cover subscription fee to RING camera plan to provide security for Titusville Field Station
- Purchased new refrigerator for Titusville Dorm Building
- Covered registration fees for IRLAP staff to attend American Oystercatcher Working Group meeting, Mutt March event, Leave No Trace annual partnership, and the Indian River Lagoon Symposium,
- Purchased native plants and signage for Titusville Field Station Native Pollinator Garden Beautification project

- Provided funding for materials to install irrigation system in the garden
- Purchased W.A.G. Bags to support the Spoil Island Leave No Trace project
- Purchased Indian River Lagoon map sign displayed at Florida Oceanographic Society
- Provided refreshments for volunteer work days and various meetings
- The FOSI board passed a motion to provide a \$1,000 recurring donation to the Florida Wildlife Hospital
- Provided funds for a paid internship for summer 2025. The intern assisted with a collaborative research project monitoring oyster reef habitat in the southern Indian River Lagoon and St Lucie Estuary. In addition, the intern assisted with other IRLAP projects including coordination and stewardship of a community native plant garden, seagrass surveys, wading and shorebird monitoring, and plastic ingestion in waterbirds research.
- Purchased Banding supplies for Brown Pelican banding project in partnership with Florida Wildlife Hospital and Sebastian Inlet State Park

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

- Continue to assist IRLAP in funding the "Leave No Trace" program to promote use of recreational islands
- 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
- Continue funding interns for special projects

CSO's LAST CALENDAR YEAR STATISTICS:

Total Number of CSO General Membership: 0

Total Number of Board of Directors: 11

Total Volunteer Hours for the Board of Directors: 26

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 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. IRLAP works closely with our local wildlife rehabilitation center (Florida Wildlife Hospital). FOSI makes an annual donation to the hospital and FOSI has supported IRLAP's efforts with a Brown Pelican banding project. 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:

Communication and funding request process continues to run smoothly. We continue to applaud the IRLAP team for their outstanding leadership and vision in support of the Indian River Lagoon Aquatic Preserves and the Spoil Islands.

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

1/7/2025	Lumber and supplies for garden beautification	\$579.86
1/15/2025	Refreshments for garden workday 1/12/2025	\$36.93
1/24/2025	Ring Camera annual subscription	\$ 106.99
2/12/2024	Printerheads for plotter	\$ 99.99
2/14/2025	Irrigation supplies	\$ 200.94
2/18/2025	Pollinator patrol logo and stickers	\$ 351.00
2/28/2025	Volunteer appreciation day	\$ 331.99
3/6/2025	Dorm fridge	\$ 878.00
3/27/2025	Titusville garden irrigation	\$ 360.82
4/7/2025	Native plants for T-ville garden	\$ 522.00
5/5/2025	Native plants for T-ville garden	\$ 1,541.50
5/7/2025	More irrigation supplies & work day snacks	\$ 27.97
6/6/2025	500 WAG Bags	\$ 1,079.72
6/12/2025	IRL map sign for FOS dock	\$ 143.58
7/8/2025	Mutt March Event - early sign-up	\$ 113.00
8/9/2025	LNT Annual Partnership	\$ 260.28
8/13/2025	Re-occurring annual donation to FWH	\$ 1,000.00
8/22/2025	Refreshments for Great SE Pollinator Census	\$ 20.70
9/29/2025	Pollinator signs for T-ville garder	\$ 242.23
10/2/2025	AMOY working group registration	\$ 30.00
4/1/2025	Paid Internship	\$ 4,260.90
10/8/2025	Refreshements ECERT meeting	\$ 110.76
10/13/2025	BARK Ranger poo bag holder stickers (100)	\$ 61.00
10/20/2025	3 AP Selfie Posters from Staples	\$ 99.00
10/22/2025	2 spinning posts for pollinator signs	\$ 1,000.00
11/17/2025	Brown Pelican bands	\$ 723.83
12/15/2025	Digital Key Lockbox	\$ 78.99
12/18/2025	2026 IRL Symposium Registraion	\$ 240.00

\$14,501.98

Visitor Services Revenue are revenues and the resources generated from fundraising on preserve property.

1/24/2025	Ecological Associates Office Use	\$500.00
2/24/2025	Ecological Associates Office Use	\$500.00
3/24/2025	Ecological Associates Office Use	\$500.00
4/24/2025	Ecological Associates Office Use	\$500.00
5/14/2025	FWC Dorm Use	\$1,775.00

6/4/2025	Ecological Associates Office Use	\$500.00
7/20/2025	Ecological Associates Office Use	\$500.00
8/12/2025	Ecological Associates Office Use	\$500.00
9/12/2025	ACE staff Dorm Use	\$1,900.00
9/8/2025	Ecological Associates Office Use	\$500.00
9/12/2025	FWH staff Dorm Use	\$500.00
		\$8,175.00

NET ASSETS

FOSI- \$1782,02

IRLAP- \$13,863.69

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:

☐ X Code of Ethics

☐ X 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

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: _____

Signature: _____

Print name: _____, AP Manager Date: _____

6/4/2025	Ecological Associates Office Use	\$500.00
7/20/2025	Ecological Associates Office Use	\$500.00
8/12/2025	Ecological Associates Office Use	\$500.00
9/12/2025	ACE staff Dorm Use	\$1,900.00
9/8/2025	Ecological Associates Office Use	\$500.00
9/12/2025	FWH staff Dorm Use	\$500.00
		\$8,175.00

NET ASSETS

FOSI- \$1782.02

IRLAP- \$13,863.69

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:

☐ X Code of Ethics

☐ X 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

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

Friends of the Spoil Islands, Inc., A Florida not-for-profit corporation.

By: John C Bacon Jr 4-15-26

 Print Date
John C Bacon Jr President
 Signature Title

and, Indian River Lagoon Aquatic Preserves

By: Matthew R Anderson

 Print Date
Matthew R Anderson IRLAP Manager
 Signature Title

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

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

2025

Open to Public Inspection

A For the **2025** Calendar year, or tax year beginning **2025-01-01** and ending **2025-12-31**

B Check if available

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

E Website:

<https://www.fosifl.org/>F Name of Principal Officer: **Jeffrey Brasse****PO BOX 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.