

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

AUDIT REPORT

OF

DRAINAGE BOARD

GREENE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

09/22/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-07 to 12-31-10
President of the County Drainage Board	Roger Helms	01-01-09 to 12-31-10
President of the County Council	John A. Wilkes	01-01-09 to 12-31-10
President of the Board of County Commissioners	Bart A. Beard Steven Lindsey	01-01-09 to 12-31-09 01-01-10 to 12-31-10



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

We have audited the records of the County Drainage Board for the period from January 1, 2009 to December 31, 2009, 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 2009.

STATE BOARD OF ACCOUNTS

August 19, 2010

DRAINAGE BOARD  
GREENE COUNTY  
AUDIT 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 IC 36-9-27-44 were paid from General Drain Improvement Fund. The details are 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

The annual maintenance cost of regulated drains may be paid from the General Drain Improvement Fund if requirements established by IC 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.

DRAINAGE BOARD  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2010, with David L. Bailey, Auditor; John A. Wilkes, President of the County Council; and Steven Lindsey, President of the Board of County Commissioners. The officials concurred with our audit finding.