Listado de Fondos y Clasificación (Revisada en 2012-2013)							
Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54
111	Assigned	238	Committed	296	Committed	567	Committed
112	Assigned	239	Committed	297	Assigned	568	Committed
113	Committed	240	Assigned	298	Assigned	570	Restricted
114	Assigned	241	Committed	299	Assigned	571	Assigned
115	Assigned	242	Committed	301	Restricted	575	Assigned
116	Assigned	243	Assigned	303	Restricted	576	Restricted
121	Assigned	244	Committed	310	Restricted	578	Committed
131	Assigned	245	Unassigned	311	Restricted	579	Restricted
141 142	Assigned	246 247	Restricted Committed	312 313	Restricted Restricted	580 596	Assigned Assigned
151	Assigned Assigned	247	Committed	314	Restricted	603	Restricted
161	Unassigned	248	Committed	315	Restricted	611	Restricted
172	Committed	250	Restricted	316	Restricted	702	Assigned
173	Committed	251	Committed	317	Restricted	704	Assigned
174	Assigned	252	Restricted	318	Restricted	706	Restricted
175	Assigned	253	Committed	372	Restricted	711	Committed
176	Assigned	254	Committed	373	Restricted	712	Assigned
177	Assigned	255	Committed	374	Restricted	716	Committed
178	Committed	256	Restricted	375	Restricted	724	Committed
181	Assigned	257	Restricted	377	Restricted	729	Restricted
201	Restricted	258	Restricted	378	Restricted	743	Assigned
202	Restricted	259	Committed	379	Restricted	746	Restricted
203	Committed	260	Restricted	380	Restricted	750	Committed
204	Committed	262	Assigned	381	Restricted	754	Restricted
205	Restricted	263	Assigned	382	Restricted	776	Assigned
206	Restricted	264	Assigned	383	Restricted	777	Assigned
207	Committed	265	Assigned Restricted	384	Restricted	778	Assigned Restricted
208 209	Assigned Assigned	266 267	Restricted	385 386	Restricted Restricted	780 783	Committed
210	Restricted	268	Committed	387	Restricted	788	Assigned
211	Restricted	269	Assigned	388	Restricted	700	Assigned
212	Assigned	270	Restricted	389	Restricted		
213	Restricted	271	Restricted	390	Restricted		
214	Committed	272	Restricted	391	Restricted		
215	Assigned	273	Committed	392	Restricted		
216	Committed	274	Restricted	393	Restricted		
217	Assigned	275	Restricted	394	Restricted		
218	Committed	276	Restricted	395	Restricted		
219	Restricted	277	Assigned	396	Restricted		
220	Assigned	278	Restricted	397	Restricted		
221	Restricted	279	Committed	398	Restricted		
222	Restricted	280	Restricted	399	Restricted		
223	Assigned	281	Restricted/Non spendable	410	Assigned		
224	Assigned	282	Assigned	411	Assigned		
225	Restricted	283	Committed	418	Assigned		
226	Restricted	284	Assigned	431	Assigned		
227	Restricted	285	Committed	443	Assigned		
228	Restricted	286	Restricted Restricted	481	Restricted Committed		
229 230	Assigned Assigned	287 288	Committed	501 502			
230	Restricted	288	Assigned	505	Assigned Assigned		
231	Committed	290	Restricted	507	Assigned		
232	Restricted	291	Committed	510	Committed		
234	Assigned	292	Committed	514	Committed		
235	Committed	293	Committed	518	Committed		
236	Assigned	294	Restricted	522	Assigned		
237	Committed	295	Committed	528	Committed		
			ndos puede camb				

Nota: La clasificacion de estos fondos puede cambiar dependiendo del uso y según establezca el pronunciamiento.