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FY2025 Annual Financial Report on OUC Website [1]

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The OUC is pleased to announce that the University of Colorado Fiscal Year 2025 Annual Financial Report and Office of State Auditor Report (Financial and Compliance Report) are now available on the OUC website [2].

The **Annual Financial Report (AFR)** is issued by the OUC and contains the University's basic financial statements, including 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. The AFR 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 Single Audit findings may want to review the Financial and Compliance Report or the statewide Single Audit report; these are issued by the Office of the State Auditor (OSA).*

The Office of State Auditor **Financial and Compliance Report** contains the University's AFR. It also includes a report on internal control over financial reporting, required communications to the Legislative Audit Committee (LAC), and reports on State-Funded Student Financial Assistance Programs (in even fiscal years), in addition to findings and recommendations arising from the financial audit (which covers the AFR) and the single audit (which covers federal awards, usually related to research or student financial assistance).

Our External Reporting website [2] also presents the Supplemental financial statements (the campus-level SNP and SRECNP), broken out into the various fund types.

Questions? Contact accounting@cu.edu [3].

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