



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, 2023

Release Date: February 22, 2024

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the financial audit of the Department of Natural Resources' (Department) Schedule of Capital Assets for the year ended June 30, 2023.

AUDITOR'S OPINION

The auditors stated the Department's Schedule of Capital Assets as of June 30, 2023, 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, 2023

SCHEDULE OF CAPITAL ASSETS (expressed in thousands)	June 30, 2023	June 30, 2022
Capital Assets not being depreciated:		
Land and land improvements.....	\$ 447,038	\$ 449,377
Construction in progress.....	67,887	48,573
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	168,009	157,742
Total Capital Assets not being depreciated	683,306	656,064
Capital Assets being depreciated:		
Site improvements.....	564,506	548,946
Building and building improvements.....	295,683	294,627
Equipment.....	93,650	88,653
Right-to-use building.....	231	231
Right-to-use equipment.....	954	954
Infrastructure.....	80,349	79,102
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Right-to-use subscription assets.....	105	-
Easements/rights of way/water-timber-mineral rights.....	1,511	1,511
Other intangible assets.....	6,939	6,939
Total Capital Assets being depreciated	1,047,324	1,024,359
Less Accumulated Depreciation for:		
Site improvements.....	462,680	449,096
Building and building improvements.....	233,404	229,643
Equipment.....	73,770	69,746
Right-to-use building.....	64	32
Right-to-use equipment.....	312	156
Infrastructure.....	47,483	45,658
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Right-to-use subscription assets.....	47	-
Easements/rights of way/water-timber-mineral rights.....	1,497	1,495
Other intangible assets.....	5,143	5,001
Total Accumulated Depreciation	827,796	804,223
Total Capital Assets being depreciated, net	219,528	220,136
Total Capital Assets, net	\$ 902,834	\$ 876,200

DEPARTMENT DIRECTOR
During Audit Period: Ms. Colleen Callahan (through 1/16/23), Vacant (1/17/23-1/22/23), Ms. Natalie Phelps-Finnie (effective 1/23/23)
Currently: Ms. Natalie Phelps-Finnie