

Activity, Club and Event Guidelines and Forms

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LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.

ACTIVITY APPLICATION

LMPOA Form A

Please Print. Incomplete forms will not be accepted. An updated form must be filled out when changes are made. All activities need at least a Chairperson and Vice-Chairperson.

Check the Appropriate Box:

New Application: ☐

Updated Application: ☐

1) Request Date: _____ 2) Activity Location: _____

3) Activity Title: _____

4) Start Date: _____ End Date: _____

5) Duration (Time): _____ to _____

6) Will there be a requirement for an Activity Fund Account? Yes _____ No _____

7) If yes, please check the source of funds: Tickets _____ Dues _____

Admission Fees _____ Other _____ Donations _____

8) Name of Account: _____

(To be filled in by the Association Manager)

9) Contact personnel and personnel authorized to handle finances:

(Only the Chair/Vice Chair are authorized to make changes to this form. A Treasurer is only needed if finances are involved.)

Chairperson: _____

Phone: _____ E-mail: _____

Vice/Co-Chairperson: _____

Phone: _____ E-mail: _____

Treasurer: _____

Phone: _____ E-mail: _____

10) Purpose for the activity or event:

11) Funds to be dispersed to/for:

Person Making Application: _____

Signature

Name (print)

Association Manager/Board Approval: _____ Date: _____

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.

EVENT/FUNDRAISER APPLICATION

LMPOA Form A-0

Please Print. Incomplete forms will not be accepted. All events/fundraisers need at least a Chairperson, Vice Chairperson and Treasure (can be one of the chairpersons).

- 1) Request Date: _____ 2) Event Location: _____
- 3) Sponsoring Activity/Group: _____
- 4) Event/Fundraiser Title: _____
- 5) Date of Event: _____
- 6) Duration (Time): _____ to _____
- 7) Verified Date on Event Calendar by: _____
- 8) Will there be a requirement for an Activity Fund Account? Yes _____ No _____
- 9) If yes, please check the source of funds: Tickets _____ Dues _____
Admission Fees _____ Other _____ Donations _____

- 10) Name of Account/Sub-Account: _____
(To be filled in by the Association Manager)

- 11) Personnel authorized to handle finances:

Chairperson: _____
Phone: _____ E-mail: _____

Vice/Co-Chairperson: _____
Phone: _____ E-mail: _____

Treasurer: _____
Phone: _____ E-mail: _____

- 12) Purpose for the event or fundraiser: _____

- 13) Funds to be dispersed to/for: _____

Person Making Application: _____
Signature _____
Name (print) _____

Association Manager/Board Approval: _____ Date: _____

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.
REQUEST FOR FUNDS

LMPOA Form A-1

This form to be filled out by the Treasurer and only completed by other authorized personnel in the absence of the Treasurer. Any transaction over \$100.00 requires two authorized personnel's signatures.

Activity or Event Name: _____ Request Date: _____
Account/Sub-Account to _____ Date of Activity or _____
be withdrawn from: _____ Event: _____

Person(s) Authorized to Request Funds: _____
Signature _____ Signature _____
Name/ Title (print) _____ Name/ Title (print) _____

Total Amount Requested:\$ _____

Reason for Request of Funds: _____ Is the Treasurer aware of this request? _____

Please write who the check shall be made payable to and the amount.
The Association Manager will fill in the check number and the date it was written.

1) Check payable to: _____

Check No. _____ Amount \$ _____ Date: _____

2) Check payable to: _____

Check No. _____ Amount \$ _____ Date: _____

3) Check payable to: _____

Check No. _____ Amount \$ _____ Date: _____

Association Manager Approval: _____ Date: _____

Note for person making this request for funds...

1. This form must be completed for any disbursements and the request must come from an authorized representative of the Activity or Event which has an account in the Activity Fund. Funds drawn from the Activity Fund shall be charged against the requesting activities account.

2. If any part of the Request for Funds are to be used as contract deposits, advances, etc., which can obligate LMPOA for future payment of additional sums, it must be accompanied by an Activity or Event Budget Worksheet (LMPOA Form A-2).

3. To assure that you will receive your funding when needed, submit your request complete and prompt.

ACTIVITY OR EVENT BUDGET WORKSHEET (Form A-2)

This form is used for an Activity affair or Event cost planning. It provides a means by which a cost estimate can be made in order to determine how much income will be required to meet their financial objective.

An Event is required to use this form to estimate income and expenses. Advance funds for an Event will not be disbursed until an acceptable Form A-2 as determined by the Association Manager is on file in the Association Office. Advanced funds are generally only given for contracts that require prepayment to hold a date and will be debited from the events sub account.

TICKETS AND PROMOTIONS

Activities or Events issuing tickets, promotional materials and media announcements will:

Identify – Show the name of the Activity or Event putting on the affair (e.g., social function or gathering).

Time & Location – Indicate the scheduled date, time and place for the affair.

Purpose – Clearly indicate the purpose for the Activity affair or the Event.

Price – Show the price for attendance and indicate if:

➤ Sales tax is included or

➤ Sales tax is not included.

Special Conditions – Indicate any other required involvement (e.g., BYOB, wear a costume, dress code, etc.).

Refunds – Print on the tickets if they are fully, partly or not refundable.

If tickets are refundable, print date on ticket after which refunds will be available from the Activity or Event committee or if tickets are only refundable up to the date funds are committed for contracted services or entertainment, print date after which refunds will not be made.

FUNDS RECONCILIATION

All funds remaining, if any, at the conclusion of an Activity affair or an Event will be submitted to the Association Manager within five (5) working days after the Activity affair or Event. An *Activity or Event Reconciliation* (Form A-3) must be completed by the appropriate Activity or Event committee and submitted with remaining funds along with all receipts. The Association Manager will review the form for accuracy and completeness and then sign the completed form and make one copy. The original will be placed in the activity's file in the Association Office. The copy will be returned to the Activity or Event committee for its files.

MONTHLY STATUS REPORT

Every month the Finance Committee will produce a report of the Activity Fund and its component sub-accounts (Form A-4). This report will include the beginning balance, deposits, withdrawals and ending balance for every Activity and Event sub-account within the Activity Fund. Upon review and reconciliation by the Finance Committee the report will be posted outside the Association Office. Each Activity or Event Committee is responsible for reviewing this report and verifying the accuracy of their balances. Any questions or concerns should be immediately brought to the attention of the Association Manager or the Finance Committee. A copy of each monthly report will also be maintained in the Finance Committee book in the Recreation Center Library.

BANK STATEMENTS

Monthly bank statements will be reconciled by the Finance Committee. A listing of the balance in each category of the Activity Fund and the balance in each individual Activity account within the fund will be maintained and filed in the library using the Activity Account Balance Form (Form A-4). Each Activity is responsible for assessing the accuracy of their account.

PETTY CASH

A petty cash fund (amount to be approved by the Board of Directors) maintained by the LMPOA office shall be reimbursed as needed from the Activity Fund provided a request for funds form with appropriate receipts, etc. is provided to the individual co-signing the check and to the Finance Committee person reconciling the account in the month the check is issued.

TAXES

Any state or federal taxes resulting from ticket sales, Event income or profit, etc. shall be allocated to the committee or Activity account accruing that obligation.

FORMS REQUIRED BY THIS DOCUMENT:

LMPOA Form A	Activity Application
LMPOA Form A-0	Event/Fundraiser Application
LMPOA Form A-1	Request for Funds
LMPOA Form A-2	Activity or Event Budget Worksheet
LMPOA Form A-3	Activity or Event Reconciliation
LMPOA Form A-4	Activity Activities Sub-Account Balances

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC

ACTIVITY OR EVENT BUDGET WORKSHEET

LMPOA Form A-2

To be used in conjunction with Form A-0

Activity/Event Name: _____ Chairperson: _____

Activity/ Event Date: _____ Treasurer: _____

Line Item	Description	Expected number of Participants	Unit Price	Total
0	Expected Revenues			
1	Ticket Sales			
2	Food Sales			
3	Other			
4				
5				
6	Total Revenue			
7	Estimated Expenses			
8	Entertainer			
9	Band			
10	Transportation			
11	Food/Beverage			
12	Decorations			
13	Prizes			
14	Paper Goods			
15	Other			
16				
17	Taxes			
18	Total Expenses			
19	Number of Participants to Break Even:			
20	Expected Profit/Loss:			
21	Contract Cancellation Date (if any):			
22	Contract Penalty Amount (if any):			

Raffles and Lotteries

The LMPOA Board of Directors, in accordance with the Florida Statue 849, prohibits Raffles & Lotteries at or for any LMPOA Function.

Alcohol

The LMPOA Board of Directors have limited or have prohibited the serving of alcoholic beverages at any LMPOA Function.

All Activities, Events and Fundraisers are responsible for all polices and procedures set forth by the Board of Directors.

Special Activity or Event Reconciliation-LMPOA Form A-3

Directions and Definitions

These directions and definitions are intended to provide guidance for standardization of the entries made on the Reconciliation form. Any doubts can be addressed to the Association Manager or Finance Committee.

- **Activity/Event Name**-Enter the name as shown on the Activity or Event/Fundraiser Application
- **Date**-The date the Reconciliation is signed and turned in to the Association Manager.
- **Activity/Event Date**-Enter the date(s) the Event, Activity affair or fund-raiser took place.
- **Chairperson**-Enter the name of the registered person who was in charge of the event.
- **Taxable Income:**
 1. Tickets/Admissions-Enter number of units (tickets/admissions, etc.) sold, Unit price and the total income received.
 2. Fund-Raiser-(e.g., Income from goods or other materials purchased for resale as well as income from sales for services and food provided for on site consumption.)
 3. Fund-Raiser Other-See referenced procedure.
 4. Other-Specify the source of the funds and provide documentation.
 5. Total Taxable Income-Include sales tax in all of your taxable income entered on lines 1 through 4.
- **Non-Taxable Income**-Specify the source of the funds and provide documentation. (e.g., Sponsor donation(s), Other donations, Dues, Fund-raisers such as Bake Sales, Sale of donated items, etc.)
- **Funds Advance**-Checks written against the Activity Fund by the Association Manager are recorded on these lines. The funds may be from either the individual Activity Account or the Activity Reserve. A LMPOA "Request for Funds" Form A-1 is required for each withdrawal.
- **Expenses**-Lines 17 through 23 has typical categories which may be changed by crossing out a category and entering one more appropriate to your needs. Remember this form is not intended for use as an itemized list of individual receipts. Receipts should be grouped together and their sub totals entered on the form. If sales tax has been paid on any of the categories enter the value in the Tax Paid column. Be sure that all receipts justifying your cost are securely attached.
- **Calculation Factor**-Multiplying the Taxable Income by the 0.0654 factor is the same as dividing the Taxable Income by 1.07 to get the base taxable income and then multiplying by 0.07 to get the sales tax.
- **Chairperson/Treasurer**-Enter the name of the person submitting the reconciliation. If the person is other than the Chairperson or Treasurer cross out the work "Chairperson" and/or "Treasurer" and enter the title and name of the person who is submitting the form.

The reconciliation form is to be submitted to the Association Manager within five (5) working days after the reportable activity or event.

LAKE OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.

ACTIVITY OR EVENT RECONCILIATION

LMPOA Form A-3

Activity/Event Name: _____ Date: _____

Activity/Event Date: _____ Chairperson/Treasurer: _____

Activity/Event Income				
Line	Income by Ticket or Admission Purchase	Units	Price	Total -Tax
1	Taxable: Tickets/Admissions *if tax included deduct (price/1.07)			0.00
	Other Taxable Income	Amount Collected		Total - Tax
2	Other:			0.00
3	Other:			0.00
4	Other:			0.00
	Total Taxable Income			
5	Add Lines 1-4			0.00
	Non Taxable Income (please specify, e.g. Fund-Raiser, Sponsors, Donations, Dues)	Amt. Collected		
6	Other:			
	Taxes Received			
7	Line 5 X .07			0.00
	Total Amount Collected for Activity/Event			
8	Add Lines 5-7			0.00
9	Funds Advance from LMPOA Activity Fund			
10	Date	Check#	Issued to	Purpose
11				
12				
13				
14				
	Activity/Event Expenses			
15	Other Expenses		Tax Paid	Total Cost
16	Funds Advance Payback			0
17	Entertainment			
18	Instructor/Presenter			
19	Food/Beverage (Groceries)			
20	Prizes			
21	Food Service Plastic & Paper Goods			
22	Miscellaneous			
23	Other:			
24	Total Expenses			0
25	Income less Expenses (Line 8 less Line 24)			0.00
26	Sales Tax Due @ 7% Calculation (Line 5 x 0.07)			0.00
27	Sales Tax Paid (Add Lines 17 through 23)		0	
28	Net Sales Tax Due (Line 26 less Line 27)			0.00
29	Profit (Loss) (Line 25 less Line 28)			0.00

See back side of this form for additional directions and definitions

Chairperson/Treasurer: _____ (signature)

_____ (printed name)

LMPOA Form A-4

Account Name:	Previous Month	Deposits	Withdrawals	Current Month	Approved Use	Note/Flag:
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
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				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
				\$0.00		
TOTAL:	\$0.00	\$0.00	\$0.00	\$0.00		

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.

PURCHASE REQUEST
New Item/Replacement/Service

LMPOA FORM A-5

1) Request Date: _____ Date Needed: _____

2) Individual, Group or Activity Name: _____

3) ITEMS- Type of item: _____ New: _____ Replacement: _____

3.1) Description of Item: _____

3.2) Where will the Item be purchase? _____ Estimated Cost \$ _____

3.3) Where will the item be located/stored in Lakes of Mount Dora? _____

3.4) How will the item be used? _____

3.5) Who will be responsible for the operation and use of the Item? _____

4) SERVICE- Type needed: _____ New: _____ Repair: _____ Maintenance: _____

4.1) Item needing service: _____

4.2) Description of service: _____

4.3) Who will provide the service? _____ Estimated Cost \$ _____

4.4) Service providers address: _____

4.5) Where will the service be preformed? _____

4.6) LMPOA person who will over see and sign for the service? _____

5) Additional Justifications, Notes, or Comments: _____

Person Making Application

LMPOA FORM A-5 cont.

Name (print)	Signature	Date
Finance Committee	_____	_____
_____ Approved- Forward to Association Manager		Date _____
(Upon appointment) _____ Approved- Not Forwarded, Funding Source:		

_____ Disapproved- Reason: _____		
	Returned to Applicant Date: _____	

Name (print)	Signature	Title
Association Manager	_____	_____
_____ Approved- Forward to Board of Directors		Date _____
_____ Approved- Not Forwarded, Funding Source:		

_____ Disapproved- Reason: _____		
	Returned to Applicant Date: _____	

Name (print)	Signature	Title
Board of Directors		
_____ Approved- Funding Source:		

_____ Disapproved- Reason:		

	Returned to Applicant Date: _____	

Name (print)	Signature	Title
A COPY OF THIS FORM MUST BE RETURNED TO THE APPLICANT WHEN COMPLETED		

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.
Florida Sales and Use Tax Worksheet

Month _____ Year _____ Date Due _____ Date Submitted _____

Line Item	Activity/Event	Date	1 Gross Sales	2 Exempt Sales (donations etc.)	N/A Total Amount Collected (including Sales Tax)	3 Taxable Amount (Col. NA1.07)	4 Total Tax Collected (Col. NA-3)	5 Less Lawful Deductions	7 Total Tax Due (Col. 4-5)
1			\$ -			-	-	\$ -	-
2			\$ -			-	-		-
3			\$ -			-	-		-
4			\$ -			-	-		-
5			\$ -			-	-		-
6			\$ -			-	-		-
7			\$ -			-	-		-
8			\$ -			-	-		-
9			\$ -			-	-		-
10			\$ -			-	-		-
11			\$ -			-	-		-
12			\$ -			-	-		-
13			\$ -			-	-		-
14			\$ -			-	-		-
15			\$ -			-	-		-
16			\$ -			-	-		-
17			\$ -			-	-		-
18			\$ -			-	-		-
19			\$ -			-	-		-
20			\$ -			-	-		-
21	Activity Totals		\$ -		\$ -	-	\$ -	\$ -	\$ -
22	Vending Machine/Food/Beverage					-	-		-
23	Totals		\$ -		\$ -	-	\$ -	\$ -	\$ -
24	11. Less Collection Allowance (2.5% of Line 23)								
25	14. Tax Amount Due with Return								

Preparer: _____ Print Name _____ Signature _____ Date _____



Club Application Form

A-7

Any group of residents may form a club. If approved by the Board, the club will be able to use the clubhouse facilities for meetings and functions. Complete an e-form from the lomd.net website for space availability and to make a reservation.

Approved clubs can drop off meeting announcements, etc. to the Association Office for posting on the bulletin board, channel 116 and the monthly newsletter. Clubs must be open to all residents of the Lakes of Mt. Dora.

The Board has no involvement with the clubs. Clubs must be financially self-sufficient, and cannot use the Association name in any promotions. The State prohibits raffles and lotteries for onsite functions. The club must follow all applicable state laws and LOMD rules and regulations.

CLUB APPLICATION INFORMATION

Club Name: _____

Responsible Person: _____

Telephone #: _____ E-mail: _____

Address: _____

Purpose: _____

Signature: _____ Print Name: _____

Board Approval: _____ Title: _____ Date: _____

CLUB APPLICATION – Today's Date: _____

Club Name: _____

List Officers & who is responsible for Announcements/Reservations/Signing authority for "Request for Funds"

Chairperson: _____ Responsibility: _____

Phone #: _____ E-Mail: _____

Treasurer: _____ Responsibility: _____

Phone #: _____ E-Mail: _____

Secretary: _____ Responsibility: _____

Phone #: _____ E-Mail: _____

Purpose of Club: _____

Will dues be collected: Yes ☐ No ☐

We will be updating the Room Reservation Calendar. Please answer the following:

I will make my reservation as the need arises: Yes ☐

Do you need a recurring reservation? Yes ☐ No ☐

What days of the week will you meet?

Monday ☐ Tuesday ☐ Wednesday ☐ Thursday ☐ Friday ☐ Saturday ☐ Sunday ☐

How often will you be meeting: (e.g., Every Monday, 2nd Tues of the month, etc.)

What times will you need: Start Time: _____ End Time: _____

If setup/cleanup is needed: Setup Time: _____ Cleanup Time: _____ Does not Apply _____

What room will you need: _____

Will there be any outside members? Yes ☐ No ☐

Please return this ASAP to the CAM Office or email to nancyatlakes@gmail.com. If you have any other special instructions please state on a separate sheet of paper.

BOARD APPROVAL: _____

FOR OFFICE USE ONLY: On the LOMD Calendar from _____ to _____

LAKES OF MOUNT DORA PROPERTY OWNERS ASSOCIATION, INC.
CLUB REQUEST TO USE LMPOA FACILITIES

LMPOA Form A-8

Request Date: _____

Club Title: _____

Requested Start Date: _____ End Date: _____
(End date may no longer than one year from start date.)

Duration (Time): _____ to _____

Facilities Requested: _____

Intended Use : _____

I certify that I am authorized by the Club Membership to make this request. It is understood that the Club will be responsible for compliance with all applicable laws as well as with all LMPOA rules, regulations, policies and procedures.

Raffles and Lotteries-The LMPOA Board of Directors in accordance with Florida Statute 849 prohibits Raffles & Lotteries at or for on-site functions.	Alcohol-The LMPOA Board of Directors have limited or prohibited the serving of alcoholic beverages at or for on-site functions.
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Person Making Request: _____
Title/ Position

Printed Name Signature

To be filled in by the Association Manager:

Approved _____ Rejected: _____ Date: _____

Signature

Comments: _____

EVENT GUIDELINES

Form A-09

OVERVIEW

An Event is a LMPOA approved one-time social affair or celebration for the benefit and enjoyment of all residents usually tied to a holiday or special occasion (e.g., Christmas, New Years, Oktoberfest, July 4th, St. Patrick's Day, etc.) or as may be determined by the Association Manager. An event may be a fundraiser (see Form A-14) if designated on the Event/Fundraiser Application.

EVENT REQUIREMENTS

In order for an Event to be held at Lakes of Mount Dora, the Event must...

- Be approved by the Association Manager.
- Have an approved *Event/Fundraiser Application* (LMPOA Form A-0) on file with the Association Manager.
- Be managed by a volunteer ad-hoc committee selected by the Association Manager and consisting of at least a chairperson, a Vice or Co-Chairperson and a Treasurer.
- Keep the Association Manager aware of changes in Chairperson, Vice or Co-Chairperson or Treasurer.
- Work with the Association Manager setting up and running the Event.
- Comply with all LMPOA rules, regulations, policies and procedures.

EVENT SUB-ACCOUNTS

- A sub-account to the Social Affairs Account will be opened in the LMPOA Activity Fund.
- Funds may be accumulated through ticket sales, entry or admission fees, donations, fund raisers, etc.
- All funds received will be turned in to the Association Manager for deposit into the Event sub-account.
- The committee will check posted monthly financial report for sub-account transactions and balance accuracy.

EVENT COMMITTEE RESPONSIBILITIES

Event Committees will be responsible for ...

- Making out and submitting an *Activity or Event Budget Worksheet* (Form A-2) to the Association Manager and will:
 - Carefully estimate cost and plan to use contingencies, as may be required, so that the Event will break even or show a profit. Large profits are to be avoided.
 - Determine if all or part of the planned Event profit is to be used to purchase an item or items which may or may not be required in order to hold the Event. The committee must attach a completed *Purchase Request* (Form A-5) to the budget worksheet. The Purchase Request cannot be executed until after the Event is closed and the Association Manager has determined that there is enough profit to cover the cost for the requested item(s).
- Using a *Request for Funds* (Form A-1) to withdraw funds from the Activity Fund.
- Designing tickets and promotions in accordance with the *Activity Fund Standard Operating Procedure*.
- Selling tickets, if required, for the Event and keeping a record of the ticket sales. (The Event committee cannot depend on the Association Manager or Activities Office volunteers to sell tickets.)
- Set up and clean up of the Event.
- Making refunds and keeping a record for the refunds subject to review by the Association Manager.
- Keeping a record of other sources of funds (e.g., admission fees, donations, sponsors, etc.).
- Have receipts for all expenses related to the affair.
- Being aware of sales tax liabilities that may apply. (See Florida Sales Taxes)
- Completing an *Activity or Event Reconciliation* (Form A-3) at the end of an affair and submitting it (with all records of ticket sales, other sources of funds, refunds and receipts for the expenses) to the Association Manager for review and approval within five (5) days of the close of the event/fundraiser.

EVENT RESIDUAL FUNDS AND THEIR DISPOSITION

If after an event has been reconciled and closed and there is revenue left over:

The Event Committee shall complete a *Purchase Request* (Form A-5) for the items designated on the Event/Fundraiser Application and submit it to the Association Manager for review. Approval

will be based on the equipment utility, cost benefits to the community and the propriety of using the Event profits in this manner. If approved, the funds will be withdrawn from the Social Fund Sub-Account. This must be done within thirty (30) days unless prior written approval is given. After 30 days the revenue left over will be deposited into the Social Fund Sub-Account.

Under no circumstances may an Event use funds for non Event related expenditures or donations unless the Event is deemed to be a fundraiser and is so advertised prior to the Event taking place.

When the Event sub-account is closed (after the Event is completed) any loss in funds due to a contract cancellation or the miscalculation of the planned expenses will be debited to the Social Fund sub-account. A profit will be credited to that sub-account.

The Social Fund Sub-Account is managed and controlled at the sole discretion of the Association Manager.

LMPOA POLICIES

- **Raffles and Lotteries** – The Board of Directors, in accordance with Florida Statute 849, prohibits Raffles and Lotteries at or for any LMPOA functions.
- **Alcohol** – The LMPOA Board of Directors have limited or prohibited the serving of alcoholic beverages at any LMPOA function.

ACTIVITY FUND STANDARD OPERATING PROCEDURE

Form A-10

OVERVIEW

All activities and Events sponsored by the LMPOA are subject to LMPOA Board or Association Manager approval and must be open to all residents. Activities and Events are allowed to charge fees to attendees and participants in order to cover costs and/or to raise funds. All Activity and Event funds are contained in a single Activity Fund which is maintained and monitored by the Association Manager and Finance Committee. The structure for the fund account:

ACTIVITY FUND

- Activity accounts
- Other Income & Expense Account
- Social Fairs Account
 - Event Accounts
 - Fundraiser Accounts

DEFINITIONS

The Activity Fund shall consist of the following categories of funds:

- *Activities Accounts* – These accounts contain funds received by various LMPOA Board Chartered Activities through dues, entry fees, admission fees, donations, or fund-raising Activities, etc. This category of accounts cannot be part of, funded by, or any other way part of the operating budget established annually for LMPOA.
- *Other Income & Expense Account*- This account will be set up as a general account for the association office and may be used to purchase supplies and other items for the office as designated by the Association Manager. The income from non-ticked sales out of the Association Office such as copies, faxes, barcodes, etc..
- *Social Affairs Account* – This consists of funds budgeted for or generated through single Events handled by or coordinated through the LMPOA Association Manager. This category of the Activity Fund may be supplemented with additional funds on an annual basis by the LMPOA Board of Directors provided the request for such funds is made by the LMPOA Association Manager and routed through the Finance Committee as part of the annual budget process.
 - *Event Accounts*- These accounts are set up by designated Activities and must have an Event/Fundraiser Application (Form A-0) on file in the Association Office. The left over revenue from these events will be deposited into the Social Affairs Account unless otherwise designated and approved by the Association Manager.
 - *Fundraiser Accounts*- These accounts are set up by designated Activities and must have an Event/Fundraiser Application (Form A-0) on file in the Association Office. Revenue from the fundraiser must be used to purchase what was designated on the form within thirty (30) days of the event close. The left over

revenue from these events will be deposited into the Social Affairs Account unless otherwise designated and approved by the Association Manager.

ACTIVITY AND EVENT AUTHORIZATION

Activity – In order to function as an Activity in Lakes of Mount Dora:

- The Activity must be approved by the LMPOA Board of Directors or Association Manager.
- An *Activity Application* (Form A) must be completed explaining the objective and/or purpose for the Activity. The form is available from the Association Manager in the LMPOA Association Office.

The completed Form will be submitted to the Association Manager for approval and then routed to the Finance Committee for their records.

A copy of the completed form must be on file in the Association Office before an Activity can begin operation or have an Activity Fund sub-account opened.

Event – The Association Manager is responsible for the management/supervision of all Events in Lakes of Mount Dora. The Association Manager may appoint the Chairperson designated on the Event/Fundraiser Application (Form A-0) to help supervise.

In order to hold an Event:

- The Event must have a current approved copy of the *Event/Fundraiser Application* (Form A-0) on file with the Association Manager.
- If the Event has not been previously approved by the Board an *Event/Fundraiser Application* (Form A-0) must be completed explaining the objective and/or purpose for the Event. The form is available from the Association Manager in the Association Office.

The completed Form will be submitted to the Association Manager for approval and then routed to the Finance Committee for their records.

A copy of the completed form must be on file in the Association Office before an Event can begin operation and have an Event sub-account opened.

ACTIVITY FUND DEPOSITS AND WITHDRAWALS

All accounts comprising the Activity Fund shall be maintained in a single interest-bearing, bank checking account at an institution approved by the LMPOA Board of Directors. Checks issued on the account shall require any two signatures of the following four individuals on all checks: LMPOA Association Manager, LMPOA Association Liaison, LMPOA President of the Board of Directors, Chairman of the LMPOA Finance Committee, or the LMPOA Treasurer. Activity funds are to be controlled by the particular committee and these funds must never be used or

transferred without the written permission of the Activity Chairperson or Activity Treasurer. All deposits into the Activity Fund are made by the Association Manager.

Funds received from any Activity or Social Event shall be turned in to the LMPOA office within five (5) working days after the Event, a Special Event and Activity Reconciliation Form (Form A-3) must be completed. All income and expenses will be credited or debited to the appropriate Activity.

- *Activity Sub-Accounts Deposits* – All funds collected by or on behalf of an Activity will be turned over to the Association Manager for logging and deposit into the individual Activity's Fund Sub-Account. A receipt will be provided by the Association Manager noting the date and source of funds. Each Activity is run by its respective committee. Utilization of these funds is controlled by the Activity committee and will not be used or transferred without the authorization of the Activity Chairperson, Vice Chairperson or Treasurer. These accounts are to keep balances under \$500 unless prior approval is given by the Association Manager. Any amount over \$500 will be deposited into the Social Affairs Account. Written notice must be on file in the LMPOA Activities Office whenever there is a change of an Activity Chairperson, Vice Chairperson or Treasurer.
- *Event Sub-Accounts Deposits* – Each Event is run by its respective ad hoc committee under guidance of the Association Manager. Funds collected are turned over to the Association Manager for deposit into the individual Event sub-account. Utilization of Event funds are controlled by the ad hoc committee managing the Event until completion of the Event. Event funds are the property of the Lakes of Mount Dora residents. Unless pre-approved by the Association Manager expenditure of Event funds for items beyond that which is needed to hold the Event is not allowed. Income and expenses will be credited or debited to the appropriate Activity.
- *Activity and Event Sub-Account Funds Withdrawals* - Request for funds to be drawn from an Activity or Event sub-account will be made on *Request for Funds* (Form A-1) and submitted to the Association Manager. Any request for funds over \$100.00 must have two signatures. The form must be completed for any disbursements and must come from an authorized representative(s) of an Activity or Event. Funds drawn from the Activity Fund will be charged against the sub-account of the Activity or Event making the request. Any funds request for contract deposits, etc. which would obligate LMPOA for future payment of additional sums the *Request for Funds* (Form A-1) must be accompanied by an *Activity or Event Budget Worksheet* (Form A-2).

INTERIM FUNDS DEPOSIT

In order to minimize the amount of cash and checks on hand in the Association Office funds received prior to the completion of a specific Activity affair or Event (i.e., ticket sales, donations, etc.) will be turned in to the Association Manager in the Association Office for deposit into the individual Activity Fund sub-account. A deposit receipt will be provided by the Association Manager noting the date, source of the funds and the name of the person submitting the funds.

Policy on Alcohol
Sales and Consumption
Lakes of Mount Dora POA

Due to the laws of the county of Lake and the state of Florida regarding the proper licenses required to dispense alcohol and the limitations of liability coverage provided to the LMPOA through its insurance policies, the following has been set as policy by the LMPOA Board of Directors.

- A. Alcoholic beverages may not be sold by any group (activity, owners group, event committee, etc.) on the grounds or common buildings of Lakes of Mount Dora.
- B. Alcoholic Beverages may only be served by a private caterer, with a liquor license, whose employees are in attendance and are totally responsible for the dispensing of the beverages if there is an admission charge or money is collected in any manner in regards to the activity or event.
- C. Sales of liquor are permitted only by a private caterer, with a liquor license, whose employees are in attendance and are totally responsible for the dispensing of the beverages.
- D. LMPOA does not qualify for temporary permits, as we are not a registered non-profit organization; nor can we qualify for such status.
- E. If no admission is charged and no charge is levied for individual drinks, alcohol may be served without a license or permit (totally free event).
- F. People may bring their own alcoholic beverages (BYOB) to an event.

Approval By:

Date:

Policy of Gambling, Raffles, Lotteries and Games of Chance

At
Lakes of Mount Dora

Any activity or event conducted on/in LMPOA facilities or common grounds is prohibited from engaging in any game of chance at any place, by any device whatever for money or other things of value in violation of the State of Florida Statute 849.

Activities violating these statutes will be denied use of LMPOA facilities.

1. Certain penny-rate games are not crimes. See 849.085 for details. (included in the details; winning pots do not exceed \$10)
2. Lotteries prohibited (including raffles): See 849.09 for details.
3. Door prizes are permissible but must be advertised as "no purchase necessary."

Note: We are not exempt from this statute as we are not an organization exempt from tax under 501C of the Internal Revenue Code, nor can we qualify as such.

4. Bingo authorized: for conditions for conduct; permitted uses of proceeds; limitations; see 849.0931 for details.

All games of chance must be approved by the LMPOA Board of Directors, or its agent, in advance.

Reference: Florida Division of Legislative Information: Division of Statutory Revision; and a representative of the Florida House Regulated Services Committee (the committee that wrote the current legislation as amended).

Date Approved: _____

Approved By: _____

Lakes of Mount Dora Property Owners Association. INC.
Association Policy
Clubs at Lakes of Mount Dora

Form A-13

Clubs are resident activities, not Association activities. This means that the Board of Directors and LMPOA do not want any involvement with clubs other than monitoring use of Association facilities for compliance with all rules, regulations and policies and procedures related thereto.

Any group of residents may form a club. Use of the Association facilities by clubs for meetings and functions must be authorized and scheduled with the Association Manager.

Clubs:

- must be financially self sufficient.
- cannot receive or use Association Funds, materials or property or in any way cause expense for the LMPOA.
- cannot have their funds handled by the LMPOA.
- cannot use the association by name or reference in any of its promotion.
- must be responsible for compliance with all applicable laws as well as with all LMPOA rules, regulations policies and procedures.
- must register with the LMPOA Association Manager or its agent on a "Club Registration" Form A-7.

Attachment:

Form A-7 – Club Registration

For the Board of Directors:

Date: _____ Board Signature: _____

FUNDRAISERS

Form A-14

OVERVIEW

Fundraisers are Events held to raise funds for a specific purpose. Any Approved LMPOA activity or event group may conduct a fundraiser.

REQUIREMENTS

All fundraisers must:

- Be approved by the LMPOA Board of Directors or its agent (Form A-0.)
- Be fully disclosed as a fundraiser in the promotion(s), advertising, sign up sheets and admissions or ticket sales, if any.
- Disburse in a timely manner all proceeds received, net of appropriate expenses, to the purpose of the fundraiser.
- If the fundraiser is being conducted to purchase an item(s) for use on behalf of the LMPOA or an approved Activity the following additional criteria must be met:
 - The item(s) purchased from the fundraiser proceeds becomes the property of the LMPOA.
 - Such item(s) may be used by any LMPOA approved Activity, Event or by any other group of residents with the prior approval of the LMPOA Board of Directors or its agent.
 - Items must be purchased within thirty (30) days of the close of the event.

FLORIDA STATE TAXES

Depending upon how a fundraiser is organized and run the proceeds raised may be subject to Florida State and County Sales Tax.

Taxable – The following fundraisers will be subject to sales taxes:

- Any Activity or Event sponsored fundraiser where tickets are sold or admissions charged.
- A fundraiser where purchased goods are re-sold (e.g., T-shirt sales).
- If more than two fundraisers are held for an Event or Activity per year.

- Proceeds from the sale of food for immediate consumption at a fundraiser.

Non-Taxable – The following fundraisers will not be subject to sales taxes:

- A fundraiser where neither tickets are sold or admission is charged.
- When proceeds are solely from voluntary donations.
- A fundraiser where the proceeds are from the sale of items made or donated (i.e., bake sales, bazaars, craft sales, etc.).
- If the fundraiser does not exceed the limit of two in any 12 month period per Activity or Event.

CLARIFICATIONS

If any doubt exists as to the taxable status of a fundraiser seek clarification from the Association Manager or LMPOA Finance Committee.

ACTIVITY GUIDELINES

Form A-15

OVERVIEW

An Activity is a LMPOA approved social program or pursuit by residents which meet on a regular on-going basis (e.g., Breakfasts, Bridge, Bingo, etc.). LMPOA facilities are generally but not necessarily used for their meetings and gatherings.

ACTIVITY REQUIREMENTS

In order for an Activity to exist at Lakes of Mount Dora it must...

- Be approved by the Board of Directors or Association Manager.
- Have an approved Activity Application (Form A) on file with the Association Manager in the Association Office.
- Be managed by a committee, which has elected at least a Chairperson, a Vice or Co-Chairperson and a Treasurer.
- Keep the Association Manager aware of changes in Chairperson, Vice or Co-Chairperson or Treasurer.
- Work with the Association Manager setting up and running its affairs.
- Comply with all LMPOA rules, regulations, policies and procedures.
- Not plan on being funded by or in any other way be a part of the LMPOA Operating Fund.

ACTIVITIES WITH AN ACTIVITY FUND SUB-ACCOUNT

Activities can collect funds through dues, entry fees, admission fees, donations, fund raisers, etc.

Is responsible for:

- Turning in all funds received to the Association Manager for deposit into its Activity Fund sub-account.
- Checking posted monthly financial report for sub-account transactions and balance accuracy.
- Any loss in funds due to a contract cancellation or miscalculated expenses.

Is managed and controlled at the sole discretion of the Activity committee. These accounts are to keep balances under \$500 unless prior approval is given by the Association Manager. Any amount over \$500 will be deposited into the Social Affairs Account.

ACTIVITIES THAT COLLECT FUNDS FOR OFF PREMISES SPECIAL FUNCTIONS

The Activity may deposit these funds in its Activity fund sub-account (e.g., funds for tickets to a show or other entertainment and associated transportation, etc.). The Activity will make as single *Request for funds* (Form A-1) to:

- Pay for the show tickets.
- Pay for the transportation and
- Make refunds.

ACTIVITIES THAT DO NOT NEED AN ACTIVITY FUND SUB-ACCOUNT

- Any activity that collects funds for a specific purpose such as a tour, cruise or other like function wherein the participant pays directly an off-premises company or agency such as a travel agency or their agent.
- Any Activity that collects donations if amount not specified, suggested or otherwise directed at a meeting as “chip in funds” for immediate cost for refreshment(s) (e.g., coffee and donuts during a meeting of the Activity committee and/or the members).
- Any Activity that has been designated as a “Club.”

ACTIVITY RESPONSIBILITIES FOR AN AFFAIR

From time to time an Activity may sponsor a social function which is open to all residents (e.g., plays, concerts, fund raisers, etc.). Funds raised from such functions may be used in the Activity in their sold discretion except that all the funds raised by a fundraiser must be used for the stated purpose of that fundraiser.

ACTIVITY AFFAIR REQUIREMENTS

For each affair the Activity must:

- Make out and submit an *Even/Fundraiser Application* (Form A-0) to the Association Manager.
- Use the *Request for Funds* (Form A-1) to withdraw funds from the Activity Fund.
- Design tickets and promotions in accordance with the *Activity Fund Standard Operating Procedures*.
- Sell tickets, if required, for the affair and keep a record of the ticket sales. (The Activity committee cannot depend on the Association Office or Association Office volunteers to sell tickets).

- Make refunds and keep a record of the refunds. (The Activity committee cannot depend on the Association Office or Association Office volunteers to make refunds.)
- Keep records of other sources of funds (e.g., admission fees, donations, sponsors, etc.).
- Have receipts for all expenses related to the affair.
- Must be aware of sales tax liabilities that may apply.
- Complete an *Activity or Event Reconciliation* (Form A-3) at the end of an affair and submit it (with all records of ticket sales, other sources of funds, refunds and receipts for the expenses) to the Association Manager for review and approval.

LMPOA POLICIES

- **Raffles and Lotteries** – The Board of Directors, in accordance with Florida Statute 849 prohibits Raffles and Lotteries at or for LMPOA functions.
- **Alcohol** – The LMPOA Board of Directors have limited or prohibited the serving of alcoholic beverages at LMPOA functions.