



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

Frank J. Mautino, Auditor General

**SUMMARY REPORT DIGEST**

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**DEPARTMENT OF NATURAL RESOURCES**

**Financial Audit of the Schedule of Capital Assets  
For the Year Ended June 30, 2015**

**Release Date: January 21, 2016**

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

**INTRODUCTION**

This digest covers the financial audit of the Illinois Department of Natural Resources' Schedule of Capital Assets for the year ended June 30, 2015.

There were no findings disclosed during our 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, 2015.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:cmd

**AUDITORS ASSIGNED**

This audit was performed by the Office of the Auditor General's staff.

{Capital Assets are summarized on next page.}

**DEPARTMENT OF NATURAL RESOURCES  
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT  
For the Year Ended June 30, 2015**

<b>SCHEDULE OF CAPITAL ASSETS (expressed in thousands)</b>	<b>2015</b>	<b>2014</b>
<b>Capital Assets not being depreciated:</b>		
Land and land improvements.....	\$ 395,016	\$ 380,682
Construction in progress.....	2,669	1,701
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	119,558	114,599
<b>Total Capital Assets not being depreciated</b>	<u>517,615</u>	<u>497,354</u>
<b>Capital Assets being depreciated:</b>		
Site improvements.....	440,451	436,161
Building and building improvements.....	256,431	255,632
Equipment.....	70,989	69,229
Capital lease-equipment.....	20	20
Infrastructure.....	63,380	54,018
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>843,117</u>	<u>826,906</u>
<b>Less Accumulated Depreciation for:</b>		
Site improvements.....	274,977	263,105
Building and building improvements.....	152,376	145,709
Equipment.....	57,333	57,672
Capital lease-equipment.....	18	11
Infrastructure.....	34,129	31,968
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,278	1,210
Other intangible assets.....	2,198	1,717
<b>Total Accumulated Depreciation</b>	<u>525,705</u>	<u>504,788</u>
<b>Total Capital Assets being depreciated, net</b>	<u>317,412</u>	<u>322,118</u>
<b>Total Capital Assets, net</b>	<u>\$ 835,027</u>	<u>\$ 819,472</u>

<b>AGENCY DIRECTOR</b>	
During Examination Period:	Mr. Marc Miller (through 1/19/2015) Mr. Wayne Rosenthal (effective 1/20/2015)
Currently:	Mr. Wayne Rosenthal