



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 17, 2023

TO: THE OFFICIALS OF THE TOWN OF CLERMONT, MARION COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Clermont (Town), Marion County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Town's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- *No reportable instances of noncompliance.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
As of December 31, 2022

Fund	Cash and Investments 12-31-22
GENERAL FUND	\$ 230,322
MOTOR VEHICLE HIGHWAY	67,679
LOCAL ROAD AND STREET	68,004
ARPA GRANT FUND 2021	331,556
L.E.C.E	6,765
RAINY DAY ACCOUNT	469,647
EXCESS LEVY	3,570
PUBLIC SAFETY FUND	206,320
POLICE BLOCK GRANT	193
MVH RESTRICTED FUND	112,415
PAYROLL DEDUCTIONS	25,915
CARES-COVID 19 PUBLIC SAFETY REIM.	15,739
TOWN DONATIONS	552
NATIONAL NIGHT OUT	6,116
Total	\$ 1,544,793

The contents of this report were communicated to Larry Beiter, Clerk-Treasurer, on October 16, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner