

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT

OF

COUNTY DRAINAGE BOARD

GREENE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

11/20/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Drainage Board	Roger Helms	01-01-05 to 12-31-06
President of the County Council	James Oliphant W. Edward Cullison	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Bart A. Beard	01-01-05 to 12-31-06



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF GREENE COUNTY

We have audited the records of the County Drainage Board for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2005.

STATE BOARD OF ACCOUNTS

October 5, 2006

COUNTY DRAINAGE BOARD  
GREENE COUNTY  
AUDIT RESULT AND COMMENT

ADVANCES DUE TO GENERAL DRAIN IMPROVEMENT FUND

As reported in prior reports, officials were advised to reimburse the General Drain Improvement Fund for chargeable expenses of various drainage maintenance funds. Separate drainage maintenance funds should have been established to assess the benefited landowners with the costs of these improvements.

Instead of establishing separate drainage maintenance funds for each applicable drain, expenses in excess of \$1,500 maximum as established by Indiana Code 36-9-27-44 were paid from General Drain Improvement Fund. The detail is as follows:

<u>Maintenance Fund</u>	<u>Balance Due General Drain Improvement Fund</u>
Howesville Ditch	\$ 58,979
Brewer Ditch	3,666
Beehunter Ditch	2,856
Buck Creek Ditch	816
Wells Ditch	347
Black Creek Ditch	4,122
Lemon Creek Ditch	10,424
4-mile Ditch	9,089
Bullock Creek Ditch	6,720

The annual maintenance costs of regulated drains may be paid from the General Drain Improvement Fund if requirements established by Indiana Code 36-9-27-44(c) are met. These requirements are: (1) the annual expense on any one drain shall not exceed \$1,500; and (2) the total expenditures in each year shall not exceed \$10 per mile of legal drains in the County.

COUNTY DRAINAGE BOARD  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 5, 2006, with David L. Bailey, Auditor; W. Edward Cullison, President of the County Council; and Bart A. Beard, President of the Board of County Commissioners. The officials concurred with our audit finding.