



STATE OF ILLINOIS  
**OFFICE OF THE  
AUDITOR GENERAL**

Frank J. Mautino, Auditor General

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**SUMMARY REPORT DIGEST**

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**INTERMEDIATE SERVICE CENTER #4**  
**SOUTH COOK**

**FINANCIAL AUDIT**  
**For the Year Ended: June 30, 2023**

**Release Date: January 31, 2024**

<b>FINDINGS THIS AUDIT:</b>	<b>0</b>
<b>FINDINGS LAST AUDIT:</b>	<b>1</b>

**INTRODUCTION**

Our report covers the financial audit for the period ending June 30, 2023.

**AUDITORS' OPINION**

Our auditors state the Intermediate Service Center #4's financial statements as of June 30, 2023 are fairly presented in all material respects.

This financial audit was conducted by the firm of Roth & Company, LLP

**SIGNED ORIGINAL ON FILE**

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JOE BUTCHER  
Division Director

This report is transmitted in accordance with Section 3-14 of the Illinois State Auditing Act.

**SIGNED ORIGINAL ON FILE**

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FRANK J. MAUTINO  
Auditor General

FJM:JRB

**INTERMEDIATE SERVICE CENTER #4**  
**SOUTH COOK**

**FINANCIAL AUDIT**  
**For The Year Ended June 30, 2023**

	<b>FY 2023</b>	<b>FY 2022</b>
<b>TOTAL REVENUES</b>	\$6,460,719	\$5,513,805
Local Sources	\$2,799,284	\$2,058,492
% of Total Revenues	43.33%	37.33%
State Sources	\$3,367,522	\$2,912,088
% of Total Revenues	52.12%	52.81%
Federal Sources	\$293,913	\$543,225
% of Total Revenues	4.55%	9.85%
<b>TOTAL EXPENDITURES</b>	\$5,676,186	\$5,096,901
Salaries and Benefits	\$4,008,819	\$3,795,249
% of Total Expenditures	70.63%	74.46%
Purchased Services	\$1,172,417	\$1,019,814
% of Total Expenditures	20.66%	20.01%
All Other Expenditures	\$494,950	\$281,838
% of Total Expenditures	8.72%	5.53%
<b>TOTAL NET POSITION</b>	\$5,605,324	\$4,820,791
<b>INVESTMENT IN CAPITAL ASSETS</b>	\$0	\$0
Percentages may not add due to rounding.		

**EXECUTIVE DIRECTOR**

During Audit Period: Dr. Vanessa J. Kinder

Currently: Dr. Vanessa J. Kinder