

GASB 75 Template RHBF - Component Units

This template automatically generates the GASB 75 journal entries (13th period) and certain note disclosures for the following component units that participate in the Retiree Health Benefit Fund (RHBF):

- 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

View Attachment(s)

[GASB 75 FY25 RHBF_CU_Final.xlsx](#)

Last Updated

Thu, 04/02/2026

[View PDF](#)