



STATE OF ILLINOIS  
OFFICE OF THE  
**AUDITOR GENERAL**

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

**DEPARTMENT OF NATURAL RESOURCES**  
**SCHEDULE OF CAPITAL ASSETS**

**Financial Audit**  
**For the Year Ended June 30, 2021**

**Release Date: January 19, 2022**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</b>

**INTRODUCTION**

This digest covers the financial audit of the Department of Natural Resources' (Department) Schedule of Capital Assets for the year ended June 30, 2021.

**AUDITOR'S OPINION**

The auditors stated the Department's Schedule of Capital Assets as of June 30, 2021, is fairly stated in all material respects.

This financial audit was conducted by Roth & Company, LLP.

**SIGNED ORIGINAL ON FILE**

JANE CLARK  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

FRANK J. MAUTINO  
Auditor General

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**DEPARTMENT OF NATURAL RESOURCES  
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT  
For the Year Ended June 30, 2021**

<b>SCHEDULE OF CAPITAL ASSETS (expressed in thousands)</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>Capital Assets not being depreciated:</b> .....		
Land and land improvements.....	\$ 447,043	\$ 435,882
Construction in progress.....	25,023	6,828
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	153,273	144,984
<b>Total Capital Assets not being depreciated</b>	<u>625,711</u>	<u>588,066</u>
<b>Capital Assets being depreciated:</b> .....		
Site improvements.....	546,818	546,962
Building and building improvements.....	292,021	291,008
Equipment.....	87,224	83,101
Capital leases - equipment.....	654	58
Infrastructure.....	76,206	70,740
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,511	1,511
Other intangible assets.....	6,939	6,939
<b>Total Capital Assets being depreciated</b>	<u>1,014,769</u>	<u>1,003,715</u>
<b>Less Accumulated Depreciation for:</b> .....		
Site improvements.....	435,422	421,442
Building and building improvements.....	223,460	216,651
Equipment.....	65,822	63,039
Capital leases - equipment.....	95	46
Infrastructure.....	43,859	42,107
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,494	1,493
Other intangible assets.....	4,859	4,604
<b>Total Accumulated Depreciation</b>	<u>778,407</u>	<u>752,778</u>
<b>Total Capital Assets being depreciated, net</b>	<u>236,362</u>	<u>250,937</u>
<b>Total Capital Assets, net</b>	<u>\$ 862,073</u>	<u>\$ 839,003</u>

**DEPARTMENT DIRECTOR**

During Audit Period: Ms. Colleen Callahan

Currently: Ms. Colleen Callahan