



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
As of June 30, 2019

Release Date: November 26, 2019

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	1

INTRODUCTION

This digest covers the financial audit of the Department's Schedule of Capital Assets as of June 30, 2019. Our next engagement will include a State Compliance Examination of the entire Department for the two years ending June 30, 2020.

There were no findings disclosed during our audit.

AUDITOR'S OPINION

The auditors stated the Department's Schedule of Capital Assets as of June 30, 2019, is fairly stated in all material respects.

This financial audit was conducted by E. C. Ortiz and Co., 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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{Expenditures and Activity Measures are summarized on next page.}

**DEPARTMENT OF NATURAL RESOURCES
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT
Year Ended June 30, 2019**

SCHEDULE OF CAPITAL ASSETS (expressed in thousands)	June 30, 2019	June 30, 2018
Capital Assets not being depreciated:.....		
Land and land improvements.....	\$ 433,626	\$ 412,131
Construction in progress.....	3,100	2,303
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	140,551	136,184
Total Capital Assets not being depreciated	<u>577,649</u>	<u>550,990</u>
Capital Assets being depreciated:.....		
Site improvements.....	542,853	539,851
Building and building improvements.....	289,006	291,788
Equipment.....	78,139	73,035
Capital leases - equipment.....	58	80
Infrastructure.....	65,941	63,847
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>987,843</u>	<u>980,447</u>
Less Accumulated Depreciation for:.....		
Site improvements.....	402,628	388,340
Building and building improvements.....	209,484	205,130
Equipment.....	60,235	59,780
Capital leases - equipment.....	34	38
Infrastructure.....	40,486	38,902
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,472	1,440
Other intangible assets.....	4,123	3,642
Total Accumulated Depreciation	<u>721,858</u>	<u>700,668</u>
Total Capital Assets being depreciated, net	<u>265,985</u>	<u>279,779</u>
Total Capital Assets, net	<u>\$ 843,634</u>	<u>\$ 830,769</u>

DEPARTMENT DIRECTOR

During Examination Period:

Mr. Wayne Rosenthal (through 3/3/19)

Ms. Colleen Callahan (effective 3/4/19)

Currently:

Ms. Colleen Callahan