



OFFICE OF THE CITY AUDITOR

2019 Audit Universe

Colorado Springs City Council’s Office of the City Auditor is responsible for providing audit coverage to a variety of entities. The Office of the City Auditor is responsible for auditing the systems used by the City of Colorado Springs and Enterprises of the City of Colorado Springs.

The Funds and their 2019 Budgets are as follows:

Entity	2019 Budget (in thousands)	Employees in Full Time Equivalents (FTE)
General Fund	\$302,117	1893.0
Special Revenue Funds	\$133,594	309.75
Enterprises		
Colorado Springs Airport	\$34,222	101.0
Colorado Springs Utilities	\$936,536	1824.0 ³
Memorial Health System Ent. ¹	\$5,694	0.0
Other Enterprise Funds	\$38,720	229.5
Permanent Funds	\$356	0.0
Grant Funds	\$88,186	81.0
Internal Service Funds ²	--	33.75

¹ The Memorial Health System collects lease payments and continues to incur expenditures related to excluded liabilities, such as the run-out on medical claims and workers’ compensation claims incurred prior to the leasing agreement with the University of Colorado Health System that was finalized on October 1, 2012.

² The total of the Internal Services Funds is \$48,735,630. We elected to exclude their budget here because those costs are included in the budgets of the other funds. However, the number of employees is not included in the other funds and they are listed here.

³ This number does not include 64 hourly employees, 65 special employees, or 63 overfill positions as of July 31, 2018. Not all positions mentioned are full time positions.