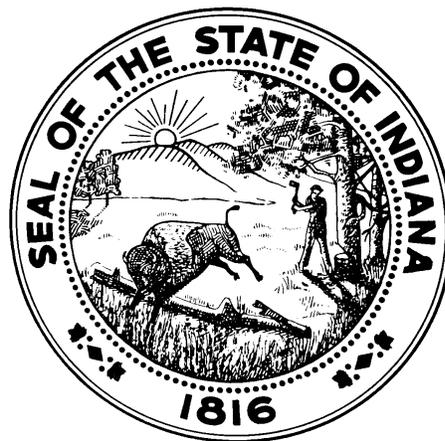


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY DRAINAGE BOARD
GREENE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
12/31/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Drainage Board	Roger Helms	01-01-07 to 12-31-08
President of the County Council	W. Edward Cullison	01-01-07 to 12-31-08
President of the Board of County Commissioners	Bart A. Beard	01-01-07 to 12-31-08



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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the County Drainage Board for the period from January 1, 2007 to December 31, 2007, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Greene County for the year 2007.

November 5, 2008

STATE BOARD OF ACCOUNTS

COUNTY DRAINAGE BOARD
 GREENE COUNTY
 EXAMINATION RESULT AND COMMENT

ADVANCES DUE TO GENERAL DRAIN IMPROVEMENT FUND

As stated 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	7,424

The annual maintenance cost 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 November 5, 2008, with David L. Bailey, Auditor; Bart A. Beard, President of the Board of County Commissioners; and W. Edward Cullison, President of the County Council. The officials concurred with our examination finding.

The contents of this report were discussed via telephone on November 5, 2008, with Roger Helms, President of the Drainage Board.