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Supplementals [1]

Each year, the University publishes an unaudited supplement to the Annual Financial Report. The Supplementals are the campus-level Statement of Net Position (SNP/balance sheet) and Statement of Revenues, Expenses, and Changes in Net Position (SRECNP/income statement).

Although the information in the Supplementals is drawn from the audited financial statements, there are marked differences. The Supplementals are considerably more detailed than the Annual Financial Report because they're prepared according to internal management needs as opposed to Generally Accepted Accounting Principles (GAAP) requirements.

- The Annual Financial Report shows the results of the fiscal year in a single column (assets, revenues, expenses, etc.), whereas the Supplementals break these numbers down by fund.
- The Annual Financial Report presents figures rounded to thousands of dollars, while the Supplementals present figures to the penny.

The Supplementals are typically published in mid-December, when the Annual Financial Report is approved and released to the public.

Attachments:
2025 Supplementals [2]
Groups audience:
Controller

Source URL:https://www.cu.edu/controller/accounting-finance/external-reporting/supplementals

Links
[1] https://www.cu.edu/controller/accounting-finance/external-reporting/supplementals
[2] https://www.cu.edu/doc/supplementalsfy2025pdf