



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, 2017**

**Release Date: February 8, 2017**

<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 Department's Schedule of Capital Assets as of June 30, 2017. Our next engagement will include a State Compliance Examination of the entire Department for the two years ending June 30, 2018.

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, 2017, is fairly stated in all material respects.

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

**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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{Capital assets are summarized on next page.}

**DEPARTMENT OF NATURAL RESOURCES**  
**FINANCIAL AUDIT OF THE CAPITAL ASSET ACCOUNT**  
**As of June 30, 2017**

<b>SCHEDULE OF CAPITAL ASSETS</b> <b>(expressed in thousands)</b>	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b>Capital Assets not being depreciated:</b>		
Land and land improvements.....	\$ 395,966	\$ 394,738
Construction in progress.....	3,045	3,048
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	129,151	121,522
<b>Total Capital Assets not being depreciated</b>	<u>528,534</u>	<u>519,680</u>
<b>Capital Assets being depreciated:</b>		
Site improvements.....	441,774	441,360
Building and building improvements.....	257,388	256,587
Equipment.....	68,258	66,800
Capital lease-equipment.....	85	27
Infrastructure.....	63,381	63,381
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>842,732</u>	<u>840,001</u>
<b>Less Accumulated Depreciation for:</b>		
Site improvements.....	298,194	286,690
Building and building improvements.....	166,492	159,402
Equipment.....	57,001	55,802
Capital lease-equipment.....	23	3
Infrastructure.....	37,338	35,842
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,407	1,345
Other intangible assets.....	3,160	2,679
<b>Total Accumulated Depreciation</b>	<u>567,011</u>	<u>545,159</u>
<b>Total Capital Assets being depreciated, net</b>	<u>275,721</u>	<u>294,842</u>
<b>Total Capital Assets, net</b>	<u>\$ 804,255</u>	<u>\$ 814,522</u>

**DEPARTMENT DIRECTOR**

During Examination Period: Mr. Wayne Rosenthal

Currently: Mr. Wayne Rosenthal