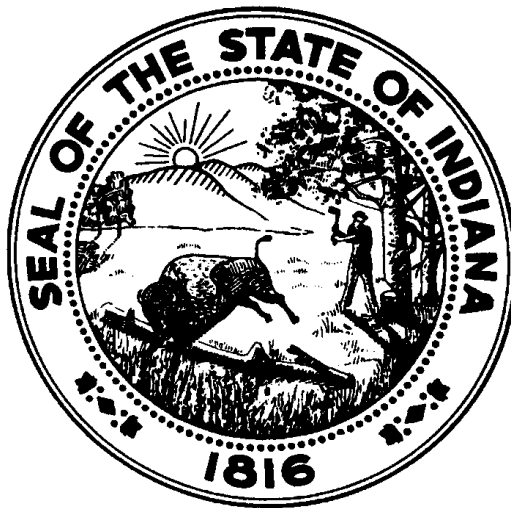


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL
FOR
PUBLIC DRAINAGE FUNDS**



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FOREWORD

This Manual has been prepared by the State Board of Accounts as a guide in the establishment of a uniform accounting system for public drainage funds.

The manual consists of eighteen parts referred to in the Table of Contents and includes outlines of procedures to be followed, samples of prescribed forms and other records, together with a brief discussion of the use of each form and record.

Although the manual contains citations to laws and opinions of the Attorney General, it is not to be considered as a conveyance of legal opinions of the State Board of Accounts. Recommendations and suggestions herein are intended to relate primarily to the keeping of necessary records and are not to be deemed directives for conducting proceedings before the County Drainage Board or before a court conducting a judicial review.

This publication is presented in loose-leaf form with a view toward replacement of pages as necessity arises for revisions. Please preserve this copy and any revisions for your use and for the use of your successor.

This manual is dedicated to the furtherance of good government and to the keeping of complete and accurate public records. Each county auditor, county surveyor and each other member of a drainage board is urged to carefully study its contents. Each is also invited to submit for consideration and advice any accounting problem not covered in these pages.

Unless otherwise indicated, citations to sections of law refer to Indiana Code Title 36, Article 9, Chapter 27. Citations to page numbers such as 4-3 means the third page of Part 4.

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TABLE OF CONTENTS

	<u>Page</u>
FOREWORD	Front
PREScribed FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS	
Prescribed Forms	1-1
Taxes	1-2
General Information	1-3
Local Policies	1-11
Deposits and Investments	1-14
LAW GOVERNING DRAINAGE FUNDS	
Reference to IC 36-9-27	2-1
BASIC PROVISIONS	
Operating Expense of County Drainage Board	3-1
Part of Operating Expense to be Charged to Projects	3-1
No Mileage Charged as Project Costs	3-2
Expense in Establishing Assessments for Annual Maintenance	3-2
Processing and Paying Claims	3-2
Penalties and Interest - Handling	3-2
Reimbursement to General Drain Improvement Fund for Costs of Annual Maintenance	3-2
Certain Maintenance Costs Not Reimbursed	3-2
Drainage Boards Not Authorized to Acquire Machinery	3-2
Drainage Boards Not Authorized to Stockpile Materials	3-2
DRAINAGE FUNDS ESTABLISHED	
General Drain Improvement Fund	4-1
Drainage Maintenance Fund	4-1
Drainage Bond Redemption Fund	4-1
Cumulative Drainage Fund	4-1
Sources of Money for General Drain Improvement Fund	4-1
Use of General Drain Improvement Fund	4-1
Source of Money for Drainage Maintenance Fund	4-2
Use of Drainage Maintenance Fund	4-2
Source of Money for Drainage Bond Redemption Fund	4-2
Use of Drainage Bond Redemption Fund	4-2
Sources of Money for Cumulative Drainage Fund	4-2
Use of Cumulative Drainage Fund	4-2
FORMS AND RECORDS AND THEIR USES	
Ditch Duplicate (Form 63-Rev. 1967)	5-1; 6-1; 6-3; 6-5
Drainage Assessment Statement (Form 63A)	5-2; 6-7
Notice of Drainage Assessment (Form 63N-1967)	5-2; 6-9
Register of Ditch Assessments Collected (Form 63B-1953)	5-3; 6-11
Subsidiary Ledger - General Drain Improvement Fund (Form 63C-Rev. 1967)	5-3; 6-13
Subsidiary Ledger - Drainage Maintenance Fund (Form 63CM-1967)	5-4; 6-15
Drainage Engineer's Statement of Expenses for Personal Services (Form 63D-1967)	5-4; 6-17
Authorization for Encumbrance of General Drain Improvement Fund (Form 63G-1967)	5-5; 6-19
County Auditor's Fund Ledger and Ledger of Receipts (Form 24B-1968)	6-21
County Treasurer's Certificate of Collections (Form 49DC-1967)	5-5; 6-23
Certificate of Assessments (Construction of Reconstruction)	5-5; 6-25
Certificate of Assessments (Annual Maintenance)	5-5; 6-27

EXHIBITS OF FORMS

For complete listing, see Chapter 5

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
EXHIBITS OF FORMS	
For complete listing, see Chapter 4	
POSTING GUIDE	
Receipts	7-1
Disbursements	7-2
Proofs of Postings	7-3
MISCELLANEOUS	
Drains in More Than One County	8-1
Interstate Drains	8-1
Interest Rate on Deferred Payments	8-1
Penalties on Delinquencies	8-1
Board Member Owning Affected Property	8-1
Certain Municipal Drains Exempt; Assessment of Lands Benefited by Regulated Drains	8-2
OPINIONS OF ATTORNEY GENERAL	
Official Opinion No. 16, September 8, 1966	9-2
Assessment of Benefits	
Entry of Assessments on Ditch Duplicate	
Notice of Landowners of Assessments	
Payment of Installments	
Official Opinion No. 20, September 30, 1966	9-6
Maintenance - Definition of	
Work Performed by Contract and Otherwise	
Laborers - Not to be Hired by Drainage Board	
Highway Facilities - Not to be Used for Drainage Work	
Contracts on Time and Material Basis	
Laborers - Employment by County Surveyor	
Inspection of Maintenance Work by County Surveyor	
Official Opinion No. 21, September 30, 1966	9-12
Maintenance Cost Paid From General Drain Improvement Fund - Under What Conditions Authorized	
Decisions as to order in which maintenance programs are to be established.	
Maintenance Work Limited to Drains in County System of Drains	
No Dollar Limit Placed on Cost of Annual Maintenance	
Drainage Board Cannot Shift Responsibility to County Surveyor	
Bid Price on Unit Basis on One Drain Does Not Apply to Another Drain	
Requirements of Contracts	
Chapter 305, Acts 1965 - Precedence Over Public Works Law, Chapter 306, Acts 1947, as Amended	
Jurisdiction of Drainage Boards	
Official Opinion No. 11, August 15, 1975	9-19
County drainage board may construct drainage detention basins and drainage control dams when that is the cheapest and best method of adequately draining the affected lands.	
County drainage boards do not have the power of eminent domain.	

TABLE OF CONTENTS
(Continued)

	<u>Page</u>
OPINIONS OF ATTORNEY GENERAL (PART 8) - (Continued)	
Official Opinion No. 32, December 8, 1975	9-21
Assessments for reconstruction and/or annual maintenance of legal drains are not property taxes and accordingly are not subject to the property tax replacement credit provided by the 1973 tax package. School corporations are not authorized to withhold delinquent drainage assessments from monies due an employee of the school.	
Official Opinion No. 23, December 2, 1977	9-23
Expense of engineering costs involved in classifying legal drains to be paid from the budget of the county surveyor's office.	
Unofficial Opinion - June 20, 1966	9-24
The county drainage board should be consulted by the county surveyor prior to the county surveyor taking any action to remove an obstruction from or repair damage on a legal drain.	
9Unofficial Opinion - June 20, 1967	9-26
Date of Certification of Assessments to County Auditor No Interest Charge in First Year After Certification to County Auditor Beginning Date on Which Interest Accrues Interest Charged on Balance Unpaid From Time to Time Extending Installments on Ditch Duplicate	