



Santa Fe County

Fiscal Year 2014 Budget

FUND LEVEL SUMMARIES

FUND TYPES - STRUCTURE

BUDGET VS. COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Santa Fe County categorizes its funds based on the definitions found at the beginning of this section. However, the various funds are reported in the CAFR to conform to generally accepted accounting principals (GAAP) and any requirements for financial reporting established by the Governmental Accounting Standards Board (GASB). The below illustrates the relationship between the funds for budget purposes and for financial reporting purposes. Note: Fiduciary Funds do not appear in the budget but are reported in the CAFR.

