



**Florida Department of Environmental Protection**

**CITIZEN SUPPORT ORGANIZATION  
2017 REPORT  
IMPLEMENTATION OF 20.058 F.S.**

Citizen Support Organization (CSO) Name: Friends of the Spoil Islands, Inc.

Mailing Address: P.O. Box 4166, Fort Pierce, FL 34948

Telephone Number: 1.772.226.7011 Website Address (if applicable): www.friendsofspoilislands.org

**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.

**Brief Description of the CSO's Mission:** Support and benefit the Indian River Lagoon Aquatic Preserve

**Brief Description of the CSO's Results Obtained:** Removal of invasive species and planting non-invasive plants on the spoil islands. Involved with shoreline restoration. Lecture series regarding awareness of Leave No Trace on the spoil islands.

**Brief Description of the CSO's Plans for Next Three Fiscal Years:** Continue the Leave No Trace program. Increase the island ambassador program from 5 to 8. Removal of invasive vegetation on the spoil islands. Support the Indian River Lagoon Aquatic Preserve mission.

- Copy of the CSO's Code of Ethics attached**
- Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement**

# **Friends of the Spoil Islands, 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 protects against any conflicts 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 APS 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 or future employment, favor, or service, based upon any understanding that the vote, official action, or judgement 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 of one's own 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 an CSO employee and an 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 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 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 APS 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.

# Application for Automatic Extension of Time To File an Exempt Organization Return

(Rev. January 2017)  
Department of the Treasury  
Internal Revenue Service

OMB No. 1545-1709

► **File a separate application for each return.**  
► **Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile), click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

|   |  |   |
|---|--|---|
| <b>Type or print</b><br><br><small>File by the due date for filing your return. See instructions.</small> | Name of exempt organization or other filer, see instructions.<br><b>Friends of the Spoil Islands Inc.</b>                | <b>Enter filer's identifying number, see instructions</b><br>Employer identification number (EIN) or<br><b>47-1267633</b> |
|   | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>PO Box 4166</b>                             | Social security number (SSN)  |
|   | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>Fort Pierce, FL 34948</b> |   |
|   |  |   |

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 0 1

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

• The books are in the care of ► Joe Taglione

Telephone No. ► (518) 339-0846 Fax No. ► \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box . . . . .
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box . . . ►  . If it is for part of the group, check this box . . . ►  and attach a list with the names and EINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until November 15, 20 18, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 20 17 or
- tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

|   |           |    |
|---|-----------|----|
| <b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                   | <b>3a</b> | \$ |
| <b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | <b>3b</b> | \$ |
| <b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.       | <b>3c</b> | \$ |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

**Short Form  
Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-1150

**2016**

**Open to Public  
Inspection**

**A** For the **2016** calendar year, or tax year beginning , **2016**, and ending ,

|  |  |   |
|--|--|---|
| <p><b>B</b> Check if applicable:</p> <input checked="" type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending  | <p><b>C</b></p> <p>Friends of the Spoil Islands Inc.<br/>PO Box 4166<br/>Fort Pierce, FL 34948</p> | <p><b>D</b> Employer identification number<br/>47-1267633</p> <p><b>E</b> Telephone number<br/>(772)-220-4466</p> <p><b>F</b> Group Exemption Number. ▶</p> |
| <p><b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash    <input type="checkbox"/> Accrual    Other (specify) ▶ _____</p> <p><b>H</b> Check <input checked="" type="checkbox"/> if the organization is <b>not</b> required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</p> <p><b>I Website:</b> ▶ <a href="http://www.friendsofspoilislands.org">www.friendsofspoilislands.org</a></p> <p><b>J Tax-exempt status</b> (check only one) - <input checked="" type="checkbox"/> 501(c)(3)    <input type="checkbox"/> 501(c)( )    ◀(insert no.)    <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p> <p><b>K Form of organization:</b>    <input checked="" type="checkbox"/> Corporation    <input type="checkbox"/> Trust    <input type="checkbox"/> Association    <input type="checkbox"/> Other</p> <p><b>L</b> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 3,529.</p> |  |   |

|   |   |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
|---|---|--|------------|--|---|------------|--|--|--|------------|--|------------|------------------|---|--|--|------------|--|--|---|------------|--|---|--|------------|------------|------------|--|---|------------|--|---|--|------------|--|
| <b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (see the instructions for Part I)   |   |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| Check if the organization used Schedule O to respond to any question in this Part I. <input checked="" type="checkbox"/>  |   |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
|   | <p><b>1</b> Contributions, gifts, grants, and similar amounts received .....</p> <p><b>2</b> Program service revenue including government fees and contracts .....</p> <p><b>3</b> Membership dues and assessments .....</p> <p><b>4</b> Investment income .....</p> <table border="1" style="width:100%"> <tr> <td style="width:10%"><b>5 a</b> Gross amount from sale of assets other than inventory .....</td> <td style="width:10%"><b>5 a</b></td> <td style="width:15%"></td> </tr> <tr> <td><b>b</b> Less: cost or other basis and sales expenses .....</td> <td><b>5 b</b></td> <td></td> </tr> <tr> <td colspan="2"><b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....</td> <td><b>5 c</b></td> </tr> </table> <p><b>6</b> Gaming and fundraising events</p> <table border="1" style="width:100%"> <tr> <td style="width:10%"><b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) ...</td> <td style="width:10%"><b>6 a</b></td> <td style="width:15%">of contributions</td> </tr> <tr> <td colspan="2"><b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) .....</td> <td></td> </tr> <tr> <td><b>6 b</b></td> <td></td> <td></td> </tr> <tr> <td><b>c</b> Less: direct expenses from gaming and fundraising events .....</td> <td><b>6 c</b></td> <td></td> </tr> <tr> <td colspan="2"><b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....</td> <td><b>6 d</b></td> </tr> </table> <p><b>7 a</b> Gross sales of inventory, less returns and allowances .....</p> <table border="1" style="width:100%"> <tr> <td style="width:10%"><b>7 a</b></td> <td style="width:10%"><b>7 a</b></td> <td style="width:15%"></td> </tr> <tr> <td><b>b</b> Less: cost of goods sold .....</td> <td><b>7 b</b></td> <td></td> </tr> <tr> <td colspan="2"><b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....</td> <td><b>7 c</b></td> </tr> </table> <p><b>8</b> Other revenue (describe in Schedule O) .....</p> <p><b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶</p> | <b>5 a</b> Gross amount from sale of assets other than inventory .....                             | <b>5 a</b> |  | <b>b</b> Less: cost or other basis and sales expenses ..... | <b>5 b</b> |  | <b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) ..... |  | <b>5 c</b> | <b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) ... | <b>6 a</b> | of contributions | <b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) ..... |  |  | <b>6 b</b> |  |  | <b>c</b> Less: direct expenses from gaming and fundraising events ..... | <b>6 c</b> |  | <b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) ..... |  | <b>6 d</b> | <b>7 a</b> | <b>7 a</b> |  | <b>b</b> Less: cost of goods sold ..... | <b>7 b</b> |  | <b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) ..... |  | <b>7 c</b> | <p>1 3,529.</p> <p>2</p> <p>3</p> <p>4</p> <p>5 c</p> <p>6 d</p> <p>7 c</p> <p>8</p> <p>9 3,529.</p> |
| <b>5 a</b> Gross amount from sale of assets other than inventory .....  | <b>5 a</b>  |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>b</b> Less: cost or other basis and sales expenses .....   | <b>5 b</b>  |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) .....  |   | <b>5 c</b>   |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) ...  | <b>6 a</b>  | of contributions   |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>b</b> Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) ..... |   |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>6 b</b>  |   |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>c</b> Less: direct expenses from gaming and fundraising events .....   | <b>6 c</b>  |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) .....   |   | <b>6 d</b>   |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>7 a</b>  | <b>7 a</b>  |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>b</b> Less: cost of goods sold .....   | <b>7 b</b>  |  |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| <b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .....   |   | <b>7 c</b>   |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| EXPENSES  | <p><b>10</b> Grants and similar amounts paid (list in Schedule O) .....</p> <p><b>11</b> Benefits paid to or for members .....</p> <p><b>12</b> Salaries, other compensation, and employee benefits .....</p> <p><b>13</b> Professional fees and other payments to independent contractors .....</p> <p><b>14</b> Occupancy, rent, utilities, and maintenance .....</p> <p><b>15</b> Printing, publications, postage, and shipping .....</p> <p><b>16</b> Other expenses (describe in Schedule O) .....</p> <p><b>17 Total expenses.</b> Add lines 10 through 16. ▶</p>   | <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15 550.</p> <p>16 7,441.</p> <p>17 7,991.</p> |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |
| ASSETS  | <p><b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) .....</p> <p><b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) .....</p> <p><b>20</b> Other changes in net assets or fund balances (explain in Schedule O) .....</p> <p><b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20. ▶</p>  | <p>18 -4,462.</p> <p>19 19,652.</p> <p>20</p> <p>21 15,190.</p>                                    |            |  |   |            |  |  |  |            |  |            |                  |   |  |  |            |  |  |   |            |  |   |  |            |            |            |  |   |            |  |   |  |            |  |

**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Form 990-EZ (2016)

**Part II Balance Sheets** (see the instructions for Part II)   
 Check if the organization used Schedule O to respond to any question in this Part II.

|  | (A) Beginning of year | (B) End of year |
|--|-----------------------|-----------------|
| <b>22</b> Cash, savings, and investments   | 19,867.               | 15,190.         |
| <b>23</b> Land and buildings   |                       |                 |
| <b>24</b> Other assets (describe in Schedule O)  |                       |                 |
| <b>25 Total assets</b>   | 19,867.               | 15,190.         |
| <b>26 Total liabilities</b> (describe in Schedule O) <b>See Schedule O</b>                   | 215.                  | 0.              |
| <b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) | 19,652.               | 15,190.         |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)   
 Check if the organization used Schedule O to respond to any question in this Part III.

| What is the organization's primary exempt purpose? <b>See Schedule O</b>  |             | Expenses   |        |
|---|-------------|--|--------|
| Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title. |             | (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.) |        |
| <b>28</b> <u>Bird island restoration project underway in 2014 and completed in 2016.</u>  |             |  |        |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>28 a</b> |  | 5,812. |
| <b>29</b> _____   |             |  |        |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>29 a</b> |  |        |
| <b>30</b> _____   |             |  |        |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>30 a</b> |  |        |
| <b>31</b> Other program services (describe in Schedule O) _____   |             |  |        |
| (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>31 a</b> |  |        |
| <b>32 Total program service expenses</b> (add lines 28a through 31a)  | <b>32</b>   |  | 5,812. |

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)   
 Check if the organization used Schedule O to respond to any question in this Part IV.

| (a) Name and title                   | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--------------------------------------|--|--|---|--|
| <u>Chuck Henry</u><br>President      | 11   | 0.   | 0.  | 0.   |
| <u>Donald Voss</u><br>Vice President | 7  | 0.   | 0.  | 0.   |
| <u>Ezra Appel</u><br>Treasurer       | 12   | 0.   | 0.  | 0.   |
| <u>James Burke</u><br>Director       | 11   | 0.   | 0.  | 0.   |
| <u>Cat Mangold</u><br>Director       | 11   | 0.   | 0.  | 0.   |
| <u>John Bacon</u><br>Director        | 4  | 0.   | 0.  | 0.   |
| <u>Toby Jarmon</u><br>Director       | 6  | 0.   | 0.  | 0.   |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |
| _____                                |  |  |   |  |



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. [X]

33 Did the organization engage in any significant activity not previously reported to the IRS?
34 Were any significant changes made to the organizing or governing documents?
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities?
35 b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year?
35 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37 b Did the organization file Form 1120-POL for this year?
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38 b If 'Yes,' complete Schedule L, Part II and enter the total amount involved.
39 Section 501(c)(7) organizations. Enter:
39 a Initiation fees and capital contributions included on line 9
39 b Gross receipts, included on line 9, for public use of club facilities
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.
40 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.
40 e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed

42 a The organization's books are in care of Ezra Appel Telephone no. (772) 220-4466
Located at PO Box 799 Palm City FL ZIP + 4 34991

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
c At any time during the calendar year, did the organization maintain an office outside the United States?

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year.

44 a Did the organization maintain any donor advised funds during the year?
44 b Did the organization operate one or more hospital facilities during the year?
44 c Did the organization receive any payments for indoor tanning services during the year?
44 d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments?
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. Yes No  
46

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. Yes No  
47

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. 48

**49 a** Did the organization make any transfers to an exempt non-charitable related organization? 49 a

**b** If 'Yes,' was the related organization a section 527 organization? 49 b

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and title of each employee | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|-------------------------------------|--|---|---|--|
| None                                |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |
|                                     |  |   |   |  |

**f** Total number of other employees paid over \$100,000 ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| None   |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |
|  |                     |                  |

**d** Total number of other independent contractors each receiving over \$100,000 ▶

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ▶  Yes  No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

|   |  |      |  |                          |
|---|--|------|--|--------------------------|
| Print/Type preparer's name<br><b>Bruce Swabb</b>              | Preparer's signature<br><b>Bruce Swabb</b> | Date | Check <input checked="" type="checkbox"/> if self-employed | PTIN<br><b>P00759006</b> |
| Firm's name ▶ <b>Magnolia Tax LLC</b>                         |  |      | Firm's EIN ▶ <b>46-5477762</b>                             |                          |
| Firm's address ▶ <b>PO Box 273<br/>Port Salerno, FL 34992</b> |  |      | Phone no. <b>(772)-708-6442</b>                            |                          |

May the IRS discuss this return with the preparer shown above? See instructions ▶  Yes  No



**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public Inspection

|  |   |
|--|---|
| Name of the organization<br><b>Friends of the Spoil Islands Inc.</b> | Employer identification number<br><b>47-1267633</b> |
|--|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
  - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
| (A)                                |          |   |   |    |   |   |
| (B)                                |          |   |   |    |   |   |
| (C)                                |          |   |   |    |   |   |
| (D)                                |          |   |   |    |   |   |
| (E)                                |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .  |          |          |          |          |          |           |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .  |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |          |          |          |          |          |           |
| 4 <b>Total.</b> Add lines 1 through 3. . . . .  |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |          |          |          |          |          |           |
| 6 <b>Public support.</b> Subtract line 5 from line 4. . . . .   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4. . . . .  |          |          |          |          |          |           |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .   |          |          |          |          |          |           |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. . . . .   |          |          |          |          |          |           |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .  |          |          |          |          |          |           |
| 11 <b>Total support.</b> Add lines 7 through 10. . . . .  |          |          |          |          |          |           |
| 12 Gross receipts from related activities, etc. (see instructions) . . . . .  |          |          |          |          | 12       |           |
| 13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|  |    |   |
|--|----|---|
| 14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)). . . . .   | 14 | % |
| 15 Public support percentage from 2015 Schedule A, Part II, line 14. . . . .   | 15 | % |
| 16a <b>33-1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>   |    |   |
| b <b>33-1/3% support test—2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>  |    |   |
| 17a <b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>    |    |   |
| b <b>10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/> |    |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>   |    |   |

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .  |          |          | 31,250.  | 2,034.   | 3,528.   | 36,812.   |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose. . . . . |          |          |          |          |          | 0.        |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513. . . . .   |          |          |          |          |          | 0.        |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .  |          |          |          |          |          | 0.        |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |          |          |          |          |          | 0.        |
| <b>6 Total.</b> Add lines 1 through 5. . . . .   | 0.       | 0.       | 31,250.  | 2,034.   | 3,528.   | 36,812.   |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons. . . . .  | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .           | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| <b>c</b> Add lines 7a and 7b. . . . .  | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| <b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .   |          |          |          |          |          | 36,812.   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2012 | (b) 2013 | (c) 2014 | (d) 2015 | (e) 2016 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6. . . . .  | 0.       | 0.       | 31,250.  | 2,034.   | 3,528.   | 36,812.   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . . |          |          |          |          |          | 0.        |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .                          |          |          |          |          |          | 0.        |
| <b>c</b> Add lines 10a and 10b. . . . .  | 0.       | 0.       | 0.       | 0.       | 0.       | 0.        |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .     |          |          |          |          |          | 0.        |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                                |          |          |          |          |          | 0.        |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .   | 0.       | 0.       | 31,250.  | 2,034.   | 3,528.   | 36,812.   |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . .

**Section C. Computation of Public Support Percentage**

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)). . . . . | <b>15</b> | % |
| <b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15. . . . .                      | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for <b>2016</b> (line 10c, column (f) divided by line 13, column (f)). . . . . | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2015</b> Schedule A, Part III, line 17. . . . .                        | <b>18</b> | % |

**19a 33-1/3% support tests—2016.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . .

**b 33-1/3% support tests—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. . . . .

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>   |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>   |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>  |     |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer 10b below.</i>   |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |

**Part IV Supporting Organizations** (continued)

|   | Yes | No |
|---|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | 11a |    |
| b A family member of a person described in (a) above?   | 11b |    |
| c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI.   | 11c |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | 1   |    |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.   | 2   |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | 1   |    |

**Section D. All Type III Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1   |    |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).  | 2   |    |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.   | 3   |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |    |     |    |
|---|----|-----|----|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).   |    |     |    |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.   |    |     |    |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.  |    |     |    |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).  |    |     |    |
| 2 Activities Test. Answer (a) and (b) below.  |    | Yes | No |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | 2a |     |    |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.  | 2b |     |    |
| 3 Parent of Supported Organizations. Answer (a) and (b) below.  |    |     |    |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.  | 3a |     |    |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.   | 3b |     |    |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| <b>Section A – Adjusted Net Income</b> |  | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1                                      | Net short-term capital gain  | 1              |                             |
| 2                                      | Recoveries of prior-year distributions   | 2              |                             |
| 3                                      | Other gross income (see instructions)  | 3              |                             |
| 4                                      | Add lines 1 through 3.   | 4              |                             |
| 5                                      | Depreciation and depletion   | 5              |                             |
| 6                                      | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                                      | Other expenses (see instructions)  | 7              |                             |
| 8                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).   | 8              |                             |

| <b>Section B – Minimum Asset Amount</b> |   | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1                                       | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                       | Average monthly value of securities   | 1a             |                             |
| b                                       | Average monthly cash balances   | 1b             |                             |
| c                                       | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |                |                             |
| 2                                       | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                       | Subtract line 2 from line 1d.   | 3              |                             |
| 4                                       | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | 4              |                             |
| 5                                       | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                       | Multiply line 5 by .035.  | 6              |                             |
| 7                                       | Recoveries of prior-year distributions  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| <b>Section C – Distributable Amount</b> |   |   | Current Year |
|---|---|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, Column A)   | 1 |              |
| 2                                       | Enter 85% of line 1.  | 2 |              |
| 3                                       | Minimum asset amount for prior year (from Section B, line 8, Column A)  | 3 |              |
| 4                                       | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                       | Income tax imposed in prior year  | 5 |              |
| 6                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 |              |

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

BAA

Schedule A (Form 990 or 990-EZ) 2016

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| Section D – Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2016 from Section C, line 6   |              |
| 10 Line 8 amount divided by Line 9 amount  |              |

| Section E – Distribution Allocations (see instructions)   | (i)<br>Excess<br>Distributions | (ii)<br>Underdistributions<br>Pre-2016 | (iii)<br>Distributable<br>Amount for 2016 |
|---|--------------------------------|--|---|
| 1 Distributable amount for 2016 from Section C, line 6  |                                |  |   |
| 2 Underdistributions, if any, for years prior to 2016 (reasonable cause required – explain in Part VI). See instructions.   |                                |  |   |
| 3 Excess distributions carryover, if any, to 2016:  |                                |  |   |
| a   |                                |  |   |
| b   |                                |  |   |
| c From 2013   |                                |  |   |
| d From 2014   |                                |  |   |
| e From 2015   |                                |  |   |
| f <b>Total</b> of lines 3a through e  |                                |  |   |
| g Applied to underdistributions of prior years  |                                |  |   |
| h Applied to 2016 distributable amount  |                                |  |   |
| i Carryover from 2011 not applied (see instructions)  |                                |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                                |  |   |
| 4 Distributions for 2016 from Section D, line 7: \$   |                                |  |   |
| a Applied to underdistributions of prior years  |                                |  |   |
| b Applied to 2016 distributable amount  |                                |  |   |
| c Remainder. Subtract lines 4a and 4b from 4.   |                                |  |   |
| 5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. |                                |  |   |
| 6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.                        |                                |  |   |
| 7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c.   |                                |  |   |
| 8 Breakdown of line 7:  |                                |  |   |
| a   |                                |  |   |
| b Excess from 2013  |                                |  |   |
| c Excess from 2014  |                                |  |   |
| d Excess from 2015  |                                |  |   |
| e Excess from 2016  |                                |  |   |

BAA

Schedule A (Form 990 or 990-EZ) 2016



**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

---

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

**2016**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

Friends of the Spoil Islands Inc.

47-1267633

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

|   |    |               |
|---|----|---------------|
| Conferences, Conventions, and Meetings..... | \$ | 495.          |
| Information Technology.....                 |    | 443.          |
| Landscaping and Plants.....                 |    | 742.          |
| Memberships.....                            |    | 200.          |
| Oyster Bed Replenishment.....               |    | 4,264.        |
| Paypal Fees.....                            |    | 43.           |
| Registration Fees.....                      |    | 335.          |
| Supplies.....                               |    | 834.          |
| Web Design.....                             |    | 85.           |
| Total                                       | \$ | <u>7,441.</u> |

**Form 990-EZ, Part II, Line 26**  
**Total Liabilities**

|       | <u>Beginning</u> | <u>Ending</u> |
|-------|------------------|---------------|
| ..... | \$ 215.          | \$ 0.         |
| Total | <u>\$ 215.</u>   | <u>\$ 0.</u>  |

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

To support, protect, restore and enhance habitat and natural resources to benefit the Indian River Lagoon Aquatic Preserves.

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No