



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, 2011
Release Date: March 22, 2012**

Summary of Findings:
Total this audit: 0
Total last audit: 1
Repeated from last audit: 0

INTRODUCTION

This digest covers the financial audit of the Illinois Department of Natural Resources Schedule of Capital Assets for the year ended June 30, 2011.

There were no finding 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, 2011.

A handwritten signature in blue ink, appearing to read 'William G. Holland', written over a horizontal line.

WILLIAM G. HOLLAND
.. Auditor General

WGH:MKL:rt

SPECIAL ASSISTANT AUDITORS:

Washington, Pittman & McKeever, LLC were our Special Assistant Auditor

{Expenditures and Activity Measures are summarized on the reverse page.

DEPARTMENT OF NATURAL RESOURCES
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT for the Year Ended June 30, 2011

SCHEDULE OF CAPITAL ASSETS (Expressed in thousands)	2011	2010
Capital Assets not being depreciated:		
Land and land improvements.....	\$ 371,413	\$ 369,355
Construction in progress.....	55	-
Internally generated intangible assets in development.....	372	327
Easements/rights of way/water-timber-mineral rights..	77,503	73,686
Total Capital Assets not being depreciated:	<u>449,343</u>	<u>443,368</u>
Capital Assets being depreciated:		
Site Improvements.....	425,976	419,837
Building and building improvements.....	258,893	258,424
Equipment.....	63,516	64,175
Capital lease-equipment.....	14	-
Infrastructure.....	51,462	50,929
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights..	1,484	1,484
Other intangible assets.....	6,939	-
Total Capital Assets being depreciated:	<u>811,680</u>	<u>798,245</u>
Less Accumulated Depreciation for:		
Site Improvements.....	227,992	216,078
Building and building improvements.....	130,021	122,689
Equipment.....	54,993	54,369
Capital lease-equipment.....	9	-
Infrastructure.....	28,287	27,074
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights..	996	887
Other intangible assets.....	273	-
Total Accumulated Depreciation:	<u>445,967</u>	<u>424,493</u>
Total Capital Assets being depreciated, net	<u>365,713</u>	<u>373,752</u>
Total Capital Assets, net	<u>815,056</u>	<u>817,120</u>

AGENCY DIRECTOR
During Examination Period: Marc Miller
Currently: Marc Miller