



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
For the Year Ended June 30, 2022

Release Date: February 2, 2023

FINDINGS THIS AUDIT:	0
FINDINGS LAST AUDIT:	0

INTRODUCTION

This digest covers the financial audit of the Department of Natural Resources' (Department) Schedule of Capital Assets for the year ended June 30, 2022. The Department's State compliance examination covering the two years ended June 30, 2022 will be issued in a separate report at a later date.

AUDITOR'S OPINION

The auditors stated the Department's Schedule of Capital Assets as of June 30, 2022, is fairly stated in all material respects.

This financial audit was conducted by Roth & Company, 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

FJM:vrh

**DEPARTMENT OF NATURAL RESOURCES
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT
For the Year Ended June 30, 2022**

SCHEDULE OF CAPITAL ASSETS (expressed in thousands)	June 30, 2022	June 30, 2021
Capital Assets not being depreciated:		
Land and land improvements.....	\$ 449,377	\$ 447,043
Construction in progress.....	48,573	25,023
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	157,742	153,273
Total Capital Assets not being depreciated	656,064	625,711
Capital Assets being depreciated:		
Site improvements.....	548,946	546,818
Building and building improvements.....	294,627	292,021
Equipment.....	88,653	87,224
Capital leases - equipment.....	-	654
Leased building.....	231	-
Leased equipment.....	954	-
Infrastructure.....	79,102	76,206
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	1,024,359	1,014,769
Less Accumulated Depreciation for:		
Site improvements.....	449,096	435,422
Building and building improvements.....	229,643	223,460
Equipment.....	69,746	65,822
Capital leases - equipment.....	-	95
Leased building.....	32	-
Leased equipment.....	156	-
Infrastructure.....	45,658	43,859
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Easements/rights of way/water-timber-mineral rights.....	1,495	1,494
Other intangible assets.....	5,001	4,859
Total Accumulated Depreciation	804,223	778,407
Total Capital Assets being depreciated, net	220,136	236,362
Total Capital Assets, net	\$ 876,200	\$ 862,073

DEPARTMENT DIRECTOR
During Audit Period: Ms. Colleen Callahan (through 1/16/23)
Currently: Vacant