

## Annual Financial Report <sup>[1]</sup>

The Annual Financial Report (AFR) is issued by the OUC and contains the University's basic financial statements, which include the Statement of Net Position (SNP/balance sheet), Statement of Revenues, Expenses, and Changes in Net Position (SRECNP/income statement), and Statement of Cash Flows. It also contains supporting footnotes, required supplementary information, management's discussion and analysis, and the independent auditor's report on the AFR.

- You may wish to review the AFR to see how the University has fared financially over the past fiscal year.
- You may need to provide this traditional PDF format of the AFR to sponsors as part of a grant application process.

Note that sponsors interested in subrecipient monitoring may want to review the Financial and Compliance Report, or statewide Single Audit report, that is issued by the Office of the State Auditor (OSA).

*The AFR is typically published in mid-December, after the Legislative Audit Committee (LAC) and the Regent Audit Committee (RAC) have approved and released the report to the public.*

**Attachments:**

[2025 Annual Financial Report](#) <sup>[2]</sup>

**Groups audience:**

Controller

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**Source URL:**<https://www.cu.edu/controller/accounting-finance/external-reporting/annual-financial-report>

**Links**

[1] <https://www.cu.edu/controller/accounting-finance/external-reporting/annual-financial-report>

[2] <https://www.cu.edu/doc/2025-university-colorado-afrpdf>