



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

William G. Holland, Auditor General

SUMMARY REPORT DIGEST

DEPARTMENT OF NATURAL RESOURCES

**FINANCIAL AUDIT OF THE SCHEDULE OF
CAPITAL ASSETS**

For the Year Ended: June 30, 2013

Release Date: January 29, 2014

Summary of Findings:

Total this audit: 0

Total last audit: 0

Repeated from last audit: 0

SYNOPSIS

This digest covers the financial audit of the Illinois Department of Natural Resources' Schedule of Capital Assets for the year ended June 30, 2013.

There were no findings disclosed during this audit.

AUDITOR'S OPINION

The auditors stated the Schedule of Capital Assets of the State of Illinois, Department of Natural Resources presents fairly in all material respects the Capital Asset Account of the State of Illinois, Department of Natural Resources at June 30, 2013.

WILLIAM G. HOLLAND
Auditor General

WGH:MLU

SPECIAL ASSISTANT AUDITORS:

Our special assistant auditors for this audit were Washington, Pittman & McKeever, LLC.

{Financial data is summarized on the reverse page.}

**DEPARTMENT OF NATURAL RESOURCES
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT
For the Year Ended June 30, 2013**

SCHEDULE OF CAPITAL ASSETS (Expressed in thousands)	2013	2012
Capital Assets not being depreciated:		
Land and land improvements.....	\$ 376,347	\$ 372,081
Construction in progress.....	868	234
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	111,142	89,380
Total Capital Assets not being depreciated:	<u>488,729</u>	<u>462,067</u>
Capital Assets being depreciated:		
Site improvements.....	433,410	430,907
Building and building improvements.....	261,998	259,838
Equipment.....	65,805	64,335
Capital lease-equipment.....	45	32
Infrastructure.....	52,806	52,755
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
Total Capital Assets being depreciated:	<u>825,910</u>	<u>819,713</u>
Less Accumulated Depreciation for:		
Site improvements.....	251,677	239,810
Building and building improvements.....	144,753	137,370
Equipment.....	57,209	56,169
Capital lease-equipment.....	24	17
Infrastructure.....	30,664	29,475
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,143	1,072
Other intangible assets.....	1,236	754
Total Accumulated Depreciation:	<u>490,102</u>	<u>468,063</u>
Total Capital Assets being depreciated, net	<u>335,808</u>	<u>351,650</u>
Total Capital Assets, net	<u>\$ 824,537</u>	<u>\$ 813,717</u>

AGENCY DIRECTOR

During Examination Period: Marc Miller

Currently: Marc Miller