

Organizational Unit	Function Type Governmental Activities/ Governmental Funds Only	PRIMARY GOVERNMENT			Governmental Funds			Proprietary Funds					Fiduciary Funds				
		Governmental Activities	Business- Type Activities	COMPONENT UNITS	Major Funds			Major Funds					Pension and Other				
					General	Projects	Non-Major	Georgia	Higher	Employees'	Unemployment	Internal	Investment	Employee	Private		
					Fund	Fund	Funds	Technology	Education	Health	Compensation	Non-Major	Service	Benefit	Purpose		
Authority	Fund	Plan	Fund	Funds	Funds	Trust	Trust	Trust	Agency								
Natural Resources Foundation, Georgia	Culture & Recreation	X					X										
North Georgia Mountains Authority				X													
OneGeorgia Authority				X													
Pardons and Paroles, State Board of	Public Safety	X			X												X
Pension and Other Employee Benefit Funds																	
Employees' Retirement System of Georgia																	
Regular																	X
Board of Regents Retiree Health Benefit Fund																	X
Defined Contribution Plan, Georgia																	X
Deferred Compensation Plans																	X
District Attorneys Retirement System																	X
Judicial Retirement System, Georgia																	X
Legislative Retirement System, Georgia																	X
Military Pension Fund, Georgia																	X
Public School Employees' Retirement System																	X
School Personnel Postemployment Health Benefit Fund, Georgia																	X
State Employees' Assurance Department (Active and OPEB)																	X
State Employees Postemployment Health Benefit Fund, Georgia																	X
Superior Court Judges Retirement System																	X
Firefighter's Pension Fund, Georgia																	X
Judges of the Probate Court Retirement Fund																	X
Magistrates Retirement Fund																	X
Peace Officers' Annuity and Benefit Fund of Georgia																	X
Sheriffs' Retirement Fund of Georgia																	X
Superior Court Clerks' Retirement Fund of Georgia																	X
Teachers Retirement System of Georgia																	X
Ports Authority, Georgia				X													
Properties Commission, State	General Government	X			X												
Public Defender Standards Council, Georgia	General Government	X			X												
Public Health, Department of	Health & Welfare	X			X												X
Public Safety, Department of	Public Safety	X			X	X											X
Public Service Commission	Public Safety	X			X												X
Public Telecommunications Commission, Georgia				X													
Rail Passenger Authority, Georgia				X													
Regents of the University System of Georgia, Board of										X			X	X			
Abraham Baldwin Agricultural College			X							X							
Albany State University			X							X							
Armstrong Atlantic State University			X							X							
Atlanta Metropolitan State College			X							X							
Bainbridge College			X							X							
Clayton State University			X							X							
College of Coastal Georgia			X							X							
Columbus State University			X							X							
Dalton State College			X							X							
Darton State College			X							X							
East Georgia State College			X							X							
Regents of the University System of Georgia, Board of (continued)																	
Fort Valley State University			X							X							
Georgia College & State University			X							X							
Georgia Gwinnett College			X							X							
Georgia Highlands College			X							X							
Georgia Institute of Technology			X							X							

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Authority	Fund	Plan	Fund	Funds	Funds	Trust	Trust	Trust	Agency									
Southwest Georgia RESA				X														
West Georgia RESA				X														
Regional Transportation Authority, Georgia				X														
Revenue, Department of	General Government	X			X	X												X
Road and Tollway Authority, State	Transportation	X	X				X					X	X					
Sapelo Island Heritage Authority				X														
Secretary of State	General Government	X			X												X	X
Seed Development Commission, Georgia				X														
Soil and Water Conservation Commission, State	Conservation	X			X													
Sports Hall of Fame Authority, Georgia				X														
State Treasurer, Office of the	General Government/Educatio	X			X		X								X			X
Stone Mountain Memorial Association				X														
Student Finance Authority, Georgia				X														
Student Finance Commission, Georgia	Education	X			X													X
Subsequent Injury Trust Fund																	X	
Superior Court Clerks Cooperative Authority, Georgia	General Government	X		X	X													
Technical College System of Georgia										X								
Albany Technical College			X							X								
Altamaha Technical College			X							X								
Athens Technical College			X							X								
Atlanta Technical College			X							X								
Augusta Technical College			X							X								
Central Georgia Technical College			X							X								
Chattahoochee Technical College			X							X								
Columbus Technical College			X							X								
Georgia Piedmont Technical College			X							X								
Gwinnett Technical College			X							X								
Lanier Technical College			X							X								
Moultrie Technical College			X							X								
North Georgia Technical College			X							X								
Georgia Northwestern Technical College			X							X								
Oconee Fall Line Technical College			X							X								
Ogeechee Technical College			X							X								
Technical College System of Georgia (continued)																		
Okfenokee Technical College			X							X								
Savannah Technical College			X							X								
South Georgia Technical College			X							X								
Southeastern Technical College			X							X								
Southern Crescent Technical College			X							X								
Southwest Georgia Technical College			X							X								
Wiregrass Technical College			X							X								
West Georgia Technical College			X							X								
Technology Authority, Georgia			X						X									
Tourism Foundation, Georgia	Economic Development	X					X											
Transportation, Department of	Transportation	X			X	X												
Veterans Service, Department of	Health & Welfare	X			X	X												
Workers' Compensation, State Board of	Economic Development	X			X													X
World Congress Center Authority, Geo. L. Smith II, Georgia				X														

(1) The expenses of the internal service funds that are allocated to governmental activities are based on the expenditure function of the internal service funds' customers.