

Enterprise Fund (Proprietary Fund Type)

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes. The County has one Enterprise Fund, the *Solid Waste Management Fund*, which accounts for the operations of the County's solid waste activities. The *Solid Waste Reserve Fund* is a reserve established by the County to accumulate the funds necessary to cover the closure and postclosure care costs as well as future capital costs that will be incurred by the landfill. The *Solid Waste Reserve Fund* is consolidated with the landfill operating fund for the financial reporting purposes.