



**Florida Department of Environmental Protection
CITIZEN SUPPORT ORGANIZATION
2023 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.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: Brag! (List or discuss the past calendar year's accomplishments and contributions. Cite specific support from last calendar year's Annual Program Plan.)

- Elected new board members.
- Provided ongoing cellular service plan for Reconyx wildlife cameras for IRLAP staff
- Continued to participate as a member of the Environmental Leaders Coalition of Indian River County
- Provided funding for continuation of Florida's first ever Horseshoe Crab Acoustic Telemetry Study. The project affixed acoustic tags to 15 horseshoe crabs in Titusville with assistance from Florida Sea Grant, Audubon Conservation Leadership Students, FWC and other volunteers. Following collection of data, the team will decide on the study extension. If extended, a donor has volunteered funding and an article was done by Space Coast Daily and was listed on their social media.
- Four students conducted their Alternative Spring break by assisting with bird habitat creation on an island in Titusville, installation of campsite on BC-36 and maintenance of the pollinator garden in Titusville
- Awaiting a public interest donation from a citizen of IR county following Tallahassee review. A permit application for dock expansion will require a public interest project. The donation will be utilized to fund fire rings and tables.

- FOSI Exhibited at the Oxbow Eco-center Earth Day Festival in Port St Lucie in 2022 and Lagoon-Fest at the Environmental Learning Center in 2022 and 2023. The “Leave No Trace -Trash Timeline” learning game was shared with kids and information about FOSI and the spoil islands was provided to the public.
- FOSI continues to fund and manage the Spoil Island/FOSI website to promote sustainable recreation on state owned islands.
- FOSI and the Spoil Islands were featured in an article “Enjoying the Spoils” in Space Coast Living Magazine
- Received a donation from the Blue Gavel of the Vero Beach Yacht Club. The funds were used to purchase amenities for a campsite on an island. Indian River County Boys and Girls Club and IRLAP staff assisted with the installation of a picnic table and fire ring, as well as trail maintenance.
- Provided funding for IRLAP staff to attend Indian River Lagoon Symposium 2022 at Harbor Branch Oceanographic Institute
- Funded IRLAP staff memberships to Florida Association of Environmental Professionals (FAEP)
- IRLAP team was awarded the Public Engagement and Outreach Award by the Treasure Coast Chapter of the FAEP. FOSI provided funding for team to attend the 2022 awards banquet
- Funded IRLAP staff attendance to American Oystercatcher Working Group annual meeting
- Funded IRLAP staff to participate in 7-week course for the Pollinator Partnership Program
- Funded IRLAP staff to attend Leave No Trace Trainer Course, and continued to provide funding for LNT Partnership
- Purchases adopter identification signs for spoil island adopter program
- Provided stipend to IRLAP summer intern to help cover costs of housing
- Provided refreshments for students staying at Titusville Field Station Dorms
- Provided refreshments for quarterly East Central Estuarine Restoration Team (ECERT) meeting
- Purchased new toaster oven for dorms
- Funded IRLAP staff to attend Lake Worth Lagoon Symposium 2022
- Presented FOSI to Vero Beach Sunrise Rotary on March 22, 2023
- Continue to promote our work and partnership with IRLAP through our social media platforms.

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 tenants
- 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.
- Develop a membership program to FOSI to allow for more public involvement and secure donations to further enhance spoil island use

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: 53 hours

ORCP & CSO RELATIONSHIP:

Don't duplicate by describing accomplishments and contributions in the summary. Brag in the above Results Obtained. Describe the relationship here.

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 requests. FOSI developed a streamlined protocol for our office to submit any funding requests, which are quickly reviewed by the Board and decided upon. We have been able to participate in many events that otherwise wouldn't be available to our staff and which have helped to enhance our office projects. 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 including registering with E-Verify, which was a complicated process, but without which, FWC would not be able to provide housing for their staff at the dorms.

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 so much so that a family recently provided a very generous Legacy Donation in honor of their father, who enjoyed the islands and wanted to help continue FOSI's work. FOSI's help is invaluable, and we are extremely grateful to all of 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. Installation of the picnic table on IR-25 with local students and the donors was an example of continued teamwork

SUMMARIZE FINANCIAL ACTIVITY FOR LAST CALENDAR YEAR, DIRECT SUPPORT & REVENUES:

Program Service Expenses are costs related to providing your organization's programs or services in accordance with your mission. Describe and provide expenses that directly support the managed area(s). For established nonprofit organizations, program service expenses generally represent most of the overall expense of the organization. For the last calendar year provide description and total \$ for each that apply. Replace examples with your information.

Building improvement, construction, or renovations	\$180
Cultural resources (e.g., historic structure restoration/ renovation)	\$NA
Natural resources (e.g., field equipment)	\$787
Maintenance equipment (e.g., mowers, chippers, blowers, chainsaws)	\$0
Other facilities and landscape maintenance	\$ 0

Vehicles (e.g., trucks/cars, UTVs, golf carts, accessible devices, etc.)	\$ 0
Amenities (e.g., water fountains, benches, picnic tables, recreational equipment, kiosks etc.)	\$ 1,233
ORCP employees or volunteers support (e.g., training, registration fees for staff)	\$ 745
Big ticket visitor center exhibits or interpretation updates	\$ 0
Managed area exhibits, displays, signage	\$ 0
Managed area publications, brochures, maps, etc.	\$ 102
Programing/interpretation support material purchases	\$ 783
Other program services	\$ 336
Total Program Service Expenses	\$ 4,064

Visitor Services Revenue

Describe revenues and the sources generated from fundraising on managed area property. Replace examples with your information.

Gift shops, craft stores, and concession sales	\$ NA
Merchandise sales (e.g., plants, firewood, ice, t-shirts, hats, etc.)	\$ NA
Programs and Special Events (e.g., fundraising workshops, seasonal events, concerts, etc.)	\$ 0
Vending (e.g., drink machines, penny press, laundry, Wifi, etc.)	\$ NA
Individual Donations	\$ 50
Recreation Equipment Donations	\$ 350
Dormitory fees received	\$ 5,500
Total Visitor Services Revenue	\$ 5,900

NET ASSETS: \$865

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

CSO AUDIT THRESHOLD:

Last Calendar Year's Total Expenses (including grants) \$2744

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** (or 9 months after the CSO's calendar year ends) to the Florida Auditor General and to the Department.

This information is complete to the best of my knowledge pursuant to Section 20.058 Florida Statutes			
Title	Name	Signature	Date
CSO President			
ORCP Manager	Irene Arpayoglou	Digitally signed by Irene Arpayoglou Date: 2023.06.13 11:57:48 -04'00'	

- ✓ CSO's Code of Ethics is attached.
- ✓ CSO has attached 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.

FOSI 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.

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, a 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 general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or the 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.

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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

2022

Open to Public Inspection

A For the 2022 Calendar year, or tax year beginning 2022-01-01 and ending 2022-12-31

B Check if available

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

C Name of Organization: FRIENDS OF THE SPOIL ISLANDS

INC

PO Box 650742, Vero Beach,

FL, US, 32965

D Employee Identification

Number 47-1267633

E Website:

F Name of Principal Officer: Joseph Taglione

PO 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.