

Listado de Fondos y Clasificación (Revisada en 2013-2014)							
Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54	Fondo	Clasificación por GASB 54
111	Assigned	238	Restricted	297	Assigned	567	Committed
112	Assigned	239	Committed	298	Assigned	568	Committed
113	Committed	240	Assigned	299	Assigned	570	Restricted
114	Assigned	241	Committed	301	Restricted	571	Assigned
115	Assigned	242	Committed	303	Restricted	575	Assigned
116	Assigned	243	Assigned	310	Restricted	576	Restricted
121	Assigned	245	Assigned	311	Restricted	578	Committed
131	Assigned	246	Restricted	312	Restricted	580	Assigned
141	Assigned	247	Committed	313	Restricted	596	Assigned
142	Assigned	248	Committed	314	Restricted	702	Assigned
151	Unassigned	249	Committed	315	Restricted	704	Assigned
161	Unassigned	250	Restricted	316	Restricted	706	Restricted
172	Committed	251	Committed	317	Restricted	711	Committed
173	Committed	252	Restricted	318	Restricted	712	Assigned
174	Assigned	253	Committed	372	Restricted	716	Committed
175	Assigned	254	Committed	373	Restricted	724	Committed
176	Assigned	255	Committed	374	Restricted	729	Restricted
177	Unassigned	256	Restricted	375	Restricted	743	Assigned
178	Unassigned	257	Restricted	377	Restricted	746	Restricted
181	Assigned	258	Restricted	378	Restricted	750	Committed
201	Restricted	259	Committed	379	Restricted	754	Restricted
202	Restricted	260	Restricted	380	Restricted	776	Assigned
203	Committed	262	Assigned	381	Restricted	777	Assigned
204	Committed	263	Assigned	382	Restricted	778	Assigned
205	Restricted	264	Assigned	383	Restricted	788	Assigned
207	Committed	265	Assigned	384	Restricted		
208	Assigned	266	Restricted	385	Restricted		
209	Assigned	267	Restricted	386	Restricted		
210	Restricted	268	Committed	387	Restricted		
211	Restricted	269	Assigned	388	Restricted		
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	Committed	281	Committed / Nonspendable	410	Assigned		
224	Assigned	282	Assigned	411	Assigned		
225	Restricted	283	Committed	418	Assigned		
226	Restricted	284	Assigned	431	Assigned		
227	Restricted	286	Restricted	443	Assigned		
228	Restricted	287	Restricted	481	Restricted		
229	Assigned	288	Committed	501	Committed		
230	Assigned	289	Assigned	502	Assigned		
231	Restricted	290	Restricted	505	Assigned		
232	Committed	291	Committed	507	Assigned		
233	Unassigned	292	Committed	510	Committed		
234	Restricted	293	Committed	514	Committed		
235	Committed	294	Restricted	518	Committed		
236	Assigned	295	Committed	522	Assigned		
237	Committed	296	Committed	528	Committed		

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