

# NORTHERN LIGHTS LAND SURVEYING P.S.C.

1007 NW 4th Street  
 Grand Rapids, MN 55744  
 Phone: (218) 326-5325  
 Fax: (218) 326-5325  
[nlsurveying1001@qwestoffice.net](mailto:nlsurveying1001@qwestoffice.net)

**Licensed Surveyor**  
 Jeffrey P. Major, LS 44902

## Quote for Surveying Services

**Quote #:** 2018-065

**Hourly Rates**

**Date:** August 6, 2018

Field: \$125.00

Office: \$75.00

**Client:** Harris Township  
 Attn: Peggy Clayton

**Phone:** (218) 259-1551

**Email:** [mplfc54@yahoo.com](mailto:mplfc54@yahoo.com)

**Project:**

Survey of the north line of the public landing in the plat of EAST WENDIGO PARK, in Section 23, T 54 N, R 25 W, Itasca County, Minnesota. A Certificate of Survey, showing the landing and any encroachments is to be provided.

Description of work to be done		Est. Hours	Total
<b>Field:</b>			
1	Search & locate monuments within the plat of EAST WENDIGO PARK	4	\$500.00
2	Stake north property line, locate encroachments and lakeshore	2	\$250.00
3			
4			
5			
<b>Office:</b>			
1	Draft Certificate of Survey, research, calcs	8	\$600.00
2			
3			
		Total field Hours: 6	\$750.00
		Total Office Hours: 8	\$600.00

**Total Cost of project: \$1,350.00**

Quotes require a 40% deposit prior to crews beginning fieldwork.

**40% Deposit Due: \$540.00**

# NORTHERN LIGHTS LAND SURVEYING P.S.C.

1007 NW 4th Street  
Grand Rapids, MN 55744  
Phone: (218) 326-5325  
Fax: (218) 326-5325  
[nlsurveying1001@qwestoffice.net](mailto:nlsurveying1001@qwestoffice.net)

**Licensed Surveyor**  
Jeffrey P. Major, LS 44902

## Contract for Surveying Services

**Quote #:** 2018-065

**Ordered By:** Harris Township

**Address:** Attn: Peggy Clayton

**Date:** August 6, 2018

**Phone:** (218) 259-1551

**Email:** mp1fc54@yahoo.com

**Project:** Survey of the north line of the public landing in the plat of EAST WENDIGO PARK, in Section 23, T 54 N, R 25 W, Itasca County, Minnesota. A Certificate of Survey, showing the landing and any encroachments is to be provided.

**Cost:** \$1,350.00

**Retainer:** 40% at \$540.00

**Terms:** Balance due upon completion.

Should full payment be not received within said period of time, the cost of carrying this account will be 1 1/2% per month (18% APR). The contractor may exercise our Mechanics' Lien rights if necessary 60 days after the date of first invoice unless prior arrangements are agreed to. It is also agreed that all collection costs and fees may be collected by the contractor.

We are authorized by Law to provide you with this timely Notice.

- (a) Any person or company supplying labor or material for this improvement to your property may file a lien against your property if that person or company is not paid for the contributions.
- (b) Under Minnesota Law, you have the right to pay persons who supplied labor or materials for this improvement directly and deduct this amount from our contract price, or withhold the amounts due them from us until 120 days after completion of the improvement unless we give you a lien waiver signed by persons who supplied any labor or material for the improvement and who gave you timely notice.

If you are in agreement with this contract, Please sign and return 1 copy.

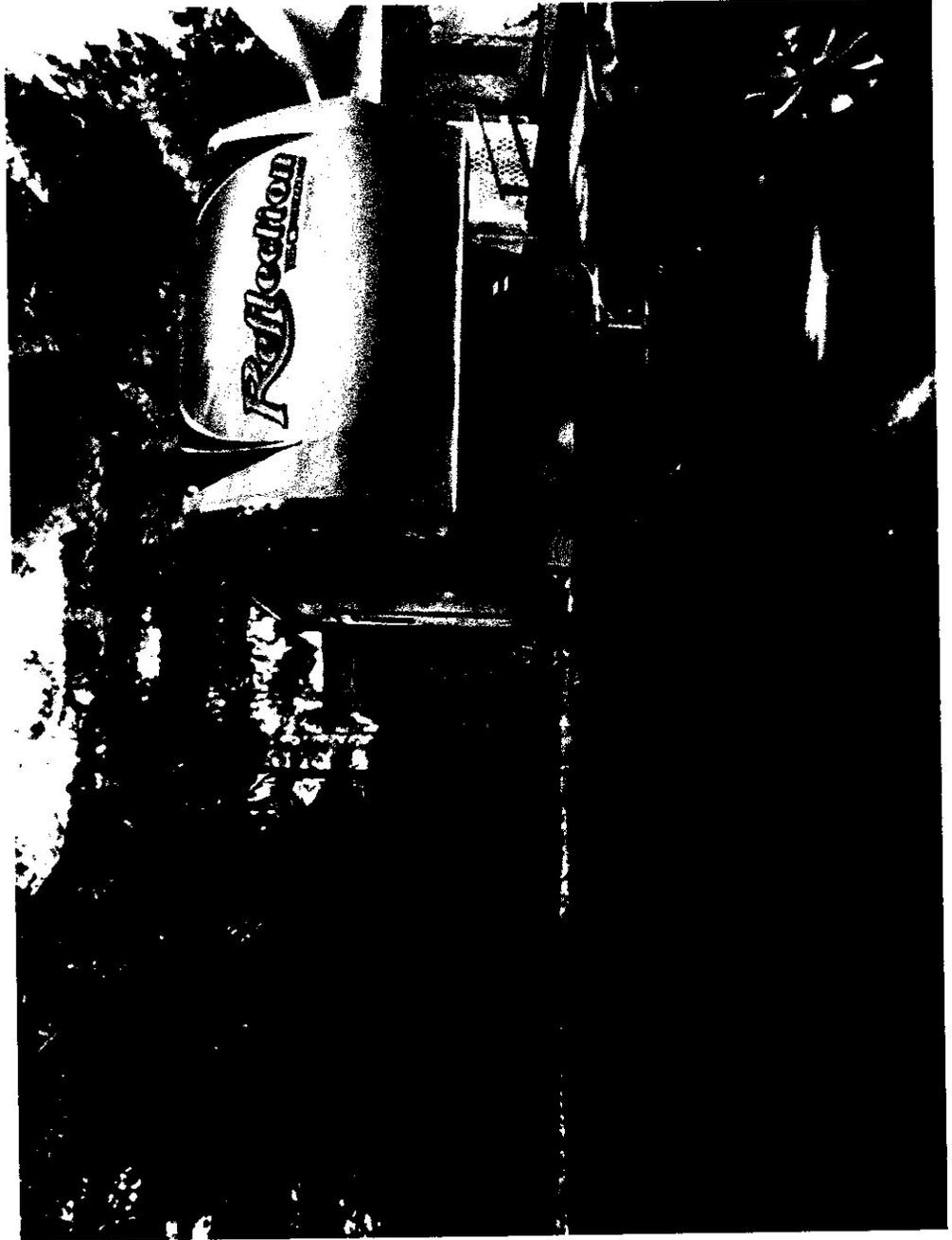
**Accepted By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**City/State/Zip:** \_\_\_\_\_

This statement is subject to change 45 days after date of issue.







May 22, 2018

Town Board  
Town of Harris  
20876 Wendigo Park Road  
Grand Rapids, MN 55744

We have audited the financial statements of the governmental activities and the General Fund of the Town of Harris (the "Town") for the year ended December 31, 2017, and have issued our report thereon dated May 22, 2018. Professional standards require that we provide you with the following information related to our audit:

#### **Our Responsibility under Auditing Standards Generally Accepted in the United States**

As stated in our engagement letter dated November 27, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

#### **Required Supplementary Information Accompanying Audited Financial Statements**

We applied certain limited procedures to the management's discussion and analysis and the information related to the net pension liability, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### **Supplementary Information Accompanying Audited Financial Statements**

We were engaged to report on the supplementary information on pages 28 and 29, which accompany the financial statement but is not required supplementary information. With respect to the supplementary, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to your representative, Becky Adams, in our meeting about planning matters on March 23, 2018, in addition to our engagement letter dated November 27, 2017, accepted by Jim Kelly.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies were not changed during 2017, except for the implementation of certain applicable sections of GASB Statement No. 82 Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73 for the year ended December 31, 2017. The implementation did not affect the valuation of pensions for the year ended December 31, 2017.

We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the assumptions related to the net pension liability.

The disclosures in the financial statements are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. As part of our professional services, we proposed journal entries necessary to convert the cash records to the accrual basis of accounting.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 22, 2018, a copy of which accompanies this letter.

### **Management Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves the application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all of the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town’s auditors for the preceding year. However, these discussions occurred in the normal course of our professional relationship and our responses were not, in our judgment, a condition of our retention.

### **Internal Control Matters**

In planning and performing our audit of the financial statements of the Town as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States, we considered the Town’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be a material weakness and another we considered to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town’s financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiency in internal control to be a material weakness.

### **Financial Presentation and Disclosure**

**Condition** - The Town’s internal control over financial reporting does not end at the general ledger, but extends to the financial statements and the related notes. As a part of our professional services for the year ended December 31, 2017, Wipfli assisted in drafting the financial statements and related notes. The Town does not have sufficient expertise to completely prepare its own financial statements and related notes and relies on Wipfli to provide necessary understanding of current accounting and disclosure principles in the preparation of the financial statements and related notes. In addition, the Town has not recorded capital assets, which include property, plant and equipment in the governmental activities prior to 2009 and accordingly, has not recorded depreciation expense on those assets.

**Effect** - The completeness of the related note disclosures and the accuracy of the overall financial presentation is negatively impacted as outside auditors do not have the same comprehensive understanding of the Town as its staff. The potential exists that a misstatement of the financial statements and related notes could occur and not be prevented or detected by the Town.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We consider the following deficiency in internal control to be a significant deficiency:

**Lack of Segregation of Duties**

**Condition** - There is a lack of segregation of accounting functions.

**Effect** - The lack of segregation of duties increases the risk that errors or irregularities could occur within the Town without being detected.

**Other Comments**

During the audit, we noted the Town has not adopted a capitalization policy for capital assets. We recommend the Town approve a capitalization policy for capital assets which identifies the threshold at which capital assets will be capitalized and the life over which they will be depreciated.

We appreciate the opportunity to be of service to the Town of Harris.

This communication is intended solely for the information and use of management, the Town Board, others within the Town, and the Office of the State Auditor of Minnesota and includes a description of the scope of our testing of internal control over financial reporting and the results of that testing. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Wipfli LLP

Enc.  
Duluth, Minnesota  
May 22, 2018

**TOWN OF HARRIS  
ITASCA COUNTY, MINNESOTA**

May 22, 2018

Wipfli LLP  
1502 London Road  
Suite 200  
Duluth, MN 55812

This representation letter is provided in connection with your audit of the financial statements of Town of Harris which comprise the respective financial position of the governmental activities and the General Fund as of December 31, 2017, and the respective changes in financial position for the year then ended, and the related notes to financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 27, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP and for the preparation of the supplementary information in accordance with the acceptable criteria.
2. The financial statements referred to above are fairly presented in conformity with GAAP and include all properly classified funds and other financial information of the primary government and all component units required by GAAP to be included in the financial reporting entity, except the Town has not reported capital assets prior to 2009.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.
9. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting. We also acknowledge that a prior year adjustment was made to record capital assets and depreciation. We acknowledge that we have reviewed and approved those entries and accepted responsibility for them.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with GAAP.
11. Material concentrations, if any, have been properly disclosed in accordance with GAAP.
12. Guarantees, whether written or oral, under which the Town of Harris is contingently liable, if any, have been properly recorded or disclosed in accordance with GAAP.

Information Provided

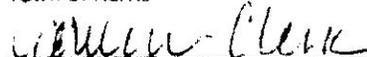
13. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Town of Harris from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Town Board or summaries of actions of recent meetings for which minutes have not yet prepared.
14. All material transactions have been recorded in the accounting records and are reflected in the financial statements, except that the Town has not recorded capital assets prior to 2009.
15. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Management.
  - b. Employees who have significant roles in internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town of Harris's financial statements communicated by employees, former employees, regulators, or others.
18. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
19. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GAAP.
20. We have disclosed to you the identity of the Town of Harris's related parties and all the related party relationships and transactions of which we are aware.

21. We have made available to you all financial records and related data.
22. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
23. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund equity.
26. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
27. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
28. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determinations of financial statement amounts or other financial data significant to the audit objectives.
29. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
30. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting noncompliance, except as disclosed in Note 5 to the financial statements.
31. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
32. The Town of Harris has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any material asset been pledged as collateral.
33. The Town of Harris has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
34. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
35. The financial statements properly classify all funds and activities in accordance with GASB Statements No. 34 and 37.
36. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial users.

37. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Deposits are properly classified as to risk, and are properly valued and disclosed.
41. Capital assets, including infrastructure assets, are properly capitalized, reported, and, if applicable, depreciated.
42. We have appropriately disclosed the Town of Harris's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
43. The Town of Harris has identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
44. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the Town of Harris vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. We acknowledge our responsibility for presenting the General Fund combining balance sheet and statement of revenues, expenditures and change in fund balance in accordance with GAAP, and we believe the General Fund combining balance sheet and statement of revenues, expenditures and change in fund balance, including its form and content, is fairly presented in accordance with GAAP. The methods of measurement and presentation of the General Fund combining balance sheet and statement of revenues, expenditures and change in fund balance have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the General Fund combining balance sheet and statement of revenues, expenditures and change in fund balance is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Sincerely,

Town of Harris

  
\_\_\_\_\_  
Signature and Title

  
\_\_\_\_\_  
Signature and Title

08-03-2013

Carli Ann Arfeman

Pursuant to the Minnesota Data Practices Act, this is a request for a copy of the following records: An electronic copy of any and all employees for year of 2012, (fiscal or calendar year). Each employee record should contain the employer name, employer zip code, year of compensation, first name, middle initial, last name, hire date (mm-dd-yyyy), base salary amount, bonus amount, overtime amount, gross annual wages and position title. This data should be broken down by employer, employee and year.

The principal purpose of this is to make this information more accessible to the public and to access and disseminate information regarding the health, safety, and welfare of the general public. This request is not primarily for personal or commercial benefit. Our agency is just exercising the general rights of the public. For these reasons, we are requesting a waiver of fees. If there is a charge for this service, please obtain my approval in writing prior to proceeding with request.

All documents can be e-mailed to [Minnesota@OpenTheBooks.com](mailto:Minnesota@OpenTheBooks.com) or mailed in electronic format (preferred format would be .csv or .xls) if any documents are not provided in the format specified, please provide the state or federal statutes relied upon for that decision. If any record or portion of a record responsive to this request is contained in a record or portion of a record deemed exempt from the request, I would like to inspect the entire document. Under the Open Records Act/Freedom of Information Act, all non-exempt portions of any partially-exempt documents must be disclosed. If any records or portions of records are withheld, please state the exemption or which was used; the basis on which the exemption is invoked, and the name of the individual responsible for the decision.

Thank you for your prompt consideration of my request. If you have any questions, or if I can be of any assistance, please e-mail me at

[Minnesota@OpenTheBooks.com](mailto:Minnesota@OpenTheBooks.com)

Sincerely

Janis Fahrense

American Transparency

P.O. Box 870018

Boca Raton, FL 33497-0999

--

**Sent from Gmail Mobile**

### Data Request from American Transparency

Today, townships across the state began receiving a data request from a group called American Transparency, requesting employee income and other financial information under the Minnesota Data Practices Act. The organization is a private company operated out of Florida, that collects government data for publication on its website. The group is engaged in a nationwide data collection operation.

First, remember that Minnesota Townships outside the Twin Cities metropolitan area are not subject to the State's Data Practices Act because of its complexity and townships' lack of full-time staff to comply with the Act. Townships outside the Twin Cities area are not required to respond to this request, but your township board should decide what, if anything, they choose to send.

Townships in the Twin Cities area that are subject to the Data Practices Act may need to respond, depending on their policies for the format or method of data requests. These townships should rely on their township attorney for guidance in complying with data requests.

Township are not required to produce any new data or compile the data in the format or method requested. Townships may send the data they already possess after redacting sensitive information such as Social Security Numbers, bank account numbers, home addresses, personal phone numbers, the deductions in any paycheck, or other information deemed to be not public.

Non-metro Townships may charge a fee for the compilation of data, including the clerk's time to meet the request. Non-metro townships may ask the money be deposited in advance, with any surplus returned when the response to the data request is complete.

# Township Legal Seminar

Presented by:  
**Couri & Ruppe Law Office**

## Inquiring Minds Want to Know:



- **BIDDING A BETTER ROAD: THE DEVIL IS IN THE DETAILS-** How to bid a road project.
- **WHICH ROAD TO TAKE?-** Minimum maintenance roads, closing roads, vacating roads, etc.
- **ZERO TO 10GB IN A FLASH-** High speed internet grants.
- **ENGINEERING A BETTER CONTRACT-** Engineering contracts with Towns.
- **TOWNSHIP JEOPARDY**
- **SHORT SHOTS-** Motion vs. resolution vs. ordinance.
- **A HOARDER NO MORE-** How to cleanup junk properties.
- **ANNEXATION CLARIFICATION-** Recent Court decisions affecting orderly annexation agreements.
- **STUMP THE CHUMPS-** Answers to any and all legal questions you may have. Everything you always wanted to know but were afraid to ask...

**Registration and All Materials are FREE!**  
**Complimentary Lunch Provided!**

**CHOOSE THE DATE AND LOCATION THAT WORKS BEST FOR YOU:**

SATURDAY, SEPTEMBER 8, 2018 (9:00am to 4:00 pm)- Rutledge City Hall (Pine County)

SATURDAY, OCTOBER 6, 2018 (9:00am to 4:00 pm)- Cotton Town Hall (St. Louis County)

SATURDAY, OCTOBER 13, 2018 (9:00am to 4:00 pm)- New Haven Town Hall (Olmsted County)

Register directly from our website:

[www.couriruppe.com](http://www.couriruppe.com) (click on the "Township Legal Seminar" tab)  
or call Kathy at (763) 497-1930