

GASB 68 Template for Component Units (TSERS)

This template automatically generates the GASB 68 journal entries (13th period) and certain note disclosures for the following component units that participate in the Teachers' and State Employees' Retirement System (TSERS):

- University of North Carolina System (19)
- Community Colleges (58)
- N.C. Housing Finance Agency
- State Education Assistance Authority
- State Health Plan
- N.C. State Ports Authority
- N.C. Global TransPark Authority

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[GASB 68 FY25 TSERS CU Final.xlsx](#)

Last Updated

Thu, 04/02/2026

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