

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

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 139 AND 258  
TERRE HAUTE, INDIANA

January 1, 2004 to December 31, 2004





## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Schedule of Collections and Distributions.....	4
Notes to Schedule of Collections and Distributions .....	5
Statistical Information.....	6
Examination Result and Comment: Affidavits of Eligibility for Municipally Owned License Plates .....	7
Exit Conference.....	8

## OFFICIALS

### Office

### Official

### Term

Chairman, Bureau of Motor  
Vehicles Commission

Gerald Coleman  
Mary DePrez  
Joel Silverman

01-06-02 to 02-29-04  
03-01-04 to 01-09-05  
01-10-05 to 01-11-09

Branch Manager

Karen Sharrer

01-01-04 to 12-31-05



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 139 and 258 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 17, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 139 AND 258  
 TERRE HAUTE, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2004 to December 31, 2004

	Branch Number 139	Branch Number 258	Totals (Memorandum Only)
Collections:			
Registrations	\$ 9,314,077	\$ 688,350	\$ 10,002,427
Titles	2,136,864	-	2,136,864
Drivers licenses	397,163	-	397,163
Watercraft	100,556	-	100,556
Miscellaneous	1,300	-	1,300
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals	<u>\$ 11,949,960</u>	<u>\$ 688,350</u>	<u>\$ 12,638,310</u>
Distributions:			
State fees	\$ 4,286,655	\$ 130,375	\$ 4,417,030
County tax	6,393,819	503,907	6,897,726
Commission fees	1,269,486	54,068	1,323,554
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals	<u>\$ 11,949,960</u>	<u>\$ 688,350</u>	<u>\$ 12,638,310</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 139 AND 258  
TERRE HAUTE, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Terre Haute License Branch Number 139 and Terre Haute License Branch Number 258, a self-service terminal (SST). The manager of Terre Haute License Branch Number 139 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 139 AND 258  
 TERRE HAUTE, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 139</u>	<u>Branch Number 258</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	49,079	4,351	53,430
Motorcycle	1,920	147	2,067
RV (housecar)	1,002	54	1,056
Light truck	19,158	1,594	20,752
Other truck	831	12	843
Farm truck	301	4	305
Tractor	176	-	176
Trailer	5,856	269	6,125
Semitrailer	690	-	690
School and church bus	51	-	51
Other bus	25	-	25
Other	130	-	130
Total vehicle registrations	<u>79,219</u>	<u>6,431</u>	<u>85,650</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	16,995	-	16,995
CDL licenses/CDL permits	813	-	813
Placards	2,068	-	2,068
Other	11,602	-	11,602
Total drivers licenses and permits	<u>31,478</u>	<u>-</u>	<u>31,478</u>
Titles:			
Vehicles	37,023	-	37,023
Watercraft	293	-	293
Total titles	<u>37,316</u>	<u>-</u>	<u>37,316</u>
Total watercraft registrations	<u>1,164</u>	<u>-</u>	<u>1,164</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 139 AND 258  
TERRE HAUTE, INDIANA  
EXAMINATION RESULT AND COMMENT

AFFIDAVIT OF ELIGIBILITY FOR MUNICIPALLY OWNED LICENSE PLATES

Affidavits of eligibility for municipally owned license plates (State Form 45616) could not be located for all municipal plates issued in 2004.

An affidavit of eligibility for municipally owned license plates (State Form 45616) must be completed or on file for each municipal unit issued a municipal license plate. (Bureau of Motor Vehicles Registration Manual)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 139 AND 258  
TERRE HAUTE, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2005, with Karen Sharrer, Branch Manager. The official concurred with our finding.