



OFFICE OF THE CITY AUDITOR

2021 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 2021 Budgets are as follows:

Entity	2021 Budget (in thousands)	Employees in Full Time Equivalents (FTE)
General Fund	\$344,615	2,053.75
Special Revenue Funds	\$138,049	312.75
Enterprises		
Colorado Springs Airport	\$54,514	106.00
Colorado Springs Utilities	\$1,114,730	1,854.00
Memorial Health System Ent. ¹	\$5,659	0.00
Other Enterprise Funds	\$52,356	205.00
Permanent Funds	\$459	0.00
Grant Funds	\$89,674	87.00
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 \$52,181,042. 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.

Source: City of Colorado Springs Annual Budget 2021, Colorado Springs Utilities Annual Operating Financial Plan, and Colorado Springs Utilities personnel.