

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

AUDIT REPORT

OF

COUNTY DRAINAGE BOARD

GREENE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

07/29/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey Matthew Baker	01-01-2007 to 12-31-2010 01-01-2011 to 12-31-2010
President of the County Drainage Board	Roger Helms	01-01-2010 to 12-31-2011
President of the County Council	John Wilkes	01-01-2010 to 12-31-2011
President of the Board of County Commissioners	Steven Lindsey	01-01-2010 to 12-31-2011



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2010.

STATE BOARD OF ACCOUNTS

June 9, 2011

COUNTY DRAINAGE BOARD  
 GREENE COUNTY  
 AUDIT RESULT(S) AND COMMENT(S)

**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 details are as follows:

Maintenance Fund	Balance Due General Drain Improvement Fund
Howesville Ditch	\$ 58,979
Brewer Ditch	3,666
Beehunter Ditch	2,856
Buck Creek Ditch	816
Wells Ditch	347
Black Creek Ditch	4,122

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 June 9, 2011, with Matthew Baker, Auditor; John Wilkes, President of County Council; and Steven Lindsey, President of the Board of County Commissioners. The officials concurred with our audit finding.