

LAKE COUNTY | FLORIDA



Citizen's Annual Financial Report

Fiscal Year Ended September 30, 2014



Government Finance Officers Association

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

Presented to

**Lake County
Florida**

For its Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

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, 2013. 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, 2014*.

The information in this report is derived from the *Lake County, Florida Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended September 30, 2014*. 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 2014 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 (under "Records Search"), and on the County's website, 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

Lake County-Then and Now/About This Report.....	1
Principal Officials	2-4
Organization Chart.....	5
Net Position of the County.....	6
Governmental Activities.....	7
Governmental Activities - Revenues by Type	8-9
Property Taxes	10
Governmental Activities - Expenses by Type	11-12
Business-type Activities – Landfill	13
Capital Assets	14
Long-Term Debt	15
Cash and Investments.....	16
Accomplishments	17-18
Contact Information	19

Lake County - Then and Now

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 County and economy grew. The current population of Lake County is 308,034. Lake County's is known for its beautiful lakes and parks and tourism continues to recover from the recent economic recession. Another indicator of the economic recovery is Lake County's unemployment rate which decreased from 6.9% in 2013 to 6.3% in 2014. 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

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 7 through 12 reflect the sources and uses of County funds within governmental activities and page 13 represents revenues and expenses of business-type activities.

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, 2014

Board of County Commissioners



(Pictured left to right: Chairman Jimmy Conner – District 3, Timothy Sullivan – District 1, Welton Cadwell - District 5, Leslie Campione - District 4, Vice Chairman 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.

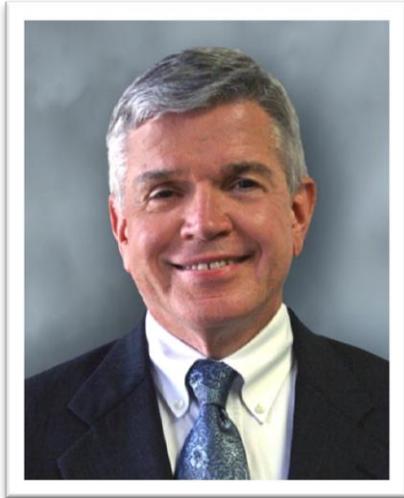
The Board of County Commissioners is the legislative branch of County government. Individual Commissioners are both lawmaking officers and fiscal representatives of the County. The County Manager and County Attorney are appointed by the Commissioners to oversee daily operations, personnel, and legal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

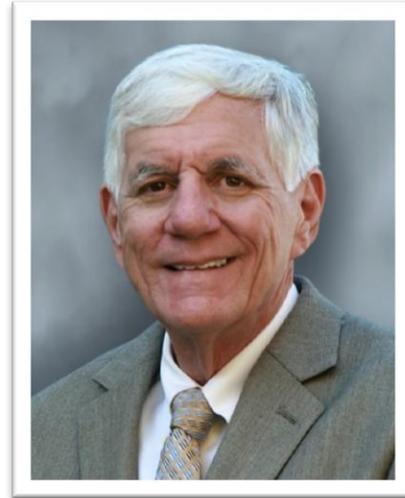
The Board normally meets in regular session twice monthly on Tuesday at 9 a.m. In addition, the Board meets in work sessions whenever necessary to discuss matters of general importance. Minutes are recorded of all Commission meetings, work sessions and public hearings, and made a part of the record.

Principal Officials, continued

Appointed County Officials



County Manager – David Heath



County Attorney – Sanford A. Minkoff

Constitutional Officers

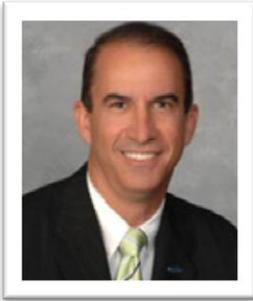


Clerk of the Circuit Court: Neil Kelly

The Clerk of the Circuit Court (www.lakecountyclerk.org) 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 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: Carey Baker

The Lake County Property Appraiser's (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) 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) is responsible for preparing and conducting all county, state, and federal elections held in Lake County. The office 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.

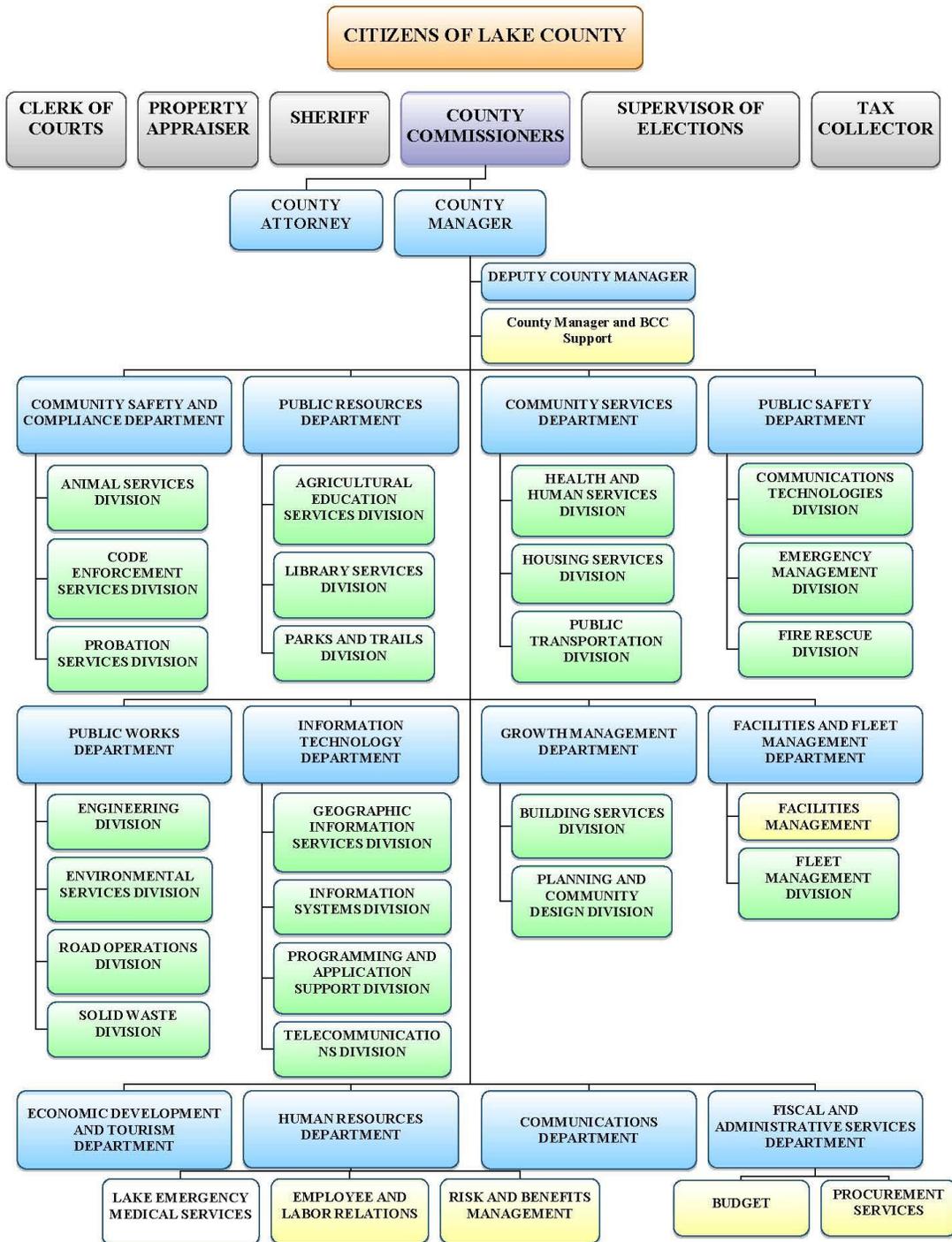


Tax Collector: Bob McKee

The Tax Collector's Office (www.laketax.com) 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, driver licenses, occupational license taxes, tourist development taxes, and hunting and fishing license fees.

Organizational Chart

Lake County, Florida



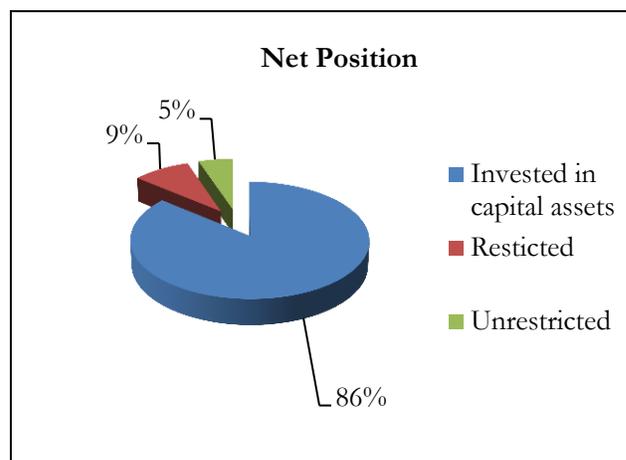
Fiscal Year 2014 - September 30, 2014

Net Position of the County

The net position of the County is a useful indicator of the County's financial position. Below is a summary of Lake County's Net Position for governmental and business activities for 2014 and 2013 with amounts expressed in thousands:

	Governmental Activities		Business-type Activity		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 113,474	\$ 129,044	\$ 8,446	\$ 3,985	\$ 121,920	\$ 133,029
Capital Assets	489,981	494,437	12,232	12,601	502,213	507,038
Total Assets	603,455	623,481	20,678	16,586	624,133	640,067
Long-term liabilities outstanding	131,147	134,052	5,742	4,738	136,889	138,790
Other Liabilities	31,262	29,236	1,837	1,306	33,099	30,542
Total Liabilities	162,409	163,288	7,579	6,044	169,988	169,332
Net Position:						
Net investment in capital assets	378,600	381,585	12,232	12,602	390,832	394,187
Restricted	39,686	46,806	-	-	39,686	46,806
Unrestricted (deficit)	22,760	31,802	867	(2,060)	23,627	29,742
Total Net Position	\$ 441,046	\$ 460,193	\$ 13,099	\$ 10,542	\$ 454,145	\$ 470,735

At September 30, 2014, Lake County's net assets were greater than its liabilities by \$454.1 million (net position). The largest portion of the County's net position reflects investment in capital assets (infrastructure, land, buildings, equipment and machinery), less any debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.



The County's restricted net position of \$39.7 million is primarily restricted by enabling legislation such as the use of gas taxes, road impact fees, infrastructure sales taxes and fire assessments. The remaining balance of the County's net position, \$23.6 million may be used to meet the County's ongoing obligations to its citizens and creditors.

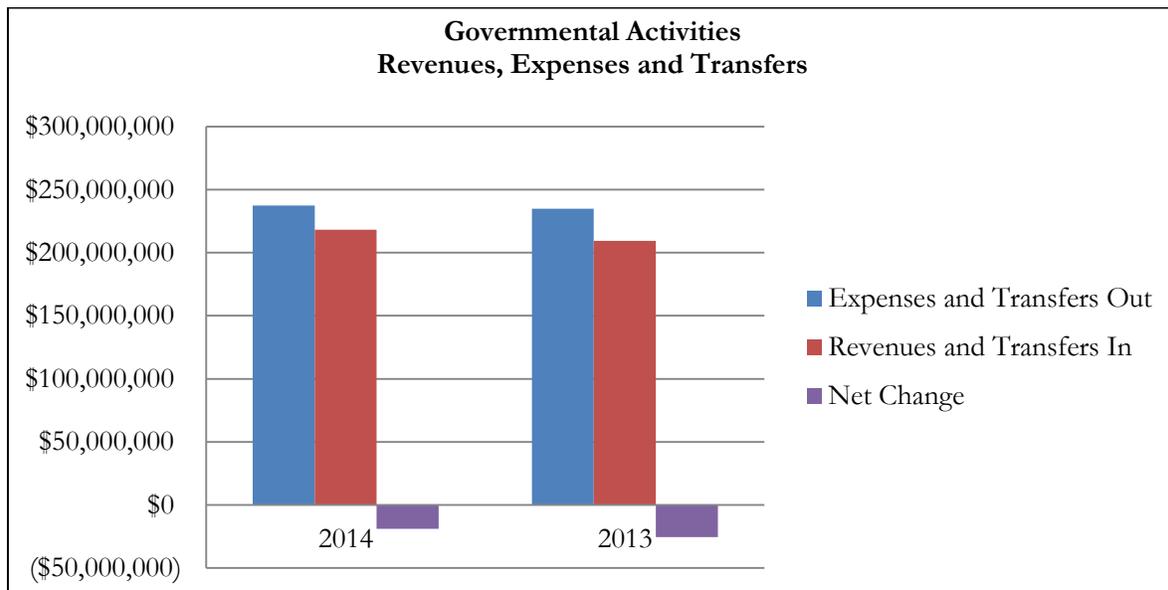
Governmental Activities

The following is a summary of Lake County governmental type activities for 2014 and 2013, including total governmental revenues, expenses, transfers and net change with amounts expressed in thousands:

Description	2014	2013
Revenues	\$ 217,686	\$ 209,450
Expenses	237,546	233,838
Transfers in (out)	713	(1,194)
Net Change	(19,147)	(25,582)
Beginning Net Position	460,193	485,775
Ending Net Position	\$ 441,046	\$ 460,193

The County’s governmental activities net position decreased \$19.1 million in 2014. Although governmental revenues increased \$8.2 million and governmental expenses only increased \$3.7 million from the prior year, expenses still exceeded revenues. The County used approximately \$18.4 million from reserves to fund this gap which was an improvement over 2013 when \$25.5 million from reserves was used. More detailed information on governmental revenues and expenses can be found on pages 8 to 12.

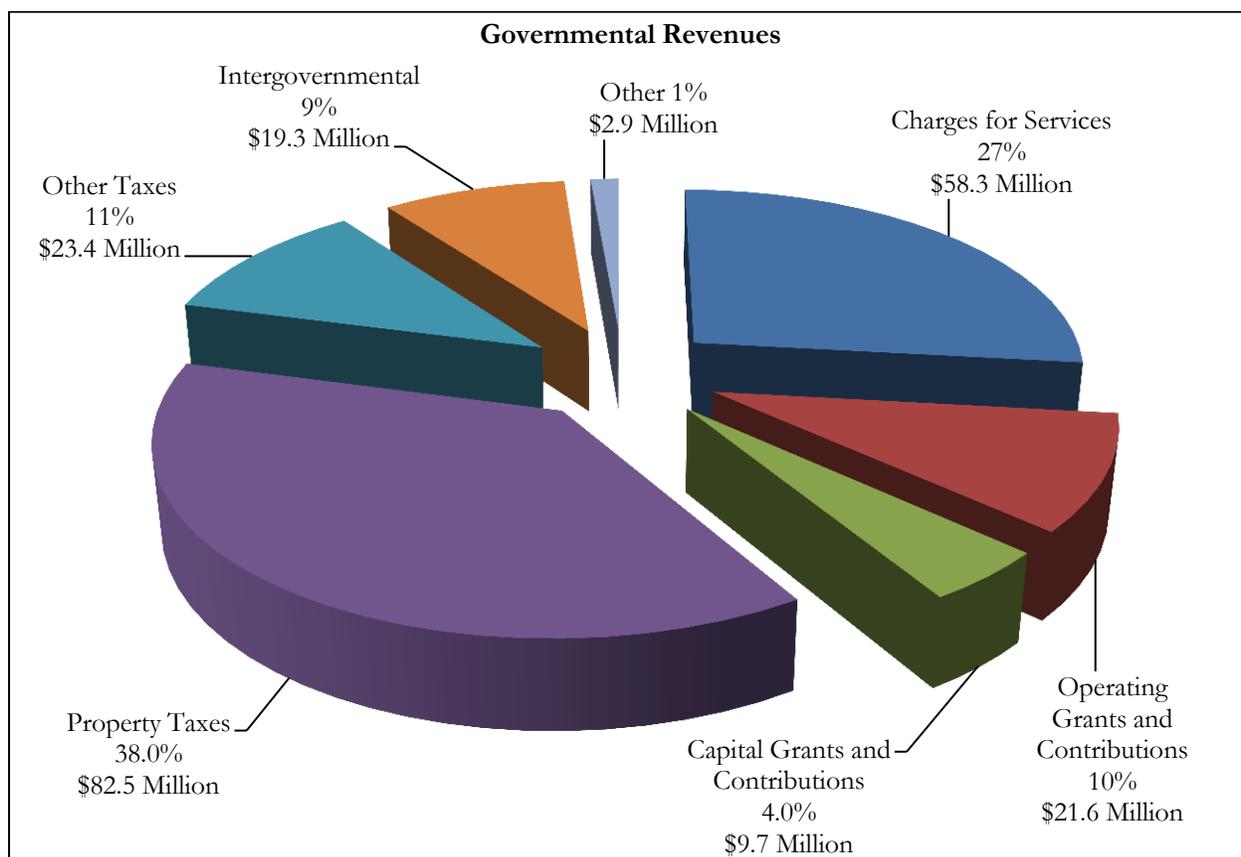
The following chart is a graphical depiction of the governmental activities revenues, expenses, transfers out and change in net position.



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 2014 fiscal year:



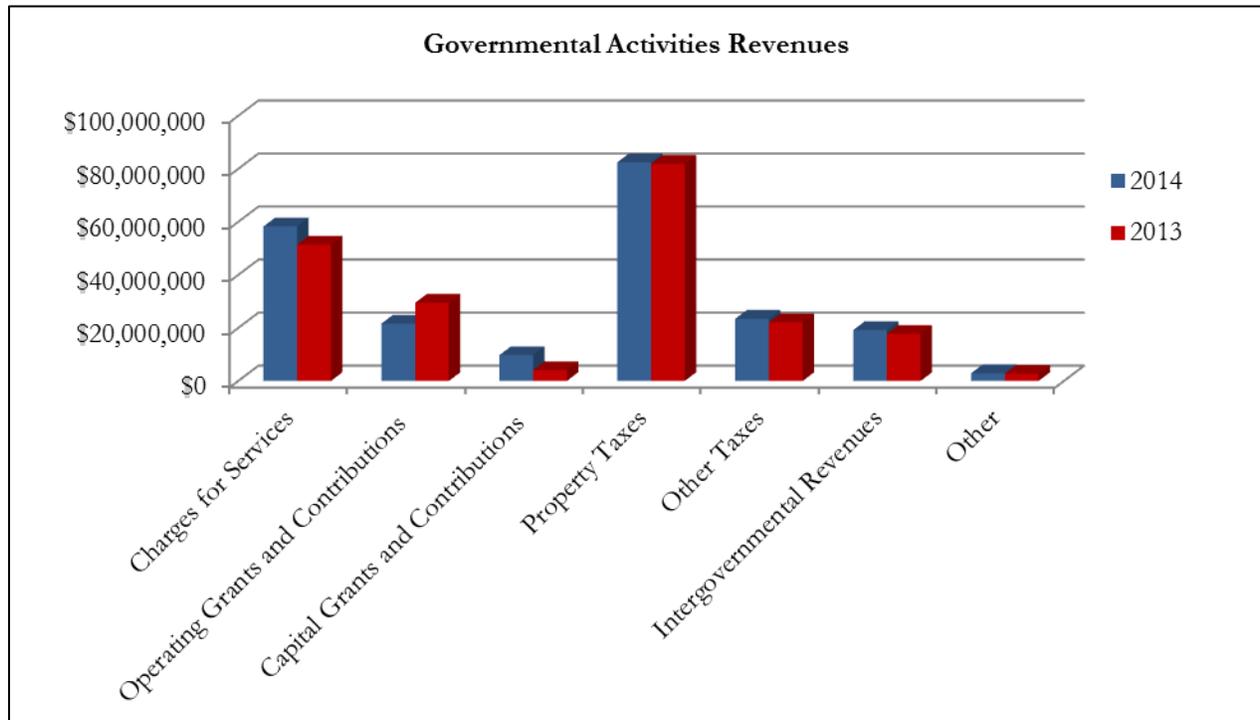
Property taxes comprise the majority of the County's revenue. Other taxes include sales tax, infrastructure sales tax, gas taxes, and tourist development taxes. Sales taxes are received from the state and can be used for any lawful purpose. A portion of the sales tax is used to pay debt service on the 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.

Total governmental activities revenues were \$217.7 million in 2014 and \$209.5 million in 2013. The following is a comparison of 2014 governmental activities revenue to 2013:



Revenues from governmental activities increased by \$8.2 million in 2014. The largest increase in revenue was in capital grants and contributions which increased \$5.7 million, primarily due to road projects funded by federal grants of \$4.5 million, road impact fees of \$1.8 million and a state grant for right of way of \$1.3 million. These increases were offset by a decrease in public safety grants of approximately \$1.3 million for the Emergency Communications and Operations Center completed in 2013.

In addition, other taxes including infrastructure sales tax and gas taxes increased by approximately \$1.3 million and intergovernmental revenues increased by approximately \$1.4 million which included an increase of \$1.0 million in half-cent state sales tax revenues.

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, ambulance services, fire rescue services and three municipal services taxing units (MSTU) for stormwater, parks and roads. 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 2014.

Taxing Authority	Millage Rate	Taxes Collected
General Fund	4.7309	\$ 67,920,844
MSTU Stormwater, Parks and Roads	0.4984	3,735,194
MSTU Emergency Medical Services	0.3853	5,532,182
MSTU Fire Rescue	0.3222	2,543,515
Voter Approved Debt	0.1900	2,725,834
Total		\$ 82,457,569

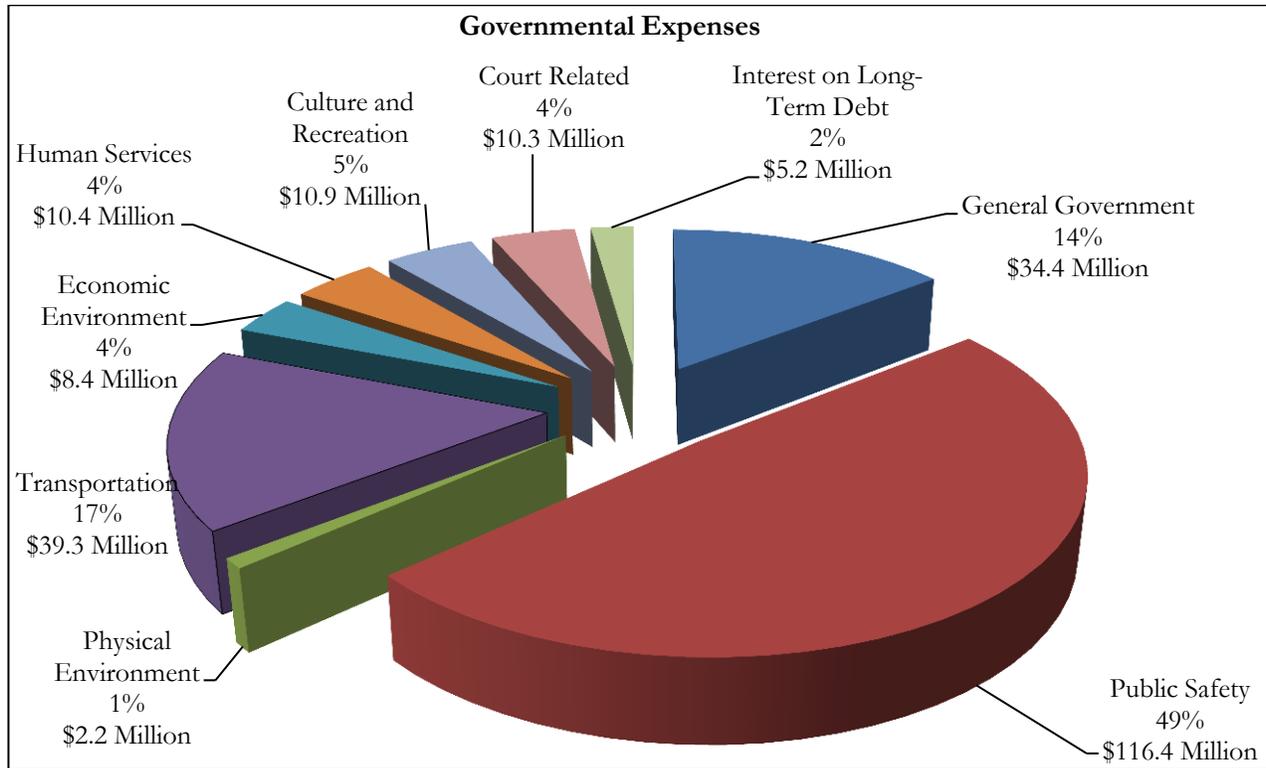
The amount of taxes collected in 2014 totaled \$82.5 million compared to \$81.9 million in 2013, an of less than 1%. This was the result of taxable values increasing 0.6% which consisted of a 1.0% increase in new construction offset by a .4% decrease in the value of existing properties. The charts below show comparisons in property taxable values and collections from 2010 to 2014:



The millage rates for 2015, adopted by the Board on September 23, 2014 all increased with the exception of the Voter Approved Debt millage rate.

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.

Governmental Activities – Expenses by Type, continued

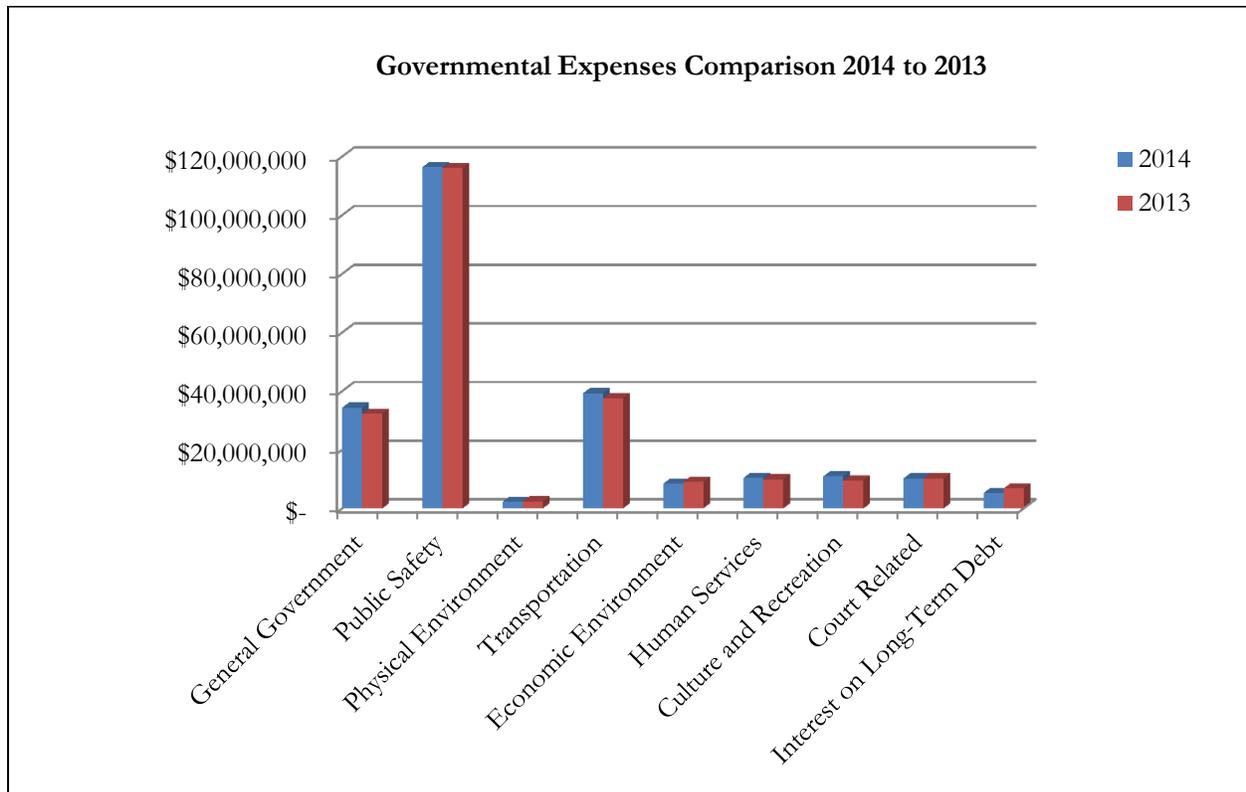
Human services include services for the care, treatment and control of human illness, injury or handicap. These services are for mental health, physical health, public assistance and health care for indigent citizens.

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.

Total governmental expenses were \$237.5 million in 2014 and \$233.8 million in 2013. The following chart is a comparison of governmental expenses for 2014 and 2013.



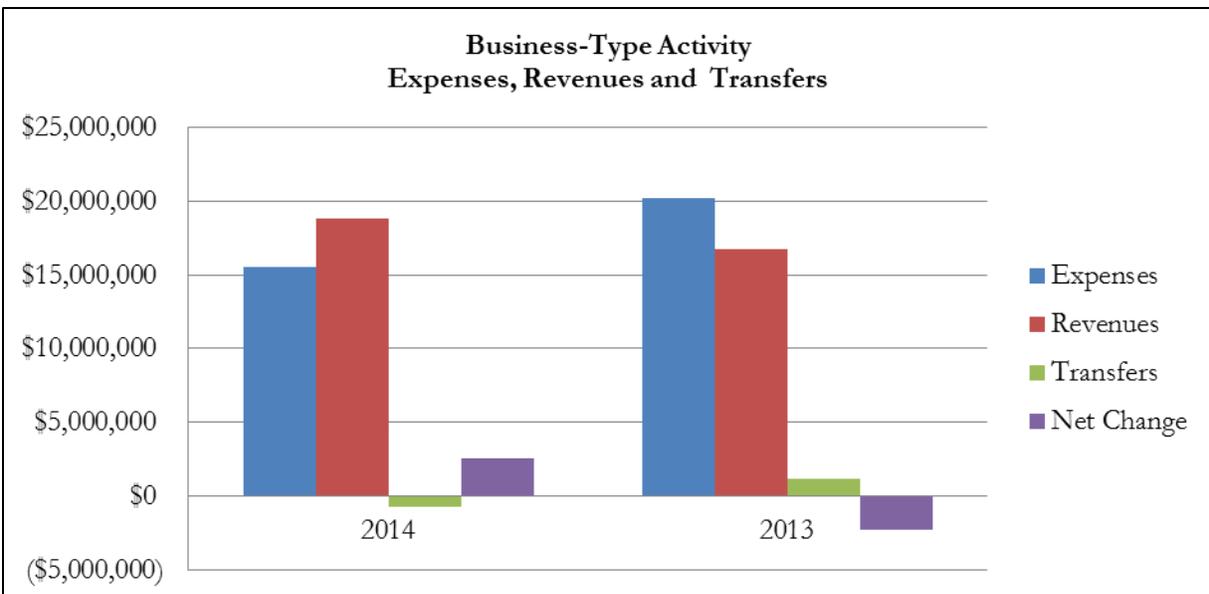
Overall, governmental expenses increased by \$3.7 million in 2014. General government expenses increased by approximately \$2.0 million, including approximately \$1.0 million in expenses incurred by the Tax Collector for taking over the issuance of driver’s licenses from the State. Transportation expenses also increased by almost \$1.6 million for additional repairs and maintenance incurred in 2014.

Business-Type Activities - Landfill

The County has only one business-type activity which is the solid waste management system. The system consists of an incinerator operated by an outside vendor for a portion of the year, one operating and six closed landfills. The operating landfill is the Central Landfill Phase III. The six closed landfills are located in Astatula, Umatilla, Lady Lake and Clermont. The Phase III landfill, consisting of two cells, the Ash Cell and Municipal Solid Waste Cell, was completed in 2009. The Ash Cell started accepting waste in 2011.

The County had a service agreement, which expired June 30, 2014, with Covanta, Inc. for the operation of the incinerator mentioned above. The County has entered into contracts with new vendors for collection and disposal starting October 1, 2014. These contracts were based on requests for proposals issued after the County completed an extensive study of the solid waste system.

The activities of the solid waste management system are reported in the Landfill Fund. The following chart is a graphical depiction of the landfill's revenues, expenses, transfers and change in net position.



The fund finished the year with an increase in net position of \$2.5 million compared to a decrease of \$2.3 million in 2013. This increase in net position of approximately \$4.8 million results primarily from the termination of the contract with Covanta mentioned above. Operating expenses were lower by \$4.6 million (\$15.5 million compared to \$20.1 million in 2013) and miscellaneous revenue was higher by \$2.4 million due to energy credits received after the close of the contract. These changes were offset by a lower transfer from the General Fund by almost \$2.0 million, as additional funds were not needed to support the landfill as discussed below.

Tipping fees were reduced from about \$90 per ton to \$40 per ton in 2003 in an effort to encourage cities within the county to use the system. This decrease in tipping fees has been offset in prior years by a transfer of ad valorem taxes from the General Fund. In 2014 the transfer was \$300,000 compared to \$2.3 million in 2013.

Capital Assets

The County's investment in capital assets for its governmental and business-type activity as of September 30, 2014, amounts to \$502,213,124 (net of accumulated depreciation).

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 2014. The following chart is a comparison of Lake County's capital assets by year, with amounts expressed in thousands.

	Governmental Activities		Business-type Activity		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 86,867	\$ 80,990	\$ 2,913	\$ 2,913	\$ 89,780	\$ 83,903
Buildings	173,018	176,671	782	870	173,800	177,541
Improvements other than buildings	24,601	25,538	8,089	8,380	32,690	33,918
Machinery and Equipment	20,934	24,349	448	438	21,382	24,787
Infrastructure	160,831	166,811	-	-	160,831	166,811
Construction in Progress	23,730	20,078	-	-	23,730	20,078
Total	\$ 489,981	\$ 494,437	\$ 12,232	\$ 12,601	\$ 502,213	\$ 507,038

There was an overall decrease of \$4.8 million in the cost of capital assets. Land increased by \$5.8 million which was a combination of donations and right-of-way purchases for various road projects. Buildings decreased by \$3.7 million which was the result of \$2.5 million in improvements to the Animal Services facility and Judicial Center offset by \$6.0 million in depreciation expense. The County purchased three fire trucks for \$825,000 and a variety of other tractors and vehicles for \$1.9 million. These additions were offset by depreciation expense of \$5.8 million to account for the \$3.4 decrease in machinery and equipment. Infrastructure decreased by \$5.9 million. Depreciation expense was \$12.8 million and additions were \$6.8 million (roads, resurfacing, bridges and sidewalks). Construction in progress increased by \$3.6 million. Improvements to the Historical Courthouse were \$1.4 million and construction of the South Lake Trail was \$2.6 million.



Animal Services



Historic Courthouse

Long-Term Debt

The County issued bonds (Capital Improvement Revenue Bonds) in 2007 for the expansion of the courthouse and other projects including a parking garage, central energy plant and an office building for the Property Appraiser and Tax Collector. The bonds are rated “A” by Standard and Poor’s Ratings Services Group; “AA-” by Fitch, Inc., and “Aa3” by Moody’s Investor’s Service, Inc. In addition, in 2007 the County issued bonds (Limited General Obligation Bonds) in response to a voter referendum to purchase environmentally sensitive land. The bonds are rated “AA-” by Standard and Poor’s Ratings Services Group; “A+” by Fitch, Inc., and “Aa3” by Moody’s Investor’s Service, Inc.

Other bonds (Pari-mutuel Revenues Refunding Bonds) were issued for recreation purposes. The Pari-Mutuel bonds originally issued in 2000 were refunded in 2011 to achieve a lower interest rate. In 2013, the bond was modified and re-issued at a reduced rate resulting in a net present value savings of \$195,930. The interest rate decreased from 3.91% to 3.12%.

In addition to these bonds, the County issued a promissory note for the purchase of a countywide radio system (Hancock Note Payable). The interest rate on this note was re-negotiated in 2012 from 2.92% to 1.45% resulting in a net present value savings of just over \$200,000.

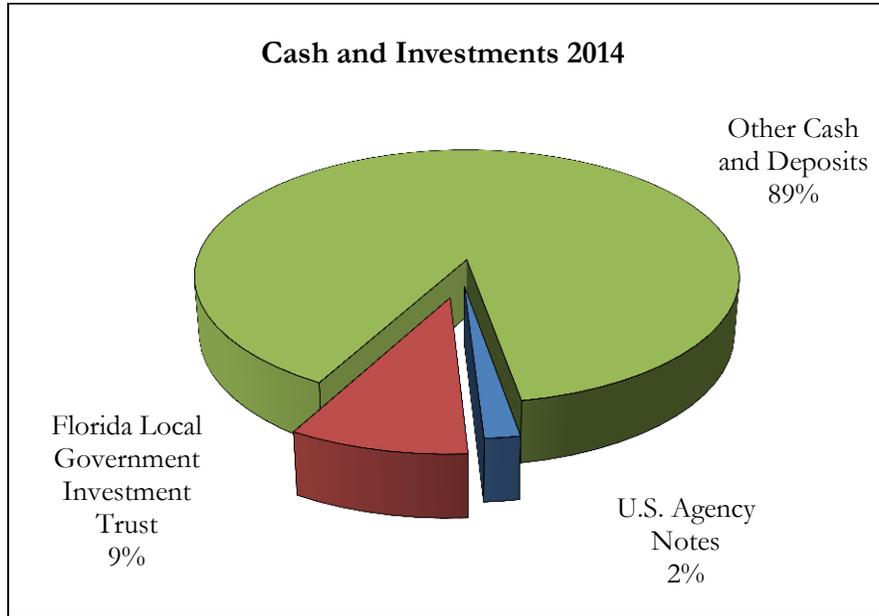
The following chart shows each bond issue and the amount owed at September 30, 2014 and the amount due next year.

Issue Date	Description	Amount Outstanding at Year End	Principal and Interest Due Next Year
2007	Capital Improvement Revenue Bonds	\$ 77,675,000	\$ 5,736,838
2007	Limited General Obligation Bonds	24,220,000	2,705,788
2008	Hancock Bank Note Payable	3,411,790	1,166,265
2011	Pari-Mutuel Revenues Refunding Bond	3,125,000	252,500
	Total	\$ 108,431,790	\$ 9,861,391

Other liabilities not shown above include \$11.7 million in accrued compensated absences for all County employees which represents the value of accrued but unused vacation and sick leave benefits, \$17.9 million in other post-employment benefits which represents the County’s financial obligation for retiree and dependents health and medical coverage; landfill closure and post closure costs of \$5.9 million and net bond premium of \$3.7million.

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.



Cash and investments decreased from 2013 to 2014 due to results of operations and spending of bond proceeds. The following chart is a comparison of Lake County’s cash and investments by year.

Cash and Investments Comparison (amounts expressed in thousands)		
Description	2014	2013
U.S. Agency Notes	2,287	2,244
Florida Local Government Investment Trust	11,329	26,259
Certificates of Deposit	-	10,000
Other Cash and Deposits	112,062	104,908
Total	\$ 125,678	\$ 143,411

Accomplishments

General Government

More than 350 volunteers contributed over 25,000 hours of assistance in the Literacy Program, Teen Court, Emergency Services, Parks & Trails and Animal Services. The dedication and contributions of these volunteers benefit the citizens of Lake County.

Public Safety

In an effort to reduce emergency response times, the County worked with Lake EMS and the cities to develop a system that would allow the closest available unit, whether city or county, ambulance or fire truck, to respond to emergency calls. A new Automatic Vehicle Location (AVL) system, which is similar to GPS, makes this possible. Inter-local service boundary agreements (ISBAs) were successfully implemented during the year with the cities of Groveland, Mascotte and Minneola.



Ambulances Outfitted with AVL

Physical Environment

Lake County prepared to launch a new residential curbside collection program called "1-1-1" which consists of once-per-week trash, once-per-week recycling and once-per-week yard waste pick up. During the summer, residents received one free 95-gallon cart for trash and one free 65-gallon cart for recycling for the program which officially launches October 6. The County hopes the new program will reduce costs and encourage citizens to reduce waste volume through single-stream recycling.



1-1-1 Curbside Collection Program

Transportation

Lake County approved an \$8.6 million dollar project to make North Hancock Road four lanes. A portion of the cost, \$1.9 million, is being funded by a Florida Department of Transportation grant. The construction, which is slated to be completed in December 2016, will make a new Florida Turnpike interchange east of Minneola a true possibility.

Accomplishments, continued

Economic Environment

Lake County, Lake Technical College, Senator Alan Hays and Representative Larry Metz together secured a \$1.4 million state grant to create the Center for Advanced Manufacturing at the college. The funds will help renovate an existing 11,500 square foot facility, purchase equipment and set up a high-tech training program for the manufacturing workforce. When complete, the facility will train Computer Numerical Control machinists, welders and fabricators.



Center for Advanced Manufacturing Ground Breaking



Hope Springs Villas Ribbon Cutting

Human Services

Lake County assisted with the development of three housing ventures that will provide Lake County residents with increased access to affordable and transitional housing. The County partnered with Life Stream Behavioral Center to open Hope Springs Villas, a 35-unit apartment complex; with the City of Leesburg to open Mispah/Simmons Apartments, a 12-unit complex; and with New Beginnings on a 10-bed facility for the homeless. In total, the County invested \$2.7 million of community service grant funds in these projects.

Culture/Recreation

The County partnered with Florida Region of USA Volleyball and the Lake County Water Authority to construct Florida's largest permanent sand volleyball complex at the Hickory Point Recreational Complex on Lake Harris. The facility, which was funded with Tourist Development taxes totaling \$398,000, boasts 21 professional sand volleyball courts, professional level net systems, lights and 24 inches of top-grade sand.



Sand Volleyball Players at Hickory Point

Contact Information

Board of County Commissioners:

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

County Manager	352-343-9888
County Attorney	352-343-9787
Conservation and Compliance	352-343-9639
Economic Development & Tourism	352-742-3918
Community Services	352-742-6589
Human Resources	352-343-9596
Facilities Development & Management.....	352-343-9760
Fiscal & Administrative Services	352-343-9452
Growth Management	352-343-9647
Information Technology.....	352-343-9633
Public Resources	352-253-6150
Public Safety	352-343-9458
Public Works	352-483-9000

Constitutional Officers:

Lake County Clerk of Courts
352-742-4100
www.lakecountyclerk.org

Lake County Property Appraiser
352-253-2150
www.lakecopropappr.com

Lake County Sheriff
352-343-2101
www.lcso.org

Lake County Supervisor of Elections
352-343-9734
www.elections.lakecountyfl.gov

Lake County Tax Collector
352-343-9602
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
Mail: Inspector General, P.O. Box 7800
Tavares, FL 32778