

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the County’s Commission is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County’s Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Landfill Fund

To account for revenue and expenditures related to the operation of the Leon County Landfill.

Recycling Fund

To account for the collection of revenues related to the sale of processed recyclables and the related costs to support the program.

Amtrak Depot

To account for the income and expenditures related to the operation of the Amtrak Depot.