



*Lake County, Florida*  
**Citizen's Annual Financial Report**  
*Fiscal Year Ended September 30, 2012*



**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

**PRESENTED TO**

**Lake County  
Florida**

**for the Fiscal Year Ended**

**September 30, 2011**



*Christopher P. Morill*  
President

*Jeffrey L. Esser*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lake County, Florida for its Popular Annual Financial Report for the fiscal year ended September 30, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



## A Message from Neil Kelly, Lake County Clerk of the Circuit Court

*Neil Kelly, Clerk*

To the Citizens, Residents, and Friends of Lake County:

I am pleased to provide you with the *Lake County, Florida Citizen's Annual Financial Report (Citizen's Report) for the Fiscal Year Ended September 30, 2012*.

The information in this report is derived from the *Lake County, Florida Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended September 30, 2012*. The CAFR consists of over 200 pages of detailed financial statements, notes, schedules, and reports. The Citizen's Report presents the County's fiscal year 2012 financial activity in a simplified, and subsequently easier to read version than the CAFR. Both reports are posted on the Lake County Clerk website, [www.lakecountyclerk.org](http://www.lakecountyclerk.org) (under "Records Search"), and on the County's website, [www.lakecountyfl.gov](http://www.lakecountyfl.gov) (under "Most Requested"). They are also available at the County Finance Department office, 315 West Main Street in Tavares.

This report presents the financial information of all County government operations, including those of the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Since the Citizen's Report contains simplified information, it does not conform to generally accepted accounting principles (GAAP) for governmental entities, as does the CAFR. As the Chief Financial Officer of Lake County, I am fully responsible for the accuracy of these financial reports.

I hope that you find this report easy to read, interesting and informative.

Sincerely,

Neil Kelly  
Lake County Clerk of the Circuit Court



# Citizen’s Annual Financial Report

## Lake County, Florida

### Table of Contents

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Lake County-Then and Now/About This Report.....	1
Principal Officials.....	2-4
Organization Chart.....	5
Net Assets of the County.....	6
Governmental Activities - Revenues by Type .....	7-8
Property Taxes.....	9
Governmental Activities - Expenses by Type .....	10-11
Business-type Activities – Landfill .....	12
Capital Assets.....	13
Long-Term Debt.....	14
Cash and Investments.....	15
Accomplishments.....	16-17
Contact Information .....	18

# Lake County - Then and Now

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In May 1887, the Florida Legislature created Lake County. It was carved from Orange and Sumter counties, and was named for its 250 named lakes and 1,735 bodies of water. The courthouse, known as the Pioneer Building, was dedicated in 1889.

Early industry consisted of reliance on the land: farming, citrus growing, lumber, and turpentine. Lake County was known worldwide for its record crops of tomatoes, watermelon, ferns, and, of course, citrus. All of this to some degree or another relied on the weather. Big freezes killed not only crops and citrus, but also hopes and dreams. Many growers moved south after a series of freezes in the 1980's.

Other industries soon moved into Lake County and the economy grew. Lake County is known for its beautiful lakes and parks, and tourism is recovering from the recent economic recession. Lake County's history is rich and diverse. Today, as in the past, Lake County is a pleasant place to live and work.

## About This Report

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The Citizen's Report provides an overview of the areas of responsibility and the operations of Lake County's Board of County Commissioners and the five Constitutional Officers: Clerk of the Circuit Court, Property Appraiser, Supervisor of Elections, Sheriff, and Tax Collector. This information is summarized and is not prepared in accordance with generally accepted accounting principles.

The financial information does not substitute for the County's Comprehensive Annual Financial Report (CAFR). The CAFR outlines the County's financial position and operating activities for the year in detail and in conformity with generally accepted accounting principles. The CAFR is audited by the County's external auditors.

Within the report, pages 6 through 11 reflect the sources and uses of County funds within governmental activities and page 12 represents revenues and expenses of business-type activities.

They are distinguished as follows:

**Governmental Activities** include most of the basic services offered to citizens, including tax assessment and collections, fire and law enforcement protection, judicial services, civil emergency services, construction and maintenance of highways, streets and other infrastructure, economic development, social and human services, and cultural and recreational services. Property taxes, intergovernmental revenues, and various user fees finance these operations.

**Business-type Activities** are limited to the Landfill operation.

# Principal Officials

## As of September 30, 2012

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### Board of County Commissioners



*(Pictured left to right: Jimmy Conner – District 3, Chairman Leslie Campione - District 4, Welton G. Cadwell - District 5, Vice Chairman Jennifer Hill - District 1, Sean Parks - District 2)*

Lake County is served by a Board of County Commissioners representing five districts in the County. Elected by the County at large, each commissioner serves a four-year term, in which the terms are staggered.

The Board of County Commissioners is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Manager and County Attorney are appointed by the Commissioners to oversee daily operations, personnel, and legal matters.

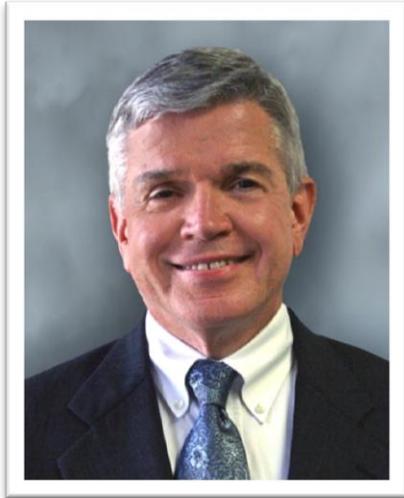
The Commissioners appoint citizens to a variety of committees. Vacancies on these advisory boards are posted as the terms are fulfilled. Those interested in serving go through an application and selection process.

The Board normally meets in regular session twice monthly on Tuesday at 9 a.m. In addition, the Board meets in work sessions whenever necessary to discuss matters of general importance. Minutes are recorded of all Commission meetings, work sessions and public hearings, and made a part of the record.

# Principal Officials, continued

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## Appointed County Officials



*County Manager – David Heath*



*County Attorney – Sanford A. Minkoff*

## Constitutional Officers

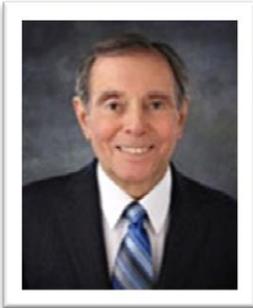


### **Clerk of the Circuit Court: Neil Kelly**

The Clerk of the Circuit Court ([www.lakecountyclerk.org](http://www.lakecountyclerk.org)) is an elected office established by the Florida Constitution. The duties are Clerk of the Circuit and County Courts, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-Officio Clerk to the Board of County Commissioners. In addition, in Lake County the Clerk is the Secretary/Treasurer for the Lake County Water Authority; Treasurer for Lake Emergency Medical Services, Inc. and the Lake County Historical Society; and administrative coordinator for the Lake-Sumter Metropolitan Planning Organization. The Clerk also serves as the passport and documentary stamp agent.

# Principal Officials, continued

## Constitutional Officers, continued



### **Property Appraiser: Ed Havill**

The Lake County Property Appraiser's ([www.lakecopropappr.com](http://www.lakecopropappr.com)) function is to inventory and assess all real estate and tangible personal property in the county for ad valorem purposes. Florida law requires the Property Appraiser to update the values on these records annually.



### **Sheriff: Gary Borders**

The Sheriff ([www.lcso.org](http://www.lcso.org)) is responsible for law enforcement and the protection of life and property in Lake County, for the welfare and safekeeping of the inmates incarcerated in the Lake County Jail, and for security and order in the Circuit and County Courts.



### **Supervisor of Elections: Emogene Stegall**

The Supervisor of Elections ([www.elections.lakecountyfl.gov](http://www.elections.lakecountyfl.gov)) is responsible for preparing and conducting all county, state, and federal elections held in Lake County. The office accurately maintains records for all registered voters in the county. The Supervisor qualifies all candidates and monitors all financial reports required from candidates for office. In addition, the office handles filings of financial disclosure forms by appointed and elected officials.

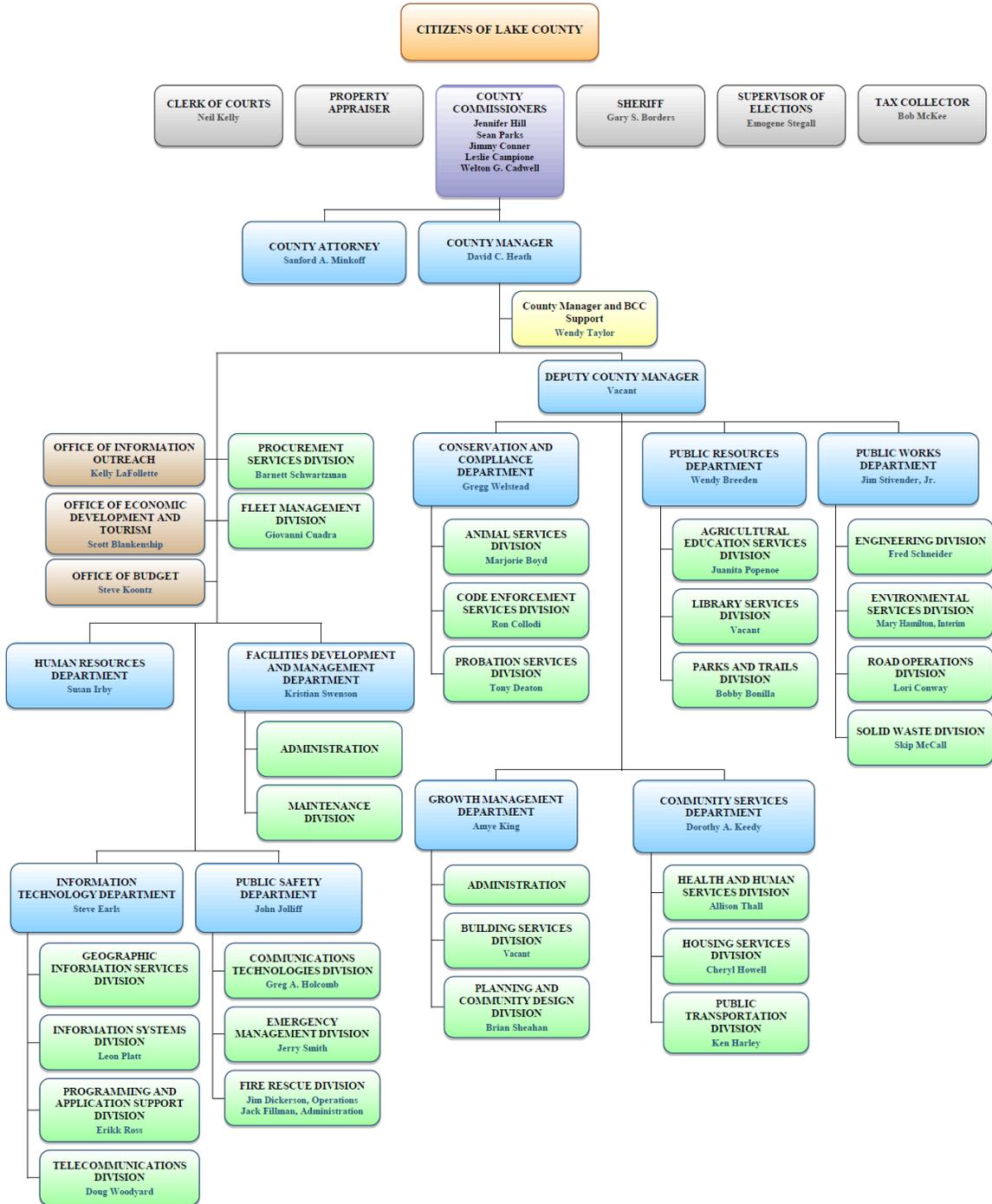


### **Tax Collector: Bob McKee**

The Tax Collector's Office ([www.laketax.com](http://www.laketax.com)) is responsible for providing a wide range of services that include the collection and administration of ad valorem taxes, non-ad valorem assessments, motor vehicle and vessel registration and title fees, occupational license taxes, tourist development taxes, and hunting and fishing license fees.

# Organizational Chart

## Lake County, Florida



# Net Assets of the County

The “net assets” of the County is a useful indicator of the County’s financial position. The following is a summary of Lake County Net Assets for governmental and business activities for 2012 and 2011:

## Lake County’s Net Assets

(amounts expressed in thousands)

	Governmental Activities		Business-type Activity		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 152,684	\$ 185,496	\$ 6,640	\$ 8,385	\$ 159,324	\$ 193,881
Capital Assets	500,885	480,988	12,988	13,458	513,873	494,446
<b>Total Assets</b>	<b>653,569</b>	<b>666,484</b>	<b>19,628</b>	<b>21,843</b>	<b>673,197</b>	<b>688,327</b>
Long-term liabilities outstanding	136,045	137,727	4,179	6,096	140,224	143,823
Other Liabilities	31,749	37,471	2,629	2,314	34,378	39,785
<b>Total Liabilities</b>	<b>167,794</b>	<b>175,198</b>	<b>6,808</b>	<b>8,410</b>	<b>174,602</b>	<b>183,608</b>

### Net Assets:

Invested in capital assets, net of related debt	390,755	384,298	12,552	12,584	403,307	396,882
Restricted	53,113	49,277	-	-	53,113	49,277
Unrestricted	41,907	57,710	268	849	42,175	58,559
<b>Total net assets</b>	<b>\$ 485,775</b>	<b>\$ 491,285</b>	<b>\$ 12,820</b>	<b>\$ 13,433</b>	<b>\$ 498,595</b>	<b>\$ 504,718</b>

At September 30, 2012, Lake County has cash and investments on hand of \$144,232,581 and Lake County’s assets are greater than its liabilities by \$498,595,280 (net assets). Of this amount, \$42,175,160 (unrestricted net assets) may be used to meet the County’s ongoing obligations to its citizens and creditors. The County’s restricted net assets of \$53,113,186 are primarily restricted by enabling legislation such as the use of gas taxes, road impact fees, infrastructure sales taxes and fire assessments.

The County’s total net assets decreased \$6,123,057 from the previous year. The decrease was primarily the result of decreases in revenues from ad valorem taxes.

The General Fund, the County’s primary operating fund, reported an unassigned fund balance of \$14,853,304. This amount is included in the unrestricted net assets shown on the table above. The unassigned general fund balance of \$14,853,304 represents 14% of total general fund expenditures.

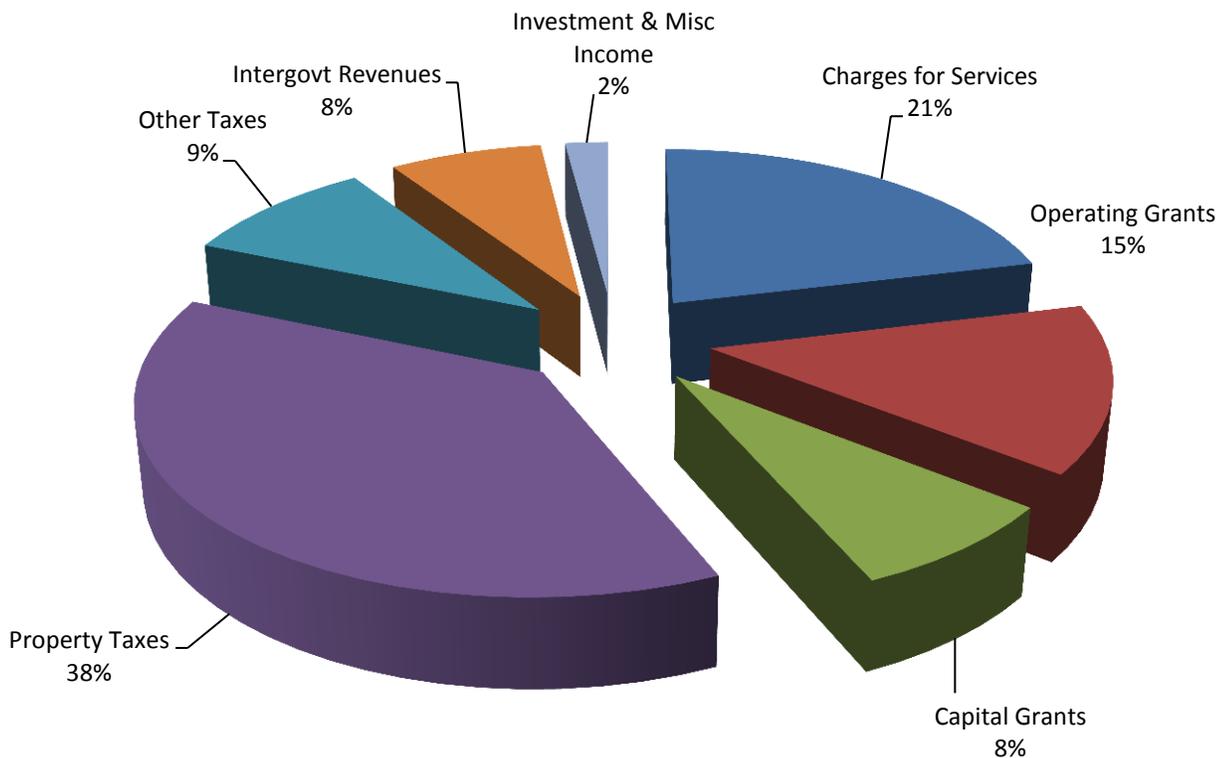
Total bonded debt and notes payable outstanding at year-end amounted to \$118,479,132. There were no new borrowings in 2012. However, the interest rate on a note payable was re-negotiated resulting in a present value savings of just over \$200,000.

# Governmental Activities - Revenues by Type

Lake County receives revenues from various sources. Those sources include property taxes, other taxes, charges for services, operating and capital grants and investment income.

The following is a chart of governmental activities revenue for the 2012 fiscal year:

## Governmental Revenues



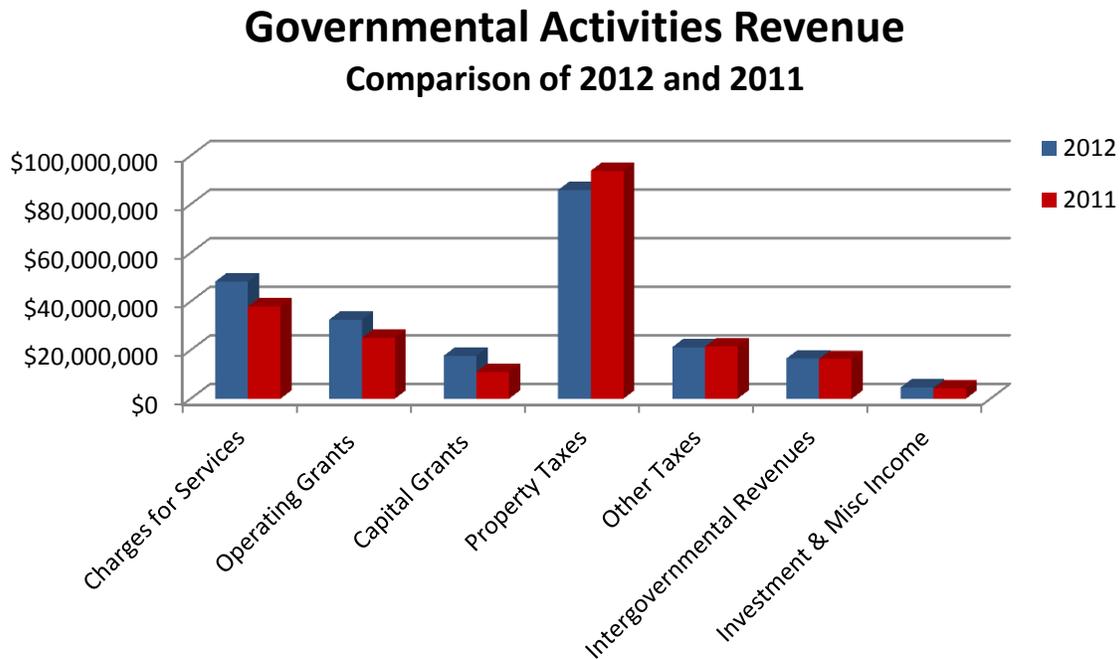
Property taxes comprise the majority of the County's revenue. Other taxes include sales tax, infrastructure sales tax, gas taxes, and tourist development taxes. Sales taxes are received from the state and can be used for any lawful purpose. A portion of the sales tax is used to pay debt service on the Capital Improvements Revenue Bonds. Gas taxes are collected on fuel sold in the county and are used solely for road construction and maintenance. Infrastructure sales tax is the extra penny approved by voters and is used for infrastructure improvements such as buildings, roads, fire and sheriff vehicles or other capital. Tourist development taxes are collected from rental lodging and used to promote tourism in the County.

Program revenues include charges for services and capital and operating grants. Charges for services includes fees collected for services provided by the County and includes court fees, recording fees, and fees charged to other governments.

## Governmental Activities - Revenues by Type, continued

Capital and operating grants are monies received from state and federal agencies for construction or for certain programs such as housing and community development. This revenue also includes American Reinvestment and Recovery Act (ARRA) funds received to stimulate the local economy.

The following is a comparison of 2012 governmental activities revenue to 2011:



Overall, revenues from governmental activities increased by \$17.2 million in 2012. An increase of approximately \$25.1 million resulted primarily from the inclusion of Lake Emergency Medical Service, Inc. (Lake EMS). Lake EMS was a joint venture with Sumter County until September 30, 2011, when Sumter County withdrew. Lake EMS is now a blended component unit of the County. This resulted in an increase of \$10.2 million in charges for services, \$7.5 million increase in operating grants and \$3.7 million in capital grants from the transfer of equipment.

These increases were offset by a decrease of approximately \$7.9 million in property taxes. Property taxes declined as the result of an 8% decrease in property values.

# Property Taxes

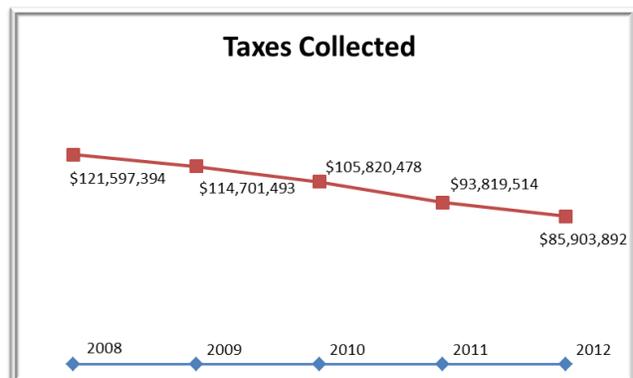
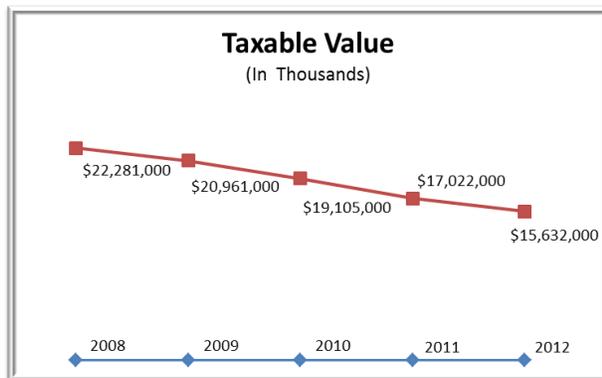
Property taxes are ad valorem taxes levied on the taxable value of real and tangible personal property in the county. These taxes are based on the millage rate imposed by various taxing authorities.

Property taxes are considered general revenue to the County. The County assesses and collects ad valorem taxes to fund the following activities: general government functions, public lands debt service, and for three municipal services taxing units (MSTU): for stormwater, parks and roads, for ambulance services and for fire rescue. A MSTU is a taxing district authorized by law for providing specific services to a defined geographical area. The chart below indicates the millage rates assessed and taxes collected for 2012.

Taxing Authority	Millage Rate	Taxes Collected
General Fund	4.7309	\$ 71,656,854
MSTU Stormwater, Parks & Roads	0.4984	4,016,466
MSTU Emergency Medical Services	0.3853	5,837,620
MSTU Fire Rescue	0.3222	2,725,380
Voter Approved Debt	0.1101	1,667,572
<b>TOTAL</b>		<b>\$ 85,903,892</b>

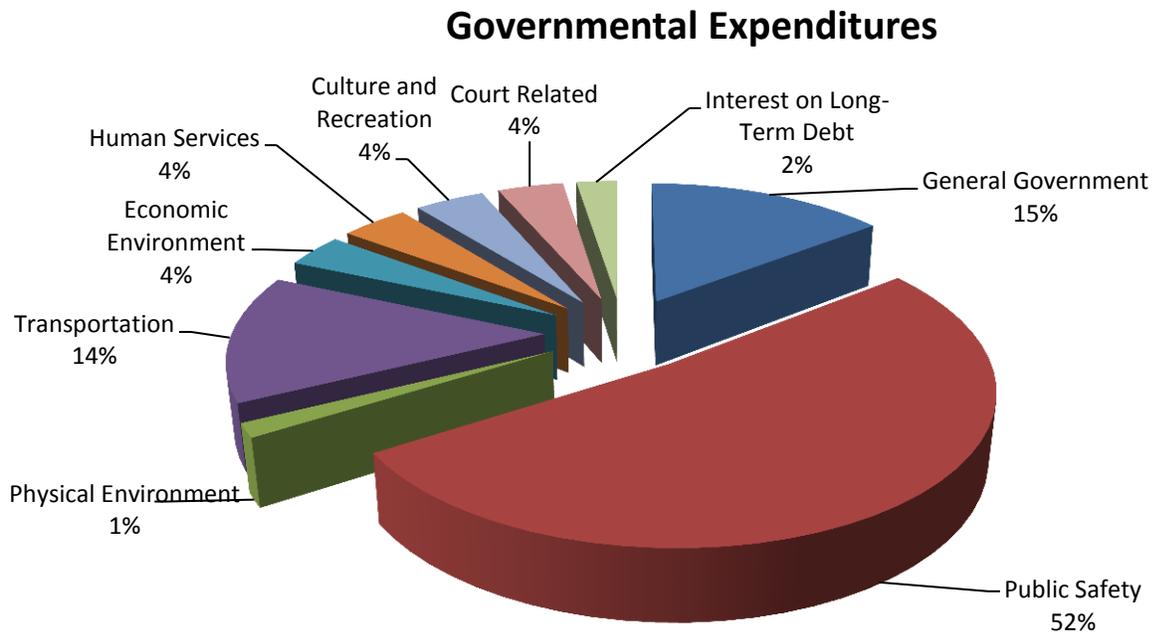
The amount of taxes collected in 2012 totaled \$85,903,892 compared to \$93,819,514 in 2011, a decrease of \$7,915,622 or about 8%. This decrease can be attributed to an 8% decrease in the assessed value of real and tangible property in the County. The decrease in 2011 from 2010 was about 10%.

The charts below show comparisons in property taxable values and collections from 2008 to 2012:



# Governmental Activities - Expenses by Type

Governmental activities expenses are classified in the following categories:



**General government** includes services that are provided by the legislative and administrative branches of the County for the benefit of the public and government body as a whole. These operations include Board departments such as the county manager, county attorney, budget office, information outreach, information technology, facilities and employee services.

**Public safety** includes law enforcement, corrections and detention, fire services, ambulance services and building inspections.

**Physical environment** includes services relating to the management of natural resources such as the landfill and soil and water conservation.

**Transportation** services include the countywide road system, construction and maintenance of roads and streets and traffic control.

**Economic environment** includes services that develop and improve the economic condition of the community including housing and veteran services.

**Human services** include services for the care, treatment and control of human illness, injury or handicap. These services are for mental health, physical health, public assistance and health care for indigent citizens.

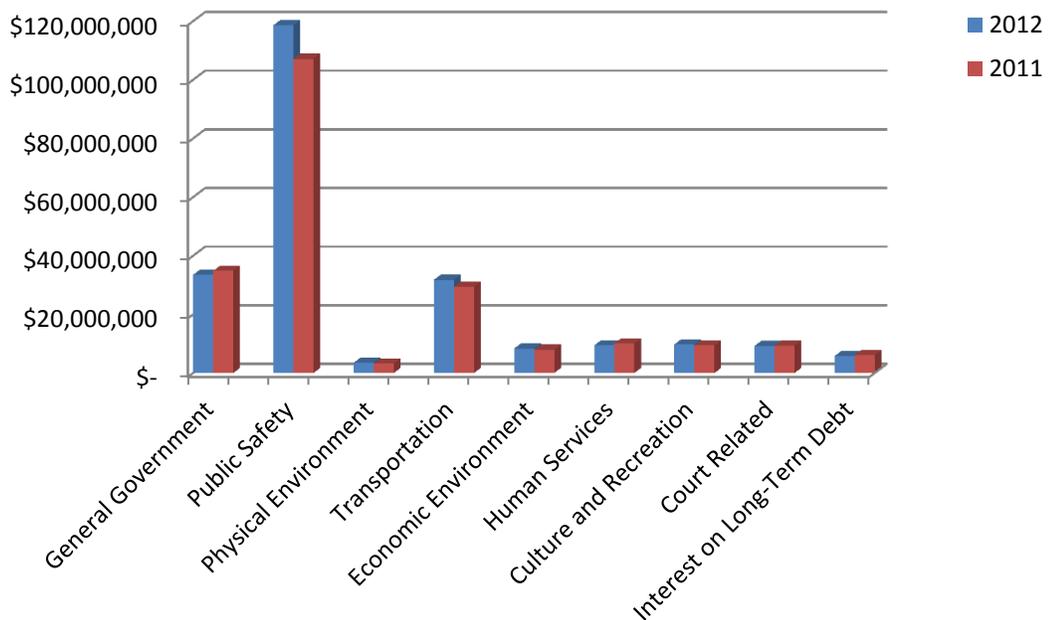
# Governmental Activities - Expenses by Type, continued

**Culture and recreation** includes services provided through parks and recreation programs and the countywide library system.

**Court Related** expenses include all costs of the Lake County courts, including personnel and courthouse facilities.

**Interest on Long-Term Debt** includes all interest payments made by the County for governmental activities.

## Governmental Expenditure Comparison 2012 to 2011



Governmental activities expenses increased in 2012 from 2011 by about \$12.5 million. The majority of the increase, \$11.4 million, was in Public Safety expenses due to the inclusion of Lake EMS.



*North Lake Park*



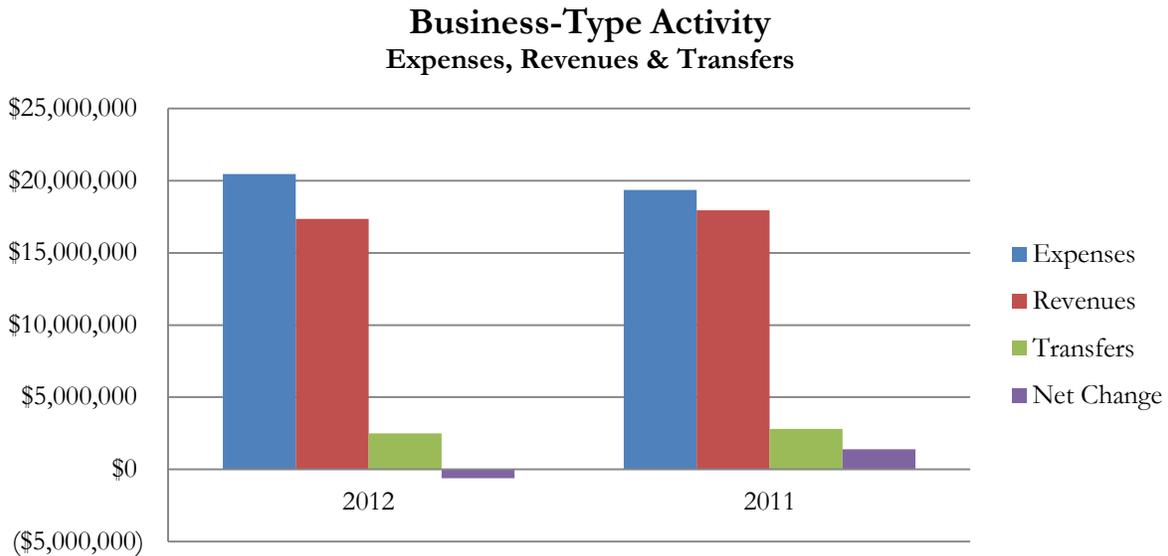
*Cagan Crossing Community Library*

# Business-Type Activities - Landfill

The only business-type activity for Lake County is the landfill. The system consists of one operating landfill and six closed landfills. The Central Landfill Phase III, consisting of two cells, the Ash Cell and the Municipal Solid Waste Cell, was completed in 2009. The Ash Cell began accepting waste in 2011.

The County also uses an incinerator operated by an outside vendor. Our contract with this vendor, Covanta Lake, Inc. (Covanta), requires that we provide a certain amount of waste to the incinerator each year. The service agreement with Covanta will expire in July, 2014. The County is in the process of determining how the solid waste needs of the County will be handled after that date.

The following chart is a comparison of expenses, revenues and transfers by year for business-type activities:



The majority of solid waste in the unincorporated area of the county is incinerated. While this practice saves valuable landfill space, it is a more costly method of disposal. In 2003, the Board reduced tipping fees from \$90 per ton to \$40 per ton to encourage the cities and others to use the system. As a result, the general fund has transferred funds to the landfill since 2003 to cover the cost of operations. The amount of transfer has varied from a high of \$8.2 million to \$3.6 million in 2012. It is anticipated that this transfer will not be required after the contract with Covanta ends in 2014.

In addition to tipping fees, a special assessment of \$184 for collection and disposal is charged to all residents in the unincorporated area of the county. This revenue generated almost \$12 million in 2012. Franchise haulers collect county waste. Collection charges paid to these haulers amounted to \$9.1 million in 2012. Other revenues in the landfill fund are tipping fees of \$4.6 million and recycling revenues of approximately \$702,200.

# Capital Assets

The County's investment in capital assets for its governmental and business-type activity as of September 30, 2012, amounts to \$513,873,582 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, and roads completed and put into use during the period from fiscal year 1980 to 2012.

## Lake County's Capital Assets

(amounts expressed in thousands)

	Governmental Activities		Business-type Activity		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 77,728	\$ 81,638	\$ 2,913	\$ 2,913	\$ 80,641	\$ 84,551
Buildings	123,643	120,346	900	986	124,543	121,332
Improvements other than buildings	25,983	27,912	8,678	8,973	34,661	36,885
Machinery and Equipment	27,782	27,783	473	561	28,255	28,344
Infrastructure	167,018	157,454	-	-	167,018	157,454
Construction in Progress	78,731	65,855	25	25	78,756	65,880
<b>Total</b>	<b>\$ 500,885</b>	<b>\$ 480,988</b>	<b>\$ 12,989</b>	<b>\$ 13,458</b>	<b>\$ 513,874</b>	<b>\$ 494,446</b>

The increase in capital assets of approximately \$19 million in 2012 was related to the transfer in of Lake EMS machinery and equipment in the amount of \$3.7 million and continued construction of the Judicial Center Expansion in the amount of \$16.3 million. The Judicial Center Expansion project began in June 2010 and is expected to be completed in June 2013 at an estimated cost of \$45 million.



*Judicial Center Expansion*



*Lake Emergency Medical Services*

# Long-Term Debt

The County issued bonds (Capital Improvement Revenue Bonds) in 2007 for the expansion of the Judicial Center and other projects including a parking garage, central energy plant and an office building for the Property Appraiser and Tax Collector. In addition, in 2007 the County issued bonds (Limited General Obligation Bonds) in response to a voter referendum to purchase environmentally sensitive land.

Other bonds (Pari-mutuel Bonds) were issued for recreation purposes and for the purchase of a countywide radio system (Hancock Note Payable). The landfill note payable was used to construct a new landfill and to close landfills no longer being used.

The Pari-Mutuel bonds originally issued in 2000 were refunded in 2011 to achieve a lower interest rate. The debt service savings over the next 20 years will be approximately \$549,250 and the economic gain was over \$385,000.

The following chart shows each bond issue and the amount owed at September 30, 2012 and the amount due next year.

Issue Date	Description	Amount Outstanding at September 30 Year End	Principal and Interest Due Next Year
2007	Capital Improvement Revenue Bonds	\$ 81,350,000	\$ 5,740,780
2007	Limited General Obligation Bonds	27,130,000	2,702,188
2011	Pari-Mutuel Revenues Refunding Bond	3,415,000	268,527
2008	Hancock Bank Note Payable	5,584,132	1,141,563
2002	Landfill Note Payable	1,000,000	1,018,758
<b>Total</b>		<b>\$ 118,479,132</b>	<b>\$ 10,871,816</b>

Other liabilities not shown above include accrued compensated absences of \$11,842,951 for all County employees, \$12,700,496 in other post-employment benefits, landfill closure and post closure costs of \$4,094,831, and net bond premium payable of \$4,071,685.

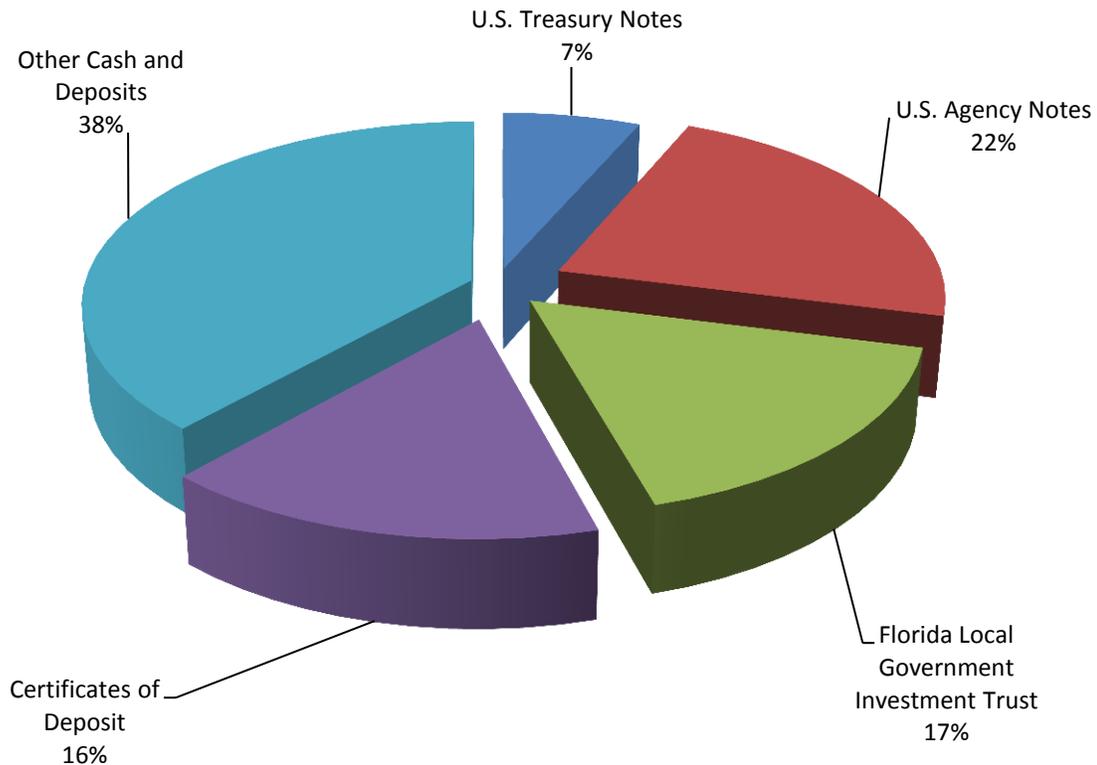
# Cash and Investments

As the custodian of all County funds, the Clerk is responsible for the investment of excess operating and bond funds. The County has an investment policy which was adopted by ordinance. The ordinance follows the investment guidelines set forth in Florida Statutes. Investment objectives are to ensure that excess funds are invested in a manner to maximize yield and at the same time minimize risk, maintain liquidity and demonstrate legal compliance. An investment report is published semiannually and can be found on the Clerk’s website at [www.lakecountyclerk.org](http://www.lakecountyclerk.org).

## 2012 Investments

Investments	Amount
U.S. Treasury Notes	\$ 10,272,906
U.S. Agency Notes	35,070,496
Florida Local Government Investment Trust	26,164,927
Certificates of Deposit	25,003,699
Other Cash and Deposits	60,019,126
<b>Total</b>	<b>\$ 156,531,154</b>

## Cash and Investments 2012



# Accomplishments

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## General Government

The County developed and implemented a new five-year model for long-term budget planning, along with a quarterly budget report to help the commissioners make informed choices for the county's fiscal future. In addition, the County improved efficiency and reduced costs by centralizing its fleet operations. County vehicles and equipment were placed under one management umbrella; a new system that ensures vehicles and equipment receive necessary repairs and preventative maintenance was implemented; and the inventory process was streamlined.



*Judicial Center and ECOC construction*

## Public Safety

The County began construction on the Emergency Communications and Operations Center (ECOC). This project will provide the County with a hardened building that meets federal standards for an emergency operations center. The project is funded by state and federal grants and by infrastructure sales tax and other funds. It is expected to be completed in April 2013. The completed facility will house 9-1-1 operations and dispatch for the Sheriff, Public Safety (Fire) and Lake Emergency Medical Services.

## Physical Environment

The County utilized in-house expertise to complete topographic mapping and grading at the Central Solid Waste Facility which resulted in a savings of \$100,000. In addition, the County implemented a new scrap metal agreement and realized an additional \$90,000 in revenues from the sale of the commodities.

## Transportation

In 2012, several major road and infrastructure projects were completed, including the Lakeshore Bridge construction project and the expansion of Hook Street. The County also installed over 3,000 linear feet of sidewalk along St. Clair Abrams Avenue in Tavares. With the use of grant funds, new traffic signal timing measures were implemented, which reduced the wait time at traffic lights, ultimately saving motorists' time and fuel.



*Lakeshore Bridge ribbon cutting*

# Accomplishments, continued

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## **Economic Environment**

In 2012, the County launched a new economic development web site and opened two new Business Opportunity Centers, in Eustis and Groveland. These centers offer an array of services to help facilitate the growth of small businesses in Lake County. Other initiatives included over 300 site visits by economic development staff to local businesses. The ongoing visits help introduce staff to business owners, and provide information on assistance the County can offer, including available incentives.

## **Human Services**

The County partnered with the school district and local law enforcement to successfully implement the Work in Lieu of Arrest program which diverted 40 juveniles from the court system. The offenders were still held accountable for their actions, completing over 760 hours of community service. Another program allowed offenders participating in pre-trial intervention to donate food and supplies to the County's animal shelter in lieu of community service. This program resulted in a surplus of food for the animals.



*Wines and Wildflowers Festival*

## **Culture/Recreation**

In 2012, the County organized and hosted the inaugural Wings and Wildflowers Festival to showcase the County's natural beauty. The festival consisted of over 100 events featuring workshops, presentations, renowned speakers and guided expeditions to key wildlife viewing areas. Also in 2012, enhancements were made to several County boat ramps including construction of a floating dock and gangway at the Astatula Boat Ramp, and restrooms at both the Johns Lake and Palatlkaha River boat ramps.



*Astatula boat ramp*



*Boaters on the Dead River*

# Contact Information

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## Board of County Commissioners:

315 W. Main St.  
P.O. Box 7800  
Tavares, FL 32778-7800  
(352) 343-9800  
[www.lakecountyfl.gov](http://www.lakecountyfl.gov)

County Manager.....	352-343-9888
County Attorney .....	352-343-9787
Conservation & Compliance .....	352-343-9639
Economic Development & Tourism .....	352-742-3918
Community Services .....	352-742-6501
Human Resources.....	352-343-9596
Facilities Development & Management.....	352-253-4975
Fiscal & Administrative Services .....	352-343-9452
Growth Management .....	352-343-9647
Information Technology.....	352-343-9873
Public Resources .....	352-253-6150
Public Safety .....	352-343-9458
Public Works .....	352-483-9005

## Constitutional Officers:

**Lake County Clerk of Courts**  
352-742-4100  
[www.lakecountyclerk.org](http://www.lakecountyclerk.org)

**Lake County Property Appraiser**  
352-253-2150  
[www.lakecopropappr.com](http://www.lakecopropappr.com)

**Lake County Sheriff**  
352-343-2101  
[www.lcso.org](http://www.lcso.org)

**Lake County Supervisor of Elections**  
352-343-9734  
[www.elections.lakecountyfl.gov](http://www.elections.lakecountyfl.gov)

**Lake County Tax Collector**  
352-253-2100  
[www.laketax.com](http://www.laketax.com)

## Help & Hotlines:

**Citizen Action Request Line**  
<http://mygovhelp.com/lakecountyfl/>

### Fraud, Waste & Abuse Hotline

Phone: 352-253-1643  
Fax: 352-253-1645  
Email: [fwa@lakecountyclerk.org](mailto:fwa@lakecountyclerk.org)  
Mail: Internal Audit, PO Box 7800  
Tavares, FL 32778