

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

FINANCIAL STATEMENTS REVIEW REPORT

OF

SPRINGFIELD TOWNSHIP

ALLEN COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED

12/03/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Review Report.....	3
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment	
Balances - Regulatory Basis.....	6-7
Notes to Financial Statements.....	8-11
Review Results and Comments:	
Board Minutes Missing or Incomplete	12-13
Condition of Records	13
Bank Account Reconciliations	13-14
Annual Financial Report	14
Compensation and Benefits	14
Supporting Documentation	14-15
Penalties, Interest, and Other Charges	15
Adoption of and Training on Internal Control Standards	16
Certification on Internal Control Standards	16
Exit Conference.....	17

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	David J. Morris	01-01-15 to 12-31-18
	William E. Harris	01-01-19 to 12-31-22
Chairman of the Township Board	Mark A. Roemke	01-01-16 to 12-31-16
	Brian J. Amstutz	01-01-17 to 12-31-17
	Daniel E. Miller	01-01-18 to 12-31-18
	Mark A. Roemke	01-01-19 to 12-31-19



INDEPENDENT ACCOUNTANT'S REVIEW REPORT

TO: THE OFFICIALS OF SPRINGFIELD TOWNSHIP, ALLEN COUNTY, INDIANA

We have reviewed the accompanying financial statements of Springfield Township (Township), for the period of January 1, 2016 to December 31, 2018. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Township's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with a regulatory basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6); which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This includes determining that the basis of accounting the Township uses is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the prescribed basis of accounting described in Note 1. We believe that the results of our procedures provide a reasonable basis for our conclusion.


INDEPENDENT ACCOUNTANT'S REVIEW REPORT
(Continued)

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the prescribed basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.


Paul D. Joyce, CPA
State Examiner

October 17, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Township	\$ 31,689	\$ 36,629	\$ 30,488	\$ 37,830	\$ 63,492	\$ 28,842	\$ 72,480
Township Assistance	34,570	20,969	-	55,539	-	-	55,539
Fire Fighting	66,521	82,562	44,567	104,516	80,344	50,614	134,246
Buggy Plate	2,595	-	2,279	316	-	-	316
Rainy Day	21,702	-	-	21,702	-	-	21,702
Levy Excess	13	-	-	13	-	-	13
Cumulative Fire	103,981	24,602	4,918	123,665	24,678	-	148,343
Lease Rental	14,799	75,334	25,500	64,633	53,365	52,000	65,998
Payroll Deductions	-	1,802	-	1,802	1,802	1,802	1,802
Fire Equipment Debt	28,185	23,439	-	51,624	-	-	51,624
Tower	30,943	10,890	5,000	36,833	21,023	5,000	52,856
Savings	103	114	-	217	136	-	353
Totals	<u>\$ 335,101</u>	<u>\$ 276,341</u>	<u>\$ 112,752</u>	<u>\$ 498,690</u>	<u>\$ 244,840</u>	<u>\$ 138,258</u>	<u>\$ 605,272</u>

The notes to the financial statements are an integral part of this statement.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Township	\$ 72,480	\$ 66,265	\$ 26,463	\$ 112,282
Township Assistance	55,539	-	-	55,539
Fire Fighting	134,246	81,283	64,774	150,755
Buggy Plate	316	-	-	316
Rainy Day	21,702	-	-	21,702
Levy Excess	13	-	-	13
Cumulative Fire	148,343	25,751	25,500	148,594
Lease Rental	65,998	3,874	52,000	17,872
Payroll Deductions	1,802	1,889	1,802	1,889
Fire Equipment Debt	51,624	-	-	51,624
Tower	52,856	10,973	5,800	58,029
Savings	353	960	-	1,313
Totals	<u>\$ 605,272</u>	<u>\$ 190,995</u>	<u>\$ 176,339</u>	<u>\$ 619,928</u>

The notes to the financial statements are an integral part of this statement.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Township is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Restatements

For the year ended December 31, 2016, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Township. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Adjustment	Balance as of January 1, 2016
Township	\$ 53,563	\$ (21,874)	\$ 31,689
Township Assistance	33,194	1,376	34,570
Fire Fighting	45,414	21,107	66,521
Buggy Plate	285	2,310	2,595
Cumulative Fire	96,880	7,101	103,981
Lease Rental	36,856	(22,057)	14,799
Fire Equipment Debt	29,451	(1,266)	28,185
Savings	-	103	103

Note 7. Holding Corporation

The Township has entered into a capital lease with Springfield Township Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Township. The lessor has been determined to be a related-party of the Township. Lease payments during the years 2016, 2017, and 2018 totaled \$25,500, \$52,000, and \$77,500, respectively.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
REVIEW RESULTS AND COMMENTS

BOARD MINUTES MISSING OR INCOMPLETE

Condition and Context

The minutes of the meetings of the Township Board were missing or incomplete.

2016

The minutes of the meetings of the Township Board contained no record of meetings in January 2016, therefore, the election of officers for 2016 was not recorded in the minutes. The minutes of a meeting in February 2016 did not indicate the date of the meeting; discussion of the 2015 Annual Report was recorded, but no action on the report was recorded.

2017

The minutes of a meeting on January 24, 2017, indicated that the Township Board would meet six times during 2017; January, March, May, July, September, and October. However, no minutes were prepared for the March, May, July, and September meetings in 2017. The minutes of the October 2017 meeting did not indicate the date of the meeting. Election of officers for 2017 was recorded; however, the election did not take place in January of each year as required by law.

2018

The Township Board only prepared minutes for one meeting in 2018 held on February 20, 2018. The minutes of the meetings of the Township Board contained no record of meetings in January 2018. Election of officers for 2018 was recorded; however, the election did not take place in January of each year as required by law.

Criteria

Indiana Code 36-6-6-8 states:

"The legislative body shall keep a permanent record of its proceedings in a book furnished by the executive. The secretary of the legislative body shall, under the direction of the legislative body, record the minutes of the proceedings of each meeting in full and shall provide copies of the minutes to each member of the legislative body before the next meeting is convened. After the minutes are approved by the legislative body, the secretary of the legislative body shall place the minutes in the permanent record book. The chair of the legislative body shall retain the record in the chair's custody."

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

(5) Any additional information required under section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

Indiana Code 36-6-6-7(a) states: "The legislative body shall meet at the office of the executive on the first Tuesday after the first Monday in January of each year. At this meeting the legislative body shall elect one (1) member as chair for that year and one (1) member as secretary for that year."

CONDITION OF RECORDS

Condition and Context

A similar comment appeared in prior Report B47034, entitled *CONDITION OF RECORDS*.

For calendar years 2016, 2017, and 2018, the Township did not properly maintain a Township Financial and Appropriation Ledger (Township Form 1) or any other record that would have served the same purpose. The following information was not available from the records presented for review:

1. Disbursements and balances for each Township fund.
2. Disbursements by appropriation categories and appropriation balances.

However, the current Trustee, whose term started on January 1, 2019, created the ledgers for the period 2016 to 2018 to determine the financial position for the start of his term. Through the use of these new records, we were able to obtain sufficient review evidence.

Criteria

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Condition and Context

A similar comment appeared in prior Report B47034, entitled *BANK ACCOUNT RECONCILIATIONS*.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

Depository reconciliations of the fund balances to the bank account balances were not presented for review for any of the 36 months during the review period from January 1, 2016 to December 31, 2018.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ANNUAL FINANCIAL REPORT

Condition and Context

The Annual Financial Reports for 2016, 2017, and 2018, submitted within the Indiana Gateway for Government Units (Gateway) financial reporting system, did not properly reflect the financial activity of the Township and contained a number of errors. Adjustments were accepted by the Township and made to the financial statements. The financial statements presented reflect these adjustments.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

COMPENSATION AND BENEFITS

Condition and Context

The Township Board minutes contained no record of salaries and wages set for Township officials and employees. In addition, no labor contract, salary ordinance, resolution, or salary schedule was presented for review.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

SUPPORTING DOCUMENTATION

Condition and Context

A similar comment appeared in the prior Report B47034, entitled *SUPPORTING DOCUMENTATION*.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
 REVIEW RESULTS AND COMMENTS
 (Continued)

The following disbursements did not include supporting documentation to support the purchase.

Date	Amount	Payee	Description of Purchase (if any)
05-09-16	\$ 3,920	Henry's Landscaping	Landscaping Service
11-10-16	1,393	Roemke Farms	
04-09-17	440	Tony Nieuwlandt	Snow Removal
01-05-18	131	Waste Management	Trash Service
02-07-18	133	Waste Management	Trash Service
03-11-18	42	United States Postal Service	
04-09-18	172	NIPSCO	Gas Service
06-28-18	3,250	Henry's Landscaping	Landscaping Service
09-08-18	346	Raynor Door	
Totals	<u>\$ 9,827</u>		

Due to the lack of supporting information, we could not verify the purpose of the disbursements.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

A similar comment appeared in prior Report B47034, entitled *PENALTIES, INTEREST, AND OTHER CHARGES*.

Penalties, interest, and other charges were paid to various vendors during the review period, totaling \$57 because the Township had not remitted payments on a timely basis. There were several payments during the review period to utility, telecommunications, and waste removal vendors that appeared to be for multiple months of service. In some instances, supporting documentation for payments to these vendors was not provided for review. We were unable to determine if late payment charges were included in those payments.

Criteria

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

Personnel have not received the training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

Criteria

Indiana 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The Township's Gateway certification on the adoption and training on internal controls standards was made incorrectly. The Township certified that that the acceptable minimum level of internal control standards had been adopted; however, it had not been adopted. The Township also certified that personnel had received the training that was developed or approved by the Indiana State Board of Accounts; however, personnel had not received training and no training certifications were provided for review.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

SPRINGFIELD TOWNSHIP, ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2019, with William E. Harris, Trustee; Janice Parquet, Clerk; Brian J. Amstutz, Township Board member; and Mark A. Roemke, Chairman of the Township Board.