



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, 2024

Release Date: February 20, 2025

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, 2024. The Department's State compliance examination covering the two years ended June 30, 2024 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, 2024, is fairly stated in all material respects.

This financial audit was conducted by Roth & Company, LLP.

SIGNED ORIGINAL ON FILE

COURTNEY DZIERWA
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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**DEPARTMENT OF NATURAL RESOURCES
FINANCIAL AUDIT OF CAPITAL ASSET ACCOUNT
For the Year Ended June 30, 2024**

SCHEDULE OF CAPITAL ASSETS (expressed in thousands)	June 30, 2024	June 30, 2023
Capital Assets not being depreciated:		
Land and land improvements.....	\$ 458,831	\$ 447,038
Construction in progress.....	110,096	67,887
Internally generated intangible assets in development.....	372	372
Easements/rights of way/water-timber-mineral rights.....	172,902	168,009
Total Capital Assets not being depreciated	<u>742,201</u>	<u>683,306</u>
Capital Assets being depreciated:		
Site improvements.....	578,334	564,506
Building and building improvements.....	312,091	295,683
Equipment.....	103,408	93,650
Right-to-use building.....	231	231
Right-to-use equipment.....	1,063	954
Infrastructure.....	80,483	80,349
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Right-to-use subscription assets.....	37	105
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>1,087,493</u>	<u>1,047,324</u>
Less Accumulated Depreciation for:		
Site improvements.....	476,358	462,680
Building and building improvements.....	239,880	233,404
Equipment.....	78,267	73,770
Right-to-use building.....	96	64
Right-to-use equipment.....	498	312
Infrastructure.....	49,338	47,483
Non-internally generated software.....	36	36
Internally generated software.....	3,360	3,360
Right-to-use subscription assets.....	18	47
Easements/rights of way/water-timber-mineral rights.....	1,498	1,497
Other intangible assets.....	5,285	5,143
Total Accumulated Depreciation	<u>854,634</u>	<u>827,796</u>
Total Capital Assets being depreciated, net	<u>232,859</u>	<u>219,528</u>
Total Capital Assets, net	<u>\$ 975,060</u>	<u>\$ 902,834</u>

DEPARTMENT DIRECTOR
During Audit Period: Ms. Natalie Phelps-Finnie
Currently: Ms. Natalie Phelps-Finnie