

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

|            |            |            |            |            |            |          |          |        |
|------------|------------|------------|------------|------------|------------|----------|----------|--------|
| "A-"       | "A"        | "B-"       | "B"        | "C-"       | "C"        | "D-"     | "D"      | "TILE" |
| \$4,650.00 | \$4,650.00 | \$3,830.00 | \$3,830.00 | \$2,090.00 | \$2,090.00 | \$730.00 | \$730.00 |        |
| 30%        | 85%        | 95%        | 95%        | 99%        | 99%        | 99%      | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00    | \$2,069.10 | \$20.00  | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME   | DESCRIPTION  | SEC | T-N | R-W | IN TRACT  | POTENTIAL BENEFITS   | GROSS BENEFITS   | EFFICIENCY RATE                        | NET BENEFITS   | MAINTENANCE COST   | BENEFIT ACRES | BENEFIT VALUE                   | BENEFIT ACRES                    | BENEFIT VALUE  | BENEFIT ACRES                     | BENEFIT VALUE  | BENEFIT ACRES                          | BENEFIT VALUE  | TILE FEET                                  | BENEFIT VALUE   | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |  |
|---------------|--|--|-----|-----|-----|---|--|--|--|--|--|---------------|---------------------------------|----------------------------------|--|-----------------------------------|--|--|--|--|---|--------------|--------------|-------------------|--|
| 160170150     | ARNOLD KAZEMBA CREDIT TST ETAL<br>C/O JAMES KAZEMBA<br>35408 760TH ST<br>ROUND LAKE MN 56167 | SWSE<br>SESE   | 17  | 101 | 38  | 40.00   | 16625.00<br>17930.00   | 16460.10<br>17597.50   | 64<br>60                               | 10640.00<br>10758.00   | 1976.13<br>1998.05   |               |                                 | 1                                | 3638.50  | 5                                 | 10345.50   | 5                                      | 3613.50  | 60   | 135.00  |              |              |                   |  |
| 160173000     | JOHN A BOARDMAN REVOCABLE TRST<br>C/O FAIRLAND MGMT CO<br>PO BOX 128<br>WINDOM MN 56101      | NESW<br>NWSW<br>SWSW<br>SESW                         | 17  | 101 | 38  | 51.30<br>30.95<br>40.00<br>40.00                            | 730.00<br>2190.00<br>18500.00<br>20870.00  | 722.70<br>2168.10<br>18319.50<br>20661.30  | 57<br>57<br>67<br>64                   | 416.10<br>1248.30<br>12395.00<br>13356.80  | 77.28<br>231.84<br>2302.09<br>2480.72  |               |                                 |                                  |  |                                   |  | 1<br>3<br>19<br>20                     | 722.70<br>2168.10<br>13731.30<br>14454.00  | 200  | 450.00  |              | 1            |                   |  |
| 160180300     | TEERY GLISSMAN<br>PO BOX 155<br>PENDER NE 68047  | SWSE<br>SESE   | 18  | 101 | 38  | 47.85<br>34.00  | 27517.50<br>1707.50  | 27244.80<br>1692.90  | 60<br>57                               | 16510.50<br>973.28   | 3066.44<br>180.76  |               |                                 |                                  | 12   | 24829.20                          | 3  | 2168.10                                | 110  | 247.50                                     |   |              |              |                   |  |
| 160180400     | KEITH R TORDSEN<br>PO BOX 71<br>ROUND LAKE MN 56167  | SWSW<br>" "<br>SESW                                  | 18  | 101 | 38  | 40.69<br>45.50  | 23490.00<br>60.00<br>15242.50  | 23255.10<br>60.00<br>15091.20  | 57<br>57<br>60                         | 13389.30<br>34.20<br>9145.50   | 2486.75<br>6.35<br>1698.57   |               |                                 |                                  | 6  | 12414.60                          | 15   | 10840.50                               | -3   | 60.00                                      |   |              |              |                   |  |
| 160190100     | KEITH R TORDSEN<br>PO BOX 71<br>ROUND LAKE MN 56167  | NENE<br>NWNE<br>SWNE<br>SENE<br>NENW<br>NWNW<br>SENW | 19  | 101 | 38  | 40.00<br>40.00<br>40.00<br>40.00<br>40.00<br>41.91<br>40.00 | 43682.50<br>60990.00<br>124970.00<br>121425.00<br>59905.00<br>64300.00<br>57000.00 | 59936.10<br>59771.80<br>114068.60<br>108048.00<br>58884.60<br>61742.20<br>55472.60 | 66<br>65<br>57<br>56<br>65<br>59<br>64 | 28830.45<br>39643.50<br>71232.90<br>67998.00<br>38938.25<br>37937.00<br>36480.00 | 5354.59<br>7362.86<br>13229.87<br>12629.06<br>7231.88<br>7045.92<br>6775.32  | 2<br>13<br>18 | 7905.00<br>51382.50<br>71145.00 | 3<br>4<br>8<br>3                 | 10915.50<br>14554.00<br>29108.00<br>10915.50                                   | 10<br>15<br>12<br>8               | 20691.00<br>31036.50<br>24829.20<br>16552.80                                     | 23<br>19<br>7<br>11                    | 16622.10<br>13731.30<br>5058.90<br>7949.70                                       | 1690<br>200<br>1640<br>660                 | 3802.50<br>450.00<br>3690.00<br>1485.00                       |              |              |                   |  |
| 160190125     | KEITH R TORDSEN<br>PO BOX 71<br>ROUND LAKE MN 56167  | NESW<br>SWSW<br>SESW<br>NESE<br>NWSE<br>SWSE<br>SESE | 19  | 101 | 38  | 40.00<br>39.87<br>40.00<br>40.00<br>40.00<br>40.00<br>40.00 | 69780.00<br>82725.00<br>94615.00<br>57337.50<br>64380.00<br>82965.00<br>55677.50   | 68622.60<br>79252.50<br>86425.70<br>55680.30<br>61485.80<br>75834.30<br>54690.60   | 63<br>72<br>72<br>76<br>72<br>76<br>81 | 43961.40<br>59562.00<br>68122.80<br>43576.50<br>46353.60<br>63053.40<br>45098.78 | 8164.81<br>11062.27<br>12652.24<br>8093.33<br>8609.11<br>11710.71<br>8376.06 |               |                                 | 3<br>2<br>10<br>1<br>3<br>9<br>3 | 10915.50<br>7905.00<br>39525.00<br>3952.50<br>11857.50<br>35572.50<br>10915.50 | 23<br>11<br>6<br>3<br>2<br>3<br>3 | 47589.30<br>22760.10<br>12414.60<br>18621.90<br>24829.20<br>12414.60<br>22760.10 | 14<br>17<br>18<br>27<br>23<br>21<br>25 | 10117.80<br>12285.90<br>13008.60<br>19512.90<br>16622.10<br>15176.70<br>18067.50 | 1580<br>1460<br>1190<br>400<br>780<br>1310 | 3555.00<br>3285.00<br>2677.50<br>900.00<br>1755.00<br>2947.50 |              |              |                   |  |
| 160190200     | KEITH R TORDSEN<br>PO BOX 71<br>ROUND LAKE MN 56167  | NWSW   | 19  | 101 | 38  | 40.25   | 79350.00   | 73914.20   | 64                                     | 50784.00   | 9431.96  | 6             | 23715.00                        | 5                                | 18192.50   | 6                                 | 12414.60   | 23                                     | 16622.10   | 1320                                       | 2970.00   |              |              |                   |  |

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

|               |  | "A-"        |     | "A"        |     | "B-"       |                    | "B"            |                 | "C-"         |                  | "C"           |               | "D-"          |               | "D"           |               | "TILE"        |               |           |               |              |              |                   |   |
|---------------|--|-------------|-----|------------|-----|------------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|---|
|               |  | \$4,650.00  |     | \$4,650.00 |     | \$3,830.00 |                    | \$3,830.00     |                 | \$2,090.00   |                  | \$2,090.00    |               | \$730.00      |               | \$730.00      |               | 2.25          |               |           |               |              |              |                   |   |
|               |  | 30%         |     | 85%        |     | 95%        |                    | 95%            |                 | 99%          |                  | 99%           |               | 99%           |               | 99%           |               |               |               |           |               |              |              |                   |   |
|               |  | \$1,395.00  |     | \$3,952.50 |     | \$2,791.80 |                    | \$3,638.50     |                 | \$25.00      |                  | \$2,069.10    |               | \$20.00       |               | \$722.70      |               |               |               |           |               |              |              |                   |   |
| PARCEL NUMBER | NAME                                     | DESCRIPTION | SEC | T-N        | R-W | IN TRACT   | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |   |
| 160200100     | MARLYN A POST TRUST                      | NENE        | 20  | 101        | 38  | 40.00      | 47410.00           | 46935.90       | 66              | 31290.60     | 5811.51          |               |               |               |               | 15            | 31036.50      | 22            | 15899.40      |           |               |              |              |                   |   |
|               | 1391 W 223RD ST<br>JORDAN MN 55352       | SENE        | 20  | 101        | 38  | 40.00      | 71390.00           | 70369.70       | 67              | 47831.30     | 8883.56          | 2             | 7277.00       | 27            | 55865.70      | 10            | 7227.00       |               |               |           |               |              |              |                   |   |
| 160200150     | JERRY L BECK TRUST                       | NWNE        | 20  | 101        | 38  | 40.00      | 63020.00           | 62115.80       | 68              | 42853.60     | 7959.07          | 2             | 7277.00       | 19            | 39312.90      | 17            | 12285.90      | 1440          | 3240.00       |           |               |              |              |                   |   |
|               | 39358 270TH ST<br>WORTHINGTON MN 56187   | SWNE        | 20  | 101        | 38  | 40.00      | 47060.00           | 46591.20       | 79              | 37177.40     | 6904.84          |               |               | 13            | 26898.30      | 27            | 19512.90      | 80            | 180.00        |           |               |              |              |                   |   |
| 160200200     | BRADLEY & LINDA MOHNS                    | NESE        | 20  | 101        | 38  | 16.79      | 25772.50           | 25362.70       | 77              | 19844.83     | 3685.72          | 1             | 3638.50       | 8             | 16552.80      | 7             | 5058.90       | 50            | 112.50        |           |               |              |              |                   |   |
|               |  | NWSE        | 20  | 101        | 38  | 16.78      | 18187.50           | 18009.00       | 81              | 14731.88     | 2736.11          |               |               | 4             | 8276.40       | 13            | 9395.10       | 150           | 337.50        |           |               |              |              |                   |   |
|               | 80621 532ND AVE<br>JACKSON MN 56143      | SWSE        | 20  | 101        | 38  | 40.00      | 54580.00           | 53383.20       | 93              | 50759.40     | 9427.39          | 1             | 3952.50       | 19            | 39312.90      | 14            | 10117.80      |               |               |           |               |              |              | 5                 |   |
| 160200250     | C & B MANUFACTURING INC                  | NESE        | 20  | 101        | 38  | 23.00      | 27670.00           | 27393.30       | 69              | 19092.30     | 3545.95          |               |               | 8             | 16552.80      | 15            | 10840.50      |               |               |           |               |              |              |                   |   |
|               | 80621 532ND AVE<br>JACKSON MN 56143      | NWSE        | 20  | 101        | 38  | 23.22      | 27670.00           | 27393.30       | 78              | 21582.60     | 4008.47          |               |               | 8             | 16552.80      | 15            | 10840.50      |               |               |           |               |              |              |                   |   |
| 160200300     | BETHEL A JENSEN REV LIV TRST             | SWNW        | 20  | 101        | 38  | 20.00      | 27900.00           | 27900.00       | 77              | 21483.00     | 3989.97          | -20           | 27900.00      |               |               |               |               |               |               |           |               |              |              |                   |   |
|               |  | NESW        | 20  | 101        | 38  | 40.00      | 50990.00           | 50173.70       | 85              | 43341.50     | 8049.68          | 2             | 7277.00       | 12            | 24829.20      | 25            | 18067.50      |               |               |           |               |              |              | 1                 |   |
|               | 32102 720TH ST                           | NWSW        | 20  | 101        | 38  | 40.00      | 56030.00           | 81016.00       | 66              | 36979.80     | 6868.14          | 3             | 11857.50      | 1             | 3638.50       | 27            | 55865.70      | 9             | 6504.30       | 1400      | 3150.00       |              |              |                   |   |
|               | ROUND LAKE MN 56167                      | SWSW        | 20  | 101        | 38  | 40.00      | 66437.50           | 63219.70       | 85              | 56471.88     | 10488.35         | 3             | 11857.50      | 4             | 14554.00      | 13            | 26898.30      | 12            | 8672.40       | 550       | 1237.50       |              |              |                   | 5 |
|               |  | " "         | " " |            |     |            |                    | 7660.00        | 5583.60         | 85           | 6511.00          | 1209.27       |               |               | -2            | 5583.60       |               |               |               |           |               |              |              |                   |   |
| 160200400     | STEVEN & CHERYL NELSON TST ETAL          | SWNW        | 20  | 101        | 38  | 20.00      | 97365.00           | 83415.00       | 63              | 61339.95     | 11392.48         | 20            | 79050.00      |               |               |               |               |               |               |           |               |              |              |                   |   |
|               |  | NWNW        | 20  | 101        | 38  | 40.00      | 167860.00          | 144608.20      | 44              | 73858.40     | 13717.49         | 33            | 130432.50     | 1             | 3638.50       | 1             | 2069.10       | 3             | 2168.10       | 2800      | 6300.00       |              |              |                   |   |
|               | PO BOX 183                               | NENW        | 20  | 101        | 38  | 40.00      | 128167.50          | 113944.30      | 55              | 70492.13     | 13092.28         | 19            | 75097.50      | 4             | 14554.00      | 7             | 14483.70      | 8             | 5781.60       | 1790      | 4027.50       |              |              |                   |   |
|               | ROUND LAKE MN 56167                      | SENW        | 20  | 101        | 38  | 40.00      | 23835.00           | 99887.30       | 81              | 19306.35     | 3585.71          | 9             | 35572.50      | 5             | 18192.50      | 18            | 37243.80      | 5             | 3613.50       | 2340      | 5265.00       |              |              |                   | 3 |
| 160210100     | EDITH GARMS FAMILY TRUST ETAL            | SWNE        | 21  | 101        | 38  | 25.00      | 36987.50           | 36628.20       | 75              | 27740.63     | 5152.18          |               |               | 13            | 26898.30      | 12            | 8672.40       | 470           | 1057.50       |           |               |              |              |                   |   |
|               | C/O MARCIA & MARK SHEPHERD               | SENE        | 21  | 101        | 38  | 19.00      | 34270.00           | 33927.30       | 73              | 25017.10     | 4646.35          |               |               | 15            | 31036.50      | 4             | 2890.80       |               |               |           |               |              |              |                   |   |
|               | 1110 ELMWOOD AVE<br>WORTHINGTON MN 56187 | SENW        | 21  | 101        | 38  | 7.00       | 9257.50            | 9165.60        | 73              | 6757.98      | 1255.14          |               |               | 3             | 6207.30       | 4             | 2890.80       | 30            | 67.50         |           |               |              |              |                   |   |
| 160210300     | SHERWOOD O GARMS                         | NESE        | 21  | 101        | 38  | 35.00      | 61670.00           | 60746.90       | 77              | 47485.90     | 8819.41          | 2             | 7905.00       | 5             | 18192.50      | 24            | 49658.40      | 9             | 6504.30       | 2480      | 5580.00       |              |              |                   |   |
|               | C/O MARCIA & MARK SHEPHERD               | NWSE        | 21  | 101        | 38  | 40.00      | 90760.00           | 87840.20       | 81              | 73515.60     | 13653.83         | 4             | 15810.00      | 5             | 18192.50      | 11            | 22760.10      | 19            | 13731.30      | 2090      | 4702.50       |              |              |                   |   |
|               | 1110 ELMWOOD AVE                         | SWSE        | 21  | 101        | 38  | 40.00      | 79312.50           | 75196.40       | 86              | 68208.75     | 12668.20         |               |               | 1             | 3638.50       | 13            | 26898.30      | 24            | 17344.80      | 830       | 1867.50       |              |              |                   |   |
|               | WORTHINGTON MN 56187                     | SESE        | 21  | 101        | 38  | 40.00      | 50387.50           | 49749.10       | 79              | 39806.13     | 7393.07          |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160210400     | MARK O & JEWEL GARMS                     | NESW        | 21  | 101        | 38  | 40.00      | 52767.50           | 52087.30       | 81              | 42741.68     | 7938.28          | 1             | 3638.50       | 15            | 31036.50      | 24            | 17344.80      | 30            | 67.50         |           |               |              |              |                   |   |
|               |  | NWSW        | 21  | 101        | 38  | 40.00      | 46730.00           | 46292.40       | 77              | 35982.10     | 6682.84          |               |               | 15            | 31036.50      | 17            | 12285.90      | 1320          | 2970.00       |           |               |              |              | 1                 |   |
|               | 72380 330TH AVE                          | SWSW        | 21  | 101        | 38  | 40.00      | 81737.50           | 77068.30       | 79              | 64572.63     | 11992.87         | 5             | 19762.50      | 4             | 14554.00      | 15            | 31036.50      | 14            | 10117.80      | 710       | 1597.50       |              |              |                   |   |
|               | ROUND LAKE MN 56167                      | SESW        | 21  | 101        | 38  | 40.00      | 86490.00           | 82976.70       | 85              | 73516.50     | 13653.99         | 2             | 7905.00       | 9             | 32746.50      | 14            | 28967.40      | 14            | 10117.80      | 1440      | 3240.00       |              |              |                   |   |

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 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      |
|------------|------------|------------|------------|---------|------------|---------|----------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 |

2.25

| PARCEL NUMBER | NAME                                    | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |      |
|---------------|---|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|------|
| 160220300     | PLEGGENKUHLE FAM REV TRUST ETAL         | SWSE        | 22  | 101 | 38  | 20.00    | 26557.50           | 26139.40       | 63              | 16731.23     | 3107.44          |               |               | 1             | 3638.50       | 7             | 14483.70      | 11            | 7949.70       | 30        | 67.50         |              |              |                   |      |
|               | 810 S DORLAND RD<br>MAPLEWOOD MN 55119  |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |      |
| 160220400     | RAY OOLBEKKINK                          | SESW        | 22  | 101 | 38  | 5.58     | 1460.00            | 1445.40        | 70              | 1022.00      | 189.81           |               |               |               |               |               |               | 2             | 1445.40       |           |               |              |              | 2.58              |      |
|               | 34398 720TH ST<br>ROUND LAKE MN 56167   |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |      |
| 160220450     | PAUL & LAURENE JOHNSON TRUST            | NWSW        | 22  | 101 | 38  | 40.00    | 730.00             | 722.70         | 69              | 503.70       | 93.55            |               |               |               |               |               |               | 1             | 722.70        |           |               |              |              |                   |      |
|               | 12260 S RIDGE RD<br>CONIFER CO 80433    | SWSW        | 22  | 101 | 38  | 40.00    | 15785.00           | 15629.40       | 77              | 12154.45     | 2257.41          |               |               | 5             | 10345.50      | 7             | 5058.90       | 7             | 5058.90       | 100       | 225.00        |              |              |                   |      |
|               |   | SESW        | 22  | 101 | 38  | 34.42    | 23515.00           | 23282.10       | 70              | 16460.50     | 3057.16          |               |               | 8             | 16552.80      | 9             | 6504.30       | 9             | 6504.30       | 100       | 225.00        |              |              |                   |      |
| 160250300     | BRIAN & BRUCE IHNEN                     | SWSW        | 25  | 101 | 38  | 4.35     |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   | 2    |
|               | 35891 710TH ST<br>ROUND LAKE MN 56167   |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |      |
| 160250350     | COLLEEN GRIESE                          | SWSW        | 25  | 101 | 38  | 35.65    |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               | 0.08         | 8.00         |                   |      |
|               | 1011 LAKESIDE AVE<br>LAKE PARK IA 51347 | NWSW        | 25  | 101 | 38  | 40.00    |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               | 0.63         | 63.00        |                   |      |
| 160260100     | CLIFFORD H HAMANN                       | NWNE        | 26  | 101 | 38  | 40.00    | 1460.00            | 1445.40        | 24              | 350.40       | 65.08            |               |               |               |               |               |               | 2             | 1445.40       |           |               |              |              |                   |      |
|               | 35774 720TH ST<br>ROUND LAKE MN 56167   | SWNE        | 26  | 101 | 38  | 40.00    | 55702.50           | 54841.10       | 29              | 16153.73     | 3000.18          |               |               | 2             | 7277.00       | 18            | 37243.80      | 14            | 10117.80      | 90        | 202.50        |              |              |                   |      |
| 160260200     | ALLEN F & MARSHA M HAMANN               | NESE        | 26  | 101 | 38  | 7.74     |                    |                | 30              |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   | 1    |
|               | 35628 710TH ST<br>ROUND LAKE MN 56167   | NWSE        | 26  | 101 | 38  | 2.00     | 3652.50            | 3624.30        | 30              | 1095.75      | 203.51           |               |               |               | 1             | 2069.10       | 1             | 722.70        | 370           | 832.50    |               |              |              |                   |      |
|               |   | SWSE        | 26  | 101 | 38  | 28.00    | 7772.50            | 7699.50        | 30              | 2331.75      | 433.07           |               |               |               |               |               |               | 10            | 7227.00       | 210       | 472.50        | 1.22         | 122.00       | 17                |      |
|               |   | SESE        | 26  | 101 | 38  | 31.00    | 24430.00           | 23726.10       | 20              | 4886.00      | 907.46           |               |               | 3             | 10915.50      | 2             | 4138.20       | 12            | 8672.40       |           |               | 1.54         | 154.00       | 13                |      |
| 160260250     | CAROLD G WAHL TRUST                     | NESE        | 26  | 101 | 38  | 32.20    | 3650.00            | 3613.50        | 30              | 1095.00      | 203.37           |               |               |               |               |               |               | 5             | 3613.50       |           |               |              |              |                   |      |
|               | PO BOX 123<br>ROUND LAKE MN 56167       | NWSE        | 26  | 101 | 38  | 38.00    | 68390.00           | 67144.60       | 30              | 20517.00     | 3810.56          |               |               | 4             | 14554.00      | 17            | 35174.70      | 17            | 12285.90      | 2280      | 5130.00       |              |              |                   |      |
|               |   | SWSE        | 26  | 101 | 38  | 12.26    | 14200.00           | 14058.00       | 30              | 4260.00      | 791.20           |               |               |               | 4             | 8276.40       | 8             | 5781.60       |               |           |               |              |              |                   |      |
|               |   | SESE        | 26  | 101 | 38  | 8.80     | 5110.00            | 5058.90        | 20              | 1022.00      | 189.81           |               |               |               |               | 7             | 5058.90       |               |               |           |               |              |              |                   |      |
| 160260300     | KEITH R TORDSEN                         | NESW        | 26  | 101 | 38  | 40.00    | 59815.00           | 59066.80       | 29              | 17346.35     | 3221.68          |               |               | 1             | 3638.50       | 20            | 41382.00      | 19            | 13731.30      | 140       | 315.00        |              |              |                   |      |
|               | PO BOX 71<br>ROUND LAKE MN 56167        | NWSW        | 26  | 101 | 38  | 40.00    | 58487.50           | 57596.90       | 78              | 45620.25     | 8472.91          |               |               | 2             | 7277.00       | 18            | 37243.80      | 18            | 13008.60      | 30        | 67.50         |              |              |                   |      |
|               |   | SWSW        | 26  | 101 | 38  | 40.00    | 47777.50           | 46848.00       | 95              | 45388.63     | 8429.89          |               |               | 3             | 10915.50      | 10            | 20691.00      | 20            | 14454.00      | 350       | 787.50        | 0.98         | 5880.00      | 4                 |      |
|               |   | SESW        | 26  | 101 | 38  | 40.00    | 45420.00           | 44668.40       | 50              | 22710.00     | 4217.86          |               |               | 2             | 7277.00       | 11            | 22760.10      | 19            | 13731.30      | 400       | 900.00        | 1.10         | 3355.00      | 7                 |      |
| 160260400     | MARLENE M BAUMGARN                      | SWNW        | 26  | 101 | 38  | 8.25     | 3650.00            | 3613.50        | 77              | 2810.50      | 521.99           |               |               |               |               |               |               | 5             | 3613.50       |           |               |              |              |                   | 0.25 |
|               | 71728 350TH AVE<br>ROUND LAKE MN 56167  |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |      |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      | "TILE" |
|------------|------------|------------|------------|---------|------------|---------|----------|--------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |        |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME                          | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|-------------------------------|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|
| 160260450     | MARLENE M BAUMGARN            | SWNW        | 26  | 101 | 38  | 33.00    | 40885.00           | 40489.20       | 60              | 24531.00     | 4556.07          |               |               |               | 13            | 26898.30      | 17            | 12285.90      | 580           | 1305.00   |               |              |              |                   |
|               | 71728 350TH AVE               | SENW        | 26  | 101 | 38  | 40.00    | 62770.00           | 61838.60       | 28              | 17575.60     | 3264.26          |               |               | 2             | 7277.00       | 21            | 43451.10      | 15            | 10840.50      | 120       | 270.00        |              |              |                   |
|               | ROUND LAKE MN 56167           | NENW        |     |     |     | 37.25    |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270100     | LOWELL A & PATRICIA BAUMGARN  | NENE        | 27  | 101 | 38  | 40.00    | 41752.50           | 41215.30       | 77              | 32149.43     | 5971.01          |               |               | 1             | 3638.50       | 12            | 24829.20      | 13            | 9395.10       | 1490      | 3352.50       |              |              |                   |
|               | 71203 350TH AVE               | NWNE        | 27  | 101 | 38  | 40.00    | 70060.00           | 67638.30       | 73              | 51143.80     | 9498.78          | 2             | 7905.00       | 3             | 10915.50      | 15            | 31036.50      | 19            | 13731.30      | 1800      | 4050.00       |              |              |                   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270200     | LOWELL A & PATRICIA BAUMGARN  | SESE        | 27  | 101 | 38  | 10.50    | 4380.00            | 4336.20        | 95              | 4161.00      | 772.81           |               |               |               |               | 6             | 4336.20       |               |               |           | 0.11          | 11.00        | 3.5          |                   |
|               | 71203 350TH AVE               |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270225     | NEW FASHION PORK LLP          | SWSE        | 27  | 101 | 38  | 10.00    | 4745.00            | 4697.55        | 95              | 4507.75      | 837.21           |               |               |               |               | 6.5           | 4697.55       |               |               |           |               |              |              |                   |
|               | 164 INDUSTRIAL PKWY           | " "         |     |     |     |          | 60.00              | 60.00          | 95              | 57.00        | 10.59            |               |               |               |               | -3            | 60.00         |               |               |           |               |              |              |                   |
|               | PO BOX 244 JACKSON MN 56143   |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270250     | LOWELL A & PATRICIA BAUMGARN  | SWSE        | 27  | 101 | 38  | 30.00    | 70025.00           | 64157.20       | 95              | 66523.75     | 12355.25         | 7             | 27667.50      | 4             | 14554.00      | 7             | 14483.70      | 10            | 7227.00       | 100       | 225.00        | 0.77         | 4620.00      | 1.5               |
|               | 71203 350TH AVE               | SESE        | 27  | 101 | 38  | 29.50    | 73442.50           | 67897.50       | 95              | 69770.38     | 12958.24         | 6             | 23715.00      | 6             | 21831.00      | 8             | 16552.80      | 6             | 4336.20       | 650       | 1462.50       | 0.83         | 4980.00      | 1.5               |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270260     | MARLENE M BAUMGARN            | SWNE        | 27  | 101 | 38  | 40.00    | 61972.50           | 61067.30       | 87              | 53916.08     | 10013.67         |               |               | 2             | 7277.00       | 18            | 37243.80      | 20            | 14454.00      | 930       | 2092.50       |              |              |                   |
|               | 71728 350TH AVE               | SENE        | 27  | 101 | 38  | 40.00    | 56300.00           | 55737.00       | 82              | 46166.00     | 8574.27          |               |               |               |               | 21            | 43451.10      | 17            | 12285.90      |           |               |              |              |                   |
|               | ROUND LAKE MN 56167           | NESE        | 27  | 101 | 38  | 40.00    | 55850.00           | 55138.30       | 90              | 50265.00     | 9335.56          |               |               | 1             | 3638.50       | 20            | 41382.00      | 14            | 10117.80      |           |               |              |              |                   |
|               |                               | NWSE        | 27  | 101 | 38  | 40.00    | 90042.50           | 85151.45       | 84              | 75635.70     | 14047.58         | 5             | 19762.50      | 5             | 18192.50      | 17.5          | 36209.25      | 11            | 7949.70       | 1350      | 3037.50       | 0.38         | 2280.00      | 1.5               |
| 160270300     | BRIAN & BRUCE IHNEN           | NESW        | 27  | 101 | 38  | 11.46    | 33900.00           | 31990.80       | 95              | 32205.00     | 5981.34          | 1             | 3952.50       | 6             | 21831.00      | 3             | 6207.30       |               |               |           | 0.52          | 3120.00      | 1.46         |                   |
|               | 35891 710TH ST                | NWSW        | 27  | 101 | 38  | 17.00    | 39847.50           | 38551.20       | 95              | 37855.13     | 7030.72          |               |               | 6             | 21831.00      | 6             | 12414.60      | 3             | 2168.10       | 950       | 2137.50       | 0.56         | 3360.00      | 1.5               |
|               | ROUND LAKE MN 56167           | SWSW        | 27  | 101 | 38  | 40.00    | 49725.00           | 49230.00       | 90              | 44752.50     | 8311.74          |               |               |               |               | 16            | 33105.60      | 22            | 15899.40      | 100       | 225.00        |              |              |                   |
|               |                               | SESW        | 27  | 101 | 38  | 40.00    | 47735.00           | 47259.90       | 92              | 43916.20     | 8156.42          |               |               |               |               | 14            | 28967.40      | 25            | 18067.50      | 100       | 225.00        |              |              |                   |
| 160270325     | RANDALL F & STACIE L CORNWALL | NESW        | 27  | 101 | 38  | 28.54    | 99405.00           | 89226.90       | 95              | 94434.75     | 17539.07         | 12            | 47430.00      | 9             | 32746.50      | 3             | 6207.30       | 3             | 2168.10       | 300       | 675.00        | 0.52         | 3120.00      | 1.54              |
|               | 13594 240TH AVE               | NWSW        | 27  | 101 | 38  | 23.00    | 21780.00           | 21409.00       | 95              | 20691.00     | 3842.88          |               |               |               |               | 3             | 6207.30       | 16            | 11563.20      |           |               | 0.56         | 3360.00      | 3                 |
|               | SPIRIT LAKE IA 51360          |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270400     | STEWART A KRUMMEN ETAL        | NENW        | 27  | 101 | 38  | 40.00    | 55935.00           | 54934.50       | 68              | 38035.80     | 7064.27          |               |               | 3             | 10915.50      | 12            | 24829.20      | 24            | 17344.80      | 820       | 1845.00       |              |              |                   |
|               | 3067 AQUILA AVE S             | SENW        | 27  | 101 | 38  | 40.00    | 55980.00           | 55115.60       | 88              | 49262.40     | 9149.35          |               |               | 2             | 7277.00       | 15            | 31036.50      | 23            | 16622.10      | 80        | 180.00        |              |              |                   |
|               | SAINT LOUIS PARK MN 55426     |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160270450     | KRUMMEN FARMS LP              | NWNW        | 27  | 101 | 38  | 40.00    | 38620.00           | 38233.80       | 59              | 22785.80     | 4231.94          |               |               |               |               | 8             | 16552.80      | 30            | 21681.00      |           |               |              |              |                   |
|               | PO BOX 404 LAKE PARK IA 51347 | SWNW        | 27  | 101 | 38  | 40.00    | 52350.00           | 51520.10       | 75              | 39262.50     | 7292.10          |               |               | 2             | 7277.00       | 13            | 26898.30      | 24            | 17344.80      |           |               |              |              |                   |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      | "TILE" |
|------------|------------|------------|------------|---------|------------|---------|----------|--------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |        |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME                                    | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|---|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|
| 160280100     | DUANE & KATHLEEN OSTERKAMP              | NENE        | 28  | 101 | 38  | 40.00    | 63425.00           | 60894.40       | 83              | 52642.75     | 9777.18          | 2             | 7905.00       | 4             | 14554.00      | 10            | 20691.00      | 22            | 15899.40      | 820       | 1845.00       |              |              |                   |
|               | 23 HIDEAWAY LN<br>HOLLIS NH 03049       | NWNE        | 28  | 101 | 38  | 40.00    | 164277.50          | 143691.80      | 93              | 152778.08    | 28375.00         | 28            | 110670.00     | 5             | 18192.50      | 4             | 8276.40       | 2             | 1445.40       | 2270      | 5107.50       | 0.09         | 540.00       |                   |
| 160280200     | JENNIFER ARNOLD KRUMMEN                 | SWNE        | 28  | 101 | 38  | 40.00    | 149975.00          | 132296.00      | 95              | 142476.25    | 26461.67         | 23            | 90907.50      | 8             | 29108.00      | 5             | 10345.50      |               |               | 860       | 1935.00       | 0.41         | 2460.00      | 1                 |
|               | PO BOX 404<br>LAKE PARK IA 51347        | SENE        | 28  | 101 | 38  | 40.00    | 52570.00           | 50933.70       | 92              | 48364.40     | 8982.57          | 1             | 3952.50       | 3             | 10915.50      | 8             | 16552.80      | 27            | 19512.90      |           |               |              |              |                   |
|               |   | NESW        | 28  | 101 | 38  | 9.00     | 19500.00           | 17849.80       | 95              | 18525.00     | 3440.59          | 2             | 7905.00       | 1             | 3638.50       | 2             | 4138.20       | 3             | 2168.10       |           |               | 0.63         | 3780.00      | 1                 |
|               |   | NESE        | 28  | 101 | 38  | 8.00     | 7380.00            | 7153.00        | 95              | 7011.00      | 1302.13          | 1             |               | 1             | 3638.50       | 1             | 2069.10       | 2             | 1445.40       |           |               | 0.56         | 3360.00      | 4                 |
|               |   | NWSE        | 28  | 101 | 38  | 32.00    | 34420.00           | 33922.60       | 95              | 32699.00     | 6073.08          | 1             |               | 1             | 3638.50       | 8             | 16552.80      | 19            | 13731.30      |           |               | 0.56         | 3360.00      | 4                 |
| 160280300     | MARIAN J TUINSTRA FAMILY TRST           | SESE        | 28  | 101 | 38  | 40.00    | 53995.00           | 53186.00       | 90              | 48595.50     | 9025.49          |               |               | 2             | 7277.00       | 12            | 24829.20      | 24            | 17344.80      | 1660      | 3735.00       |              |              |                   |
|               | 904 S MARKET ST<br>LAKE PARK IA 51347   |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160280400     | MARIAN J TUINSTRA FAMILY TRST           | SWSE        | 28  | 101 | 38  | 40.00    | 50990.00           | 50173.70       | 94              | 47930.60     | 8902.00          |               |               | 2             | 7277.00       | 12            | 24829.20      | 25            | 18067.50      |           |               |              |              |                   |
|               | 904 S MARKET ST<br>LAKE PARK IA 51347   |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160280500     | RICHARD L MCCLAIN REV TRUST             | NWSW        | 28  | 101 | 38  | 40.00    | 87370.00           | 82173.90       | 90              | 78633.00     | 14604.26         | 6             | 23715.00      | 3             | 10915.50      | 16            | 33105.60      | 14            | 10117.80      | 1920      | 4320.00       |              |              |                   |
|               | LORETTA J MCCLAIN REV TRUST             | SWSW        | 28  | 101 | 38  | 40.00    | 67495.00           | 64302.40       | 88              | 59395.60     | 11031.36         | 3             | 11857.50      | 4             | 14554.00      | 9             | 18621.90      | 20            | 14454.00      | 2140      | 4815.00       |              |              | 2                 |
|               | 6878 130TH ST<br>HARRIS IA 51345        | SESW        | 28  | 101 | 38  | 40.00    | 112805.00          | 101985.70      | 94              | 106036.70    | 19693.87         | 14            | 55335.00      | 4             | 14554.00      | 11            | 22760.10      | 8             | 5781.60       | 1580      | 3555.00       |              |              | 2                 |
| 160280600     | BRADLEY & LINDA MOHNS                   | NESW        | 28  | 101 | 38  | 31.00    | 113722.50          | 100309.60      | 95              | 108036.38    | 20065.26         | 18            | 71145.00      | 4             | 14554.00      | 3             | 6207.30       | 4             | 2890.80       | 2450      | 5512.50       | 0.63         | 3780.00      | 2                 |
|               | 80621 532ND AVE<br>JACKSON MN 56143     |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160280700     | MARIAN J TUINSTRA FAMILY TRST           | NESE        | 28  | 101 | 38  | 32.00    | 40545.00           | 39992.20       | 95              | 38517.75     | 7153.78          |               |               | 1             | 3638.50       | 11            | 22760.10      | 18            | 13008.60      | 260       | 585.00        | 0.56         | 3360.00      | 1                 |
|               | 904 S MARKET ST<br>LAKE PARK IA 51347   | NWSE        | 28  | 101 | 38  | 8.00     | 12290.00           | 12013.90       | 95              | 11675.50     | 2168.45          |               |               | 1             | 3638.50       | 3             | 6207.30       | 3             | 2168.10       |           |               | 0.64         | 3840.00      | 1                 |
| 160280800     | BRADLEY & LINDA MOHNS                   | NENW        | 28  | 101 | 38  | 40.00    | 55250.00           | 54237.90       | 95              | 52487.50     | 9748.34          |               |               | 3             | 10915.50      | 15            | 31036.50      | 17            | 12285.90      |           |               | 1.31         | 7860.00      | 4                 |
|               | 80621 532ND AVE<br>JACKSON MN 56143     | NWNW        | 28  | 101 | 38  | 32.00    | 71700.00           | 63515.60       | 95              | 68115.00     | 12650.79         | 11            | 43477.50      | 2             | 7277.00       | 2.5           | 5172.75       | 10.5          | 7588.35       |           |               | 0.89         | 5340.00      | 4.5               |
|               |   | SWNW        | 28  | 101 | 38  | 38.74    | 44352.50           | 43911.90       | 86              | 38143.15     | 7084.21          |               |               |               | 12            | 24829.20      | 26            | 18790.20      | 26            | 18790.20  | 130           | 292.50       |              |                   |
|               |   | SENW        | 28  | 101 | 38  | 40.00    | 78400.00           | 73901.40       | 95              | 74480.00     | 13832.94         | 5             | 19762.50      | 3             | 10915.50      | 16            | 33105.60      | 14            | 10117.80      |           |               | 0.63         | 3780.00      | 2                 |
| 160280850     | ABSOLUTE COMMUNICATIONS II LLC          | W2NW        | 28  | 101 | 38  | 9.26     | 6105.00            | 6043.95        | 90              | 5494.50      | 1020.48          |               |               |               |               | 1             | 2069.10       | 5.5           | 3974.85       |           |               |              |              | 2.26              |
|               | 28779 CO HWY 35<br>WORTHINGTON MN 56187 |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |

JACKSON-NOBLES-COUNTIES  
JUDICIAL DITCH NO. 24  
REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| PARCEL NUMBER | NAME   | DESCRIPTION                            | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | "A-"              | "A"               | "B-"       | "B"               | "C-"    | "C"               | "D-"    | "D"             | "TILE" | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |      |   |
|---------------|--|--|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|-------------------|-------------------|------------|-------------------|---------|-------------------|---------|-----------------|--------|--------------|--------------|-------------------|------|---|
|               |  |  |     |     |     |          |                    |                |                 |              |                  | \$4,650.00<br>30% | \$4,650.00<br>85% | \$2,791.80 | \$3,830.00<br>95% | \$25.00 | \$2,090.00<br>99% | \$20.00 | \$730.00<br>99% |        |              |              |                   | 2.25 |   |
| 160290100     | LUITJENS FAMILY LIVING TRUST   | NENE                                   | 29  | 101 | 38  | 40.00    | 94940.00           | 84723.40       | 95              | 90193.00     | 16751.27         | 14                | 55335.00          | 1          | 3638.50           | 10      | 20691.00          | 7       | 5058.90         |        | 0.48         | 2880.00      | 6                 |      |   |
|               |  | NWNE                                   | 29  | 101 | 38  | 39.00    | 83650.00           | 74848.30       | 95              | 79467.50     | 14759.25         | 12                | 47430.00          | 1          | 3638.50           | 8       | 16552.80          | 10      | 7227.00         |        | 0.88         | 5280.00      | 7                 |      |   |
|               | 4618 E PRICKLY PEAR TRAIL  | SWNE                                   | 29  | 101 | 38  | 40.00    | 71275.00           | 69974.20       | 86              | 61296.50     | 11384.41         |                   |                   | 4          | 14554.00          | 20      | 41382.00          | 16      | 11563.20        | 1100   | 2475.00      |              |                   |      |   |
|               | PHOENIX AZ 85050   | SENE                                   | 29  | 101 | 38  | 40.00    | 75202.50           | 74298.40       | 81              | 60914.03     | 11313.37         |                   |                   | 1          | 3638.50           | 32      | 66211.20          | 6       | 4336.20         | 50     | 112.50       |              |                   |      |   |
| 160290200     | ROUND LAKE TOWNSHIP<br>CHARON DOYSCHER, CLERK<br>74564 330TH AVE<br>ROUND LAKE MN 56167                    | NENW                                   | 29  | 101 | 38  | 1.00     | 730.00             | 722.70         | 95              | 693.50       | 128.80           |                   |                   |            |                   |         |                   | 1       | 722.70          |        |              |              |                   |      |   |
| 160290300     | ELRA G & DELORES A KRUGER  | NESE                                   | 29  | 101 | 38  | 40.00    | 71900.00           | 71050.30       | 85              | 61115.00     | 11350.70         |                   |                   | 1          | 3638.50           | 28      | 57934.80          | 10      | 7227.00         | 1000   | 2250.00      |              |                   |      |   |
|               |  | NWSE                                   | 29  | 101 | 38  | 40.00    | 63805.00           | 63016.00       | 81              | 51682.05     | 9598.75          |                   |                   | 1          | 3638.50           | 23      | 47589.30          | 16      | 11563.20        | 100    | 225.00       |              |                   |      |   |
|               | 32810 710TH ST<br>ROUND LAKE MN 56167  | SWSE                                   | 29  | 101 | 38  | 40.00    | 59727.50           | 58845.20       | 79              | 47184.73     | 8763.47          |                   |                   | 2          | 7277.00           | 19      | 39312.90          | 14      | 10117.80        | 950    | 2137.50      |              |                   | 4    |   |
|               |  | SESE                                   | 29  | 101 | 38  | 40.00    | 74055.00           | 72386.30       | 83              | 61465.65     | 11415.83         | 1                 | 3952.50           | 2          | 7277.00           | 25      | 51727.50          | 9       | 6504.30         | 1300   | 2925.00      |              |                   | 1    |   |
| 160290400     | CHARLES GARY LING REV LIV TRST<br>MARLIS J LING REV LIVING TRUST<br>70879 320TH AVE<br>ROUND LAKE MN 56167 | NESW                                   | 29  | 101 | 38  | 4.00     | 4280.00            | 4237.20        | 61              | 2610.80      | 484.90           |                   |                   |            |                   | 1       | 2069.10           | 3       | 2168.10         |        |              |              |                   |      |   |
|               |  | SESW                                   | 29  | 101 | 38  | 37.41    | 55227.50           | 54228.00       | 71              | 39211.53     | 7282.64          |                   |                   | 3          | 10915.50          | 13      | 26898.30          | 21      | 15176.70        | 550    | 1237.50      |              |                   |      |   |
| 160290500     | CHARLES GARY LING REV LIV TRST<br>MARLIS J LING REV LIVING TRUST<br>70879 320TH AVE<br>ROUND LAKE MN 56167 | SWSW                                   | 29  | 101 | 38  | 40.00    | 63150.00           | 61938.10       | 78              | 49257.00     | 9148.35          |                   |                   | 4          | 14554.00          | 14      | 28967.40          | 21      | 15176.70        | 1440   | 3240.00      |              |                   |      |   |
| 160290600     | CHARLES GARY LING REV LIV TRST<br>MARLIS J LING REV LIVING TRUST<br>70879 320TH AVE<br>ROUND LAKE MN 56167 | NWNW                                   | 29  | 101 | 38  | 40.00    | 60500.00           | 58293.35       | 95              | 57475.00     | 10674.65         | 2                 | 7905.00           | 2          | 7277.00           | 13      | 26898.30          | 21.5    | 15538.05        | 300    | 675.00       | 0.27         | 1620.00           | 0.5  |   |
|               |  | SWNW                                   | 29  | 101 | 38  | 40.00    | 79232.50           | 71481.60       | 95              | 75270.88     | 13979.83         | 10                | 39525.00          | 3          | 10915.50          | 3       | 6207.30           | 19      | 13731.30        | 490    | 1102.50      | 0.86         | 5160.00           | 5    |   |
|               |  | NWSW                                   | 29  | 101 | 38  | 40.00    | 56810.00           | 55782.30       | 86              | 48856.60     | 9073.99          |                   |                   | 3          | 10915.50          | 14      | 28967.40          | 22      | 15899.40        |        |              |              |                   | 1    |   |
| 160290700     | CURTIS J DEVRIES ETAL  | NENW                                   | 29  | 101 | 38  | 40.00    | 102082.50          | 91858.10       | 95              | 96978.38     | 18011.49         | 13                | 51382.50          | 5          | 18192.50          | 5       | 10345.50          | 13      | 9395.10         | 1130   | 2542.50      | 1.11         | 6660.00           | 4    |   |
|               |  | SENW                                   | 29  | 101 | 38  | 40.00    | 40742.50           | 40192.00       | 90              | 36668.25     | 6810.28          |                   |                   | 1          | 3638.50           | 6       | 12414.60          | 32      | 23126.40        | 450    | 1012.50      |              |                   | 1    |   |
|               | 351 PAUL AVE<br>LAKE WILSON MN 56151   | NESW                                   | 29  | 101 | 38  | 36.00    | 53860.00           | 53168.20       | 77              | 41472.20     | 7702.50          |                   |                   | 1          | 3638.50           | 18      | 37243.80          | 17      | 12285.90        |        |              |              |                   |      |   |
|               |  | SESW                                   | 29  | 101 | 38  | 2.00     | 2820.00            | 2791.80        | 67              | 1889.40      | 350.91           |                   |                   |            |                   | 1       | 2069.10           | 1       | 722.70          |        |              |              |                   |      |   |
| 160300100     | MATILDA BERGMAN  | NENE                                   | 30  | 101 | 38  | 38.00    | 46645.00           | 46041.10       | 90              | 41980.50     | 7796.91          |                   |                   | 1          | 3638.50           | 11      | 22760.10          | 25      | 18067.50        | 700    | 1575.00      |              |                   |      |   |
|               |  | NWNE                                   | 30  | 101 | 38  | 2.00     | 1640.00            | 1625.40        | 86              | 1410.40      | 261.95           |                   |                   |            |                   |         | 2                 | 1445.40 | 80              | 180.00 |              |              |                   |      |   |
|               | 409 N 9TH AVE #104<br>SIBLEY IA 51249  | SWNE                                   | 30  | 101 | 38  | 40.00    | 67095.00           | 65718.80       | 92              | 61727.40     | 11464.44         |                   |                   | 5          | 18192.50          | 12      | 24829.20          | 23      | 16622.10        | 2700   | 6075.00      | 1.07         | 6420.00           | 4    |   |
|               |  | SENE                                   | 30  | 101 | 38  | 40.00    | 81240.00           | 74645.00       | 95              | 77178.00     | 14334.03         | 7                 | 27667.50          | 8          | 29108.00          | 2       | 4138.20           | 19      | 13731.30        |        |              |              |                   |      |   |
| 160300125     | ALLAN & LINDA LING   | N2NE                                   | 30  | 101 | 38  | 30.00    | 35940.00           | 35598.60       | 86              | 30908.40     | 5740.52          |                   |                   |            |                   | 9       | 18621.90          | 21      | 15176.70        | 800    | 1800.00      |              |                   |      |   |
|               |  | 31701 720TH AVE<br>ROUND LAKE MN 56167 |     |     |     |          |                    |                |                 |              |                  |                   |                   |            |                   |         |                   |         |                 |        |              |              |                   |      |   |
| 160300150     | ALLAN LING   | NWNE                                   | 30  | 101 | 38  | 10.00    | 8292.50            | 8221.50        | 86              | 7131.55      | 1324.52          |                   |                   |            |                   | 2       | 4138.20           | 4       | 2890.80         | 530    | 1192.50      |              |                   |      | 3 |
|               | 31701 720TH ST<br>ROUND LAKE MN 56167  |  |     |     |     |          |                    |                |                 |              |                  |                   |                   |            |                   |         |                   |         |                 |        |              |              |                   |      |   |



JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      | "TILE" |
|------------|------------|------------|------------|---------|------------|---------|----------|--------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |        |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME                                 | DESCRIPTION                     | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | "TILE" | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|--------------------------------------|---------------------------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------|--------------|--------------|-------------------|
| 160320125     | JEFFREY KRUGER                       | NWNE                            | 32  | 101 | 38  | 4.94     | 11622.50           | 11286.15       | 76              | 8833.10      | 1640.54          |               |               | 1.5           | 5457.75       | 2             | 4138.20       | 1             | 722.70        | 430       | 967.50        |        |              |              |                   |
|               | 32527<br>ROUND LAKE                  | 710TH ST<br>MN 56167            |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |
| 160320150     | JEFFREY KRUGER                       | NWNE                            | 32  | 101 | 38  | 4.65     | 1460.00            | 1445.40        | 76              | 1109.60      | 206.08           |               |               |               |               |               |               | 2             | 1445.40       |           |               |        |              | 2.88         |                   |
|               | 32527<br>ROUND LAKE                  | 710TH ST<br>MN 56167            |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |
| 160320200     | BRADLEY & LINDA MOHNS                | SENE                            | 32  | 101 | 38  | 40.00    | 57365.00           | 56365.50       | 77              | 44171.05     | 8203.75          |               |               | 3             | 10915.50      | 13            | 26898.30      | 21            | 15176.70      | 1500      | 3375.00       |        |              | 2            |                   |
|               | 80621<br>JAKSON                      | 532ND AVE<br>MN 56143           |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |
| 160320300     | RICHARD L MCCLAIN REV TRUST          | SWNE                            | 32  | 101 | 38  | 40.00    | 42172.50           | 41765.40       | 73              | 30785.93     | 5717.77          |               |               |               |               | 9             | 18621.90      | 30            | 21681.00      | 650       | 1462.50       |        |              | 1            |                   |
|               | LORETTA J MCCLAIN REV TRUST          | NWSE                            | 32  | 101 | 38  | 40.00    | 36630.00           | 36263.70       | 64              | 23443.20     | 4354.03          |               |               |               |               | 6             | 12414.60      | 33            | 23849.10      |           |               |        |              | 1            |                   |
|               | 6878<br>HARRIS                       | 130TH ST<br>IA 51345            |     |     |     |          | 74545.00           | 70929.60       | 47              | 35036.15     | 6507.16          | 3             | 11857.50      | 6             | 21831.00      | 13            | 26898.30      | 14            | 10117.80      | 100       | 225.00        |        |              | 2            |                   |
| 160320325     | MICHAEL MCCLAIN                      | NESE                            | 32  | 101 | 38  | 20.00    | 32080.00           | 31460.45       | 73              | 23418.40     | 4349.43          |               |               | 2             | 7277.00       | 8             | 16552.80      | 9.5           | 6865.65       | 340       | 765.00        |        |              | 0.5          |                   |
|               | PO BOX 65<br>LAKE PARK               | IA 51347                        |     |     |     |          | 20570.00           | 20364.30       | 55              | 11313.50     | 2101.22          |               |               |               |               | 6             | 12414.60      | 11            | 7949.70       |           |               |        |              |              |                   |
| 160320350     | JEROME MILLSAP                       | NESE                            | 32  | 101 | 38  | 20.00    | 34185.00           | 33631.35       | 70              | 23929.50     | 4444.35          |               |               | 1.5           | 5457.75       | 11            | 22760.10      | 5             | 3613.50       | 800       | 1800.00       |        |              | 1.5          |                   |
|               | 3319<br>ESTHERVILLE                  | 170TH ST<br>IA 51334            |     |     |     |          | 21412.50           | 21199.50       | 58              | 12419.25     | 2306.59          |               |               |               |               | 6             | 12414.60      | 12            | 8672.40       | 50        | 112.50        |        |              |              |                   |
| 160320400     | JO'S FAMILY FARMS LLC                | SWNW                            | 32  | 101 | 38  | 40.00    | 89770.00           | 84362.50       | 55              | 49373.50     | 9169.99          | 6             | 23715.00      | 4             | 14554.00      | 18            | 37243.80      | 11            | 7949.70       | 400       | 900.00        |        |              |              |                   |
|               | 5005<br>SIOUX FALLS                  | SOUTH BUR OAK PLACE<br>SD 57108 |     |     |     |          | 86552.50           | 81513.90       | 69              | 59721.23     | 11091.84         | 5             | 19762.50      | 6             | 21831.00      | 14            | 28967.40      | 15            | 10840.50      | 50        | 112.50        |        |              |              |                   |
|               |                                      |                                 |     |     |     |          | 88542.50           | 83360.50       | 58              | 51354.65     | 9537.94          | 5             | 19762.50      | 7             | 25469.50      | 11            | 22760.10      | 17            | 12285.90      | 1370      | 3082.50       |        |              |              |                   |
|               |                                      |                                 |     |     |     |          | 49992.50           | 46114.75       | 61              | 30495.43     | 5663.82          | 5             | 19762.50      | 1             | 3638.50       | 2             | 4138.20       | 21.5          | 15538.05      | 1350      | 3037.50       |        |              |              |                   |
|               |                                      |                                 |     |     |     |          | 75377.50           | 70789.90       | 52              | 39196.30     | 7279.81          | 5             | 19762.50      | 4             | 14554.00      | 9             | 18621.90      | 20            | 14454.00      | 1510      | 3397.50       |        |              |              |                   |
|               |                                      |                                 |     |     |     |          | 92855.00           | 88453.20       | 55              | 51070.25     | 9485.12          | 4             | 15810.00      | 6             | 21831.00      | 19            | 39312.90      | 9             | 6504.30       | 2220      | 4995.00       |        |              |              |                   |
| 160320500     | JACOB A IHNEN                        | NWSW                            | 32  | 101 | 38  | 9.31     | 2640.00            | 2618.10        | 67              | 1768.80      | 328.51           |               |               |               |               |               |               | 3             | 2168.10       | 200       | 450.00        |        |              | 6.31         |                   |
|               | 70426<br>ROUND LAKE                  | 320TH AVE<br>MN 56167           |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |
| 160330125     | SCOTT R KRUGER                       | NENE                            | 33  | 101 | 38  | 6.83     | 5617.50            | 5418.70        | 84              | 4718.70      | 876.39           |               |               | 1             | 3638.50       |               |               | 1             | 722.70        | 470       | 1057.50       |        |              | 4            |                   |
|               | LORI LANPHERE<br>922<br>BELLE PLAINE | DEER CREEK PKWY<br>MN 56011     |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |



JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      |
|------------|------------|------------|------------|---------|------------|---------|----------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 |

2.25

| PARCEL NUMBER | NAME  | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|---|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|
| 160330150     | ANGELINE KRUGER REV LIV TRUST                 | NENE        | 33  | 101 | 38  | 33.17    | 52097.50           | 51479.35       | 84              | 43761.90     | 8127.76          |               |               | 1             | 3638.50       | 15            | 31036.50      | 15.5          | 11201.85      | 2490      | 5602.50       |              |              |                   |
|               |   | SWNE        | 33  | 101 | 38  | 40.00    | 61032.50           | 58814.90       | 59              | 36009.18     | 6687.87          | 2             | 7905.00       | 2             | 7277.00       | 13            | 26898.30      | 23            | 16622.10      | 50        | 112.50        |              |              |                   |
|               | 1801 COLLEGEWAY APT #126 WORTHINGTON MN 56187 | SENE        | 33  | 101 | 38  | 40.00    | 56525.00           | 54704.50       | 73              | 41263.25     | 7663.70          | 1             | 3952.50       | 4             | 14554.00      | 8             | 16552.80      | 26            | 18790.20      | 380       | 855.00        |              |              |                   |
| 160330200     | MARIAN J TUINSTRAL FAMILY TRST                | NWNE        | 33  | 101 | 38  | 40.00    | 70817.50           | 69810.80       | 70              | 49572.25     | 9206.90          |               |               | 2             | 7277.00       | 26            | 53796.60      | 11            | 7949.70       | 350       | 787.50        |              |              |                   |
|               | 904 S MARKET ST LAKE PARK IA 51347            |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160330300     | CHARLES GARY LING REV LIV TRST                | NENW        | 33  | 101 | 38  | 40.00    | 59642.50           | 59099.40       | 75              | 44731.88     | 8307.91          |               |               |               |               | 19            | 39312.90      | 20            | 14454.00      | 2370      | 5332.50       |              |              |                   |
|               | MARLIS J LING REV LIVING TRUST                | NWNW        | 33  | 101 | 38  | 35.61    | 60177.50           | 56541.60       | 66              | 39717.15     | 7376.54          | 4             | 15810.00      | 3             | 10915.50      | 6             | 12414.60      | 20            | 14454.00      | 1310      | 2947.50       |              |              | 1                 |
|               | 70879 320TH AVE ROUND LAKE MN 56167           | SWNW        | 33  | 101 | 38  | 6.00     | 9820.00            | 9721.80        | 73              | 7168.60      | 1331.40          |               |               |               |               | 4             | 8276.40       | 2             | 1445.40       |           |               |              |              |                   |
|               |   | SENW        | 33  | 101 | 38  | 35.50    | 60465.00           | 59592.65       | 72              | 43534.80     | 8085.58          |               |               | 2             | 7277.00       | 18            | 37243.80      | 15.5          | 11201.85      | 1720      | 3870.00       |              |              |                   |
| 160330400     | BRADLEY & LINDA MOHNS                         | NWNW        | 33  | 101 | 38  | 4.39     | 6192.50            | 6140.25        | 79              | 4892.08      | 908.59           |               |               |               |               | 2.5           | 5172.75       |               |               | 430       | 967.50        |              |              | 1.5               |
|               |   | SWNW        | 33  | 101 | 38  | 34.00    | 44490.00           | 44045.10       | 75              | 33367.50     | 6197.24          |               |               |               |               | 15            | 31036.50      | 18            | 13008.60      |           |               |              |              |                   |
|               | 80621 532ND AVE JACKSON MN 56143              | SENW        | 33  | 101 | 38  | 4.50     | 8045.00            | 7964.55        | 66              | 5309.70      | 986.15           |               |               |               |               | 3.5           | 7241.85       | 1             | 722.70        |           |               |              |              |                   |
| 160330500     | JUNE STROHMAN                                 | NESW        | 33  | 101 | 38  | 4.75     | 13932.50           | 13507.70       | 68              | 9474.10      | 1759.60          |               |               | 2             | 7277.00       | 2             | 4138.20       |               |               | 930       | 2092.50       |              |              |                   |
|               |   | NESE        | 33  | 101 | 38  | 40.00    | 53175.00           | 52645.50       | 67              | 35627.25     | 6616.94          |               |               |               |               | 18            | 37243.80      | 21            | 15176.70      | 100       | 225.00        |              |              |                   |
|               | 702 W MAIN ST FERTILE IA 50434                | NWSE        | 33  | 101 | 38  | 35.00    | 59187.50           | 58298.90       | 66              | 39063.75     | 7255.19          |               |               | 2             | 7277.00       | 20            | 41382.00      | 12            | 8672.40       | 430       | 967.50        |              |              | 1                 |
| 160330600     | JEAN A WATJE                                  | NESW        | 33  | 101 | 38  | 5.00     | 3650.00            | 3613.50        | 69              | 2518.50      | 467.75           |               |               |               |               |               |               | 5             | 3613.50       |           |               |              |              |                   |
|               |   | NESW        | 33  | 101 | 38  | 35.25    | 78982.50           | 74048.40       | 55              | 43440.38     | 8068.05          | 5             | 19762.50      | 6             | 21831.00      | 9             | 18621.90      | 15            | 10840.50      | 1330      | 2992.50       |              |              |                   |
|               | 1801 COLLEGEWAY APT 107 WORTHINGTON MN 56187  | NWSW        | 33  | 101 | 38  | 40.00    | 81375.00           | 78311.30       | 57              | 46383.75     | 8614.71          | 3             | 11857.50      | 2             | 7277.00       | 25            | 51727.50      | 9             | 6504.30       | 420       | 945.00        |              |              |                   |
|               |   | SWSW        | 33  | 101 | 38  | 32.57    | 78715.00           | 73154.40       | 47              | 36996.05     | 6871.16          | 6             | 23715.00      | 6             | 21831.00      | 7             | 14483.70      | 11            | 7949.70       | 2300      | 5175.00       |              |              |                   |
|               |   | SESW        | 33  | 101 | 38  | 4.00     | 8360.00            | 8276.40        | 60              | 5016.00      | 931.61           |               |               |               |               | 4             | 8276.40       |               |               |           |               |              |              |                   |
|               |   | SESW        | 33  | 101 | 38  | 40.00    | 52600.00           | 51920.80       | 62              | 32612.00     | 6056.93          |               |               | 1             | 3638.50       | 16            | 33105.60      | 21            | 15176.70      |           |               |              |              |                   |
|               |   | NWSE        | 33  | 101 | 38  | 5.00     | 5690.00            | 5633.10        | 53              | 3015.70      | 560.10           |               |               |               |               | 1.5           | 3103.65       | 3.5           | 2529.45       |           |               |              |              |                   |
|               |   | SWSE        | 33  | 101 | 38  | 40.00    | 80780.00           | 77444.60       | 65              | 52507.00     | 9751.96          | 2             | 7905.00       | 8             | 29108.00      | 15            | 31036.50      | 13            | 9395.10       |           |               |              |              |                   |
|               |   | SESE        | 33  | 101 | 38  | 40.00    | 47902.50           | 47271.40       | 62              | 29699.55     | 5516.01          |               |               | 1             | 3638.50       | 13            | 26898.30      | 23            | 16622.10      | 50        | 112.50        |              |              |                   |
| 160330700     | JEAN A WATJE                                  | SWSW        | 33  | 101 | 38  | 7.43     | 7932.50            | 7855.20        | 47              | 3728.28      | 692.44           |               |               |               |               | 3             | 6207.30       | 2             | 1445.40       | 90        | 202.50        |              |              | 2                 |
|               | 1801 COLLEGEWAY APT 107 WORTHINGTON MN 56187  |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160340100     | BRUCE & KIMBERLI IHNEN                        | SENE        | 34  | 101 | 38  | 2.50     | 730.00             | 722.70         | 85              | 620.50       | 115.24           |               |               |               |               |               |               | 1             | 722.70        |           |               |              |              | 1                 |
|               | 70689 350TH AVE ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 160340115     | BRIAN & BRUCE IHNEN                           | SENE        | 34  | 101 | 38  | 3.32     | 3157.50            | 3129.30        | 85              | 2683.88      | 498.47           |               |               |               |               | 1             | 2069.10       | 1             | 722.70        | 150       | 337.50        |              |              |                   |
|               |   |             |     |     |     |          | 20.00              | 20.00          | 85              | 17.00        | 3.16             |               |               |               |               |               |               | -1            | 20.00         |           |               |              |              |                   |
|               | 35891 710TH ST ROUND LAKE MN 56167            |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      | "TILE" |
|------------|------------|------------|------------|---------|------------|---------|----------|--------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |        |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME                          | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |   |
|---------------|-------------------------------|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|---|
| 160340125     | DONALD IHNEN TRUST            | NENE        | 34  | 101 | 38  | 40.00    | 51280.00           | 50799.60       | 90              | 46152.00     | 8571.67          |               |               |               | 16            | 33105.60      | 20            | 14454.00      | 1440          | 3240.00   |               |              |              | 1                 |   |
|               | 1819 23RD ST APT 216          | NWNE        | 34  | 101 | 38  | 40.00    | 49250.00           | 48604.30       | 80              | 39400.00     | 7317.64          |               |               | 1             | 3638.50       | 13            | 26898.30      | 25            | 18067.50      |           |               |              |              |                   |   |
|               | SPIRIT LAKE IA 51360          | SWNE        | 34  | 101 | 38  | 40.00    | 54172.50           | 53478.70       | 65              | 35212.13     | 6539.84          |               |               | 1             | 3638.50       | 16            | 33105.60      | 23            | 16622.10      | 50        | 112.50        |              |              |                   | 6 |
|               |                               | SENE        | 34  | 101 | 38  | 29.17    | 31242.50           | 30960.00       | 85              | 26556.13     | 4932.19          |               |               |               | 9.5           | 19656.45      | 11.5          | 8311.05       | 1330          | 2992.50   |               |              |              |                   |   |
|               |                               |             |     |     |     |          | 20.00              | 20.00          | 85              | 17.00        | 3.16             |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160340150     | BRUCE & BRIAN IHNEN           | SENE        | 34  | 101 | 38  | 5.01     | 3550.00            | 3514.50        | 85              | 3017.50      | 560.43           |               |               |               | 1             | 2069.10       | 2             | 1445.40       |               |           |               |              |              |                   |   |
|               | 70689 350TH AVE               |             |     |     |     |          | 40.00              | 40.00          | 85              | 34.00        | 6.31             |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160340200     | KRUMMEN FARMS LP              | NESE        | 34  | 101 | 38  | 40.00    | 53805.00           | 53269.20       | 77              | 41429.85     | 7694.64          |               |               |               | 19            | 39312.90      | 19            | 13731.30      | 100           | 225.00    |               |              |              |                   |   |
|               | PO BOX 404                    | NWSE        | 34  | 101 | 38  | 40.00    | 75465.00           | 70862.80       | 57              | 43015.05     | 7989.05          | 5             | 19762.50      | 4             | 14554.00      | 9             | 18621.90      | 22            | 15899.40      | 900       | 2025.00       |              |              |                   |   |
|               | LAKE PARK IA 51347            | SESE        | 34  | 101 | 38  | 40.00    | 56050.00           | 55187.60       | 66              | 36993.00     | 6870.60          |               |               | 2             | 7277.00       | 17            | 35174.70      | 17            | 12285.90      | 200       | 450.00        |              |              |                   |   |
| 160340300     | VIOLET IHNEN REVOCABLE TRUST  | NESW        | 34  | 101 | 38  | 40.00    | 98130.00           | 90111.80       | 55              | 53971.50     | 10023.96         | 9             | 35572.50      | 8             | 29108.00      | 3             | 6207.30       | 20            | 14454.00      | 2120      | 4770.00       |              |              |                   |   |
|               | 1819 23RD ST APT 216          | SESW        | 34  | 101 | 38  | 37.00    | 37160.00           | 36788.40       | 62              | 23039.20     | 4279.00          |               |               |               |               | 8             | 16552.80      | 28            | 20235.60      |           |               |              |              |                   |   |
|               | SPIRIT LAKE IA 51360          | SWSE        | 34  | 101 | 38  | 38.00    | 64932.50           | 62383.00       | 60              | 38959.50     | 7235.83          | 2             | 7905.00       | 4             | 14554.00      | 13            | 26898.30      | 16            | 11563.20      | 650       | 1462.50       |              |              |                   |   |
| 160340350     | BRIAN & BRUCE IHNEN           | S2S2        | 34  | 101 | 38  | 5.00     | 60.00              | 60.00          | 64              | 38.40        | 7.13             |               |               |               |               |               |               |               |               |           |               |              |              |                   | 1 |
|               | 35891 710TH ST                |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160340400     | JUNE STROHMAN                 | NWSW        | 34  | 101 | 38  | 35.00    | 66342.50           | 64812.30       | 70              | 46439.75     | 8625.11          |               |               | 6             | 21831.00      | 13            | 26898.30      | 15            | 10840.50      | 2330      | 5242.50       |              |              |                   |   |
|               | 702 W MAIN ST                 | SWSW        | 34  | 101 | 38  | 40.00    | 64725.00           | 63008.10       | 67              | 43365.75     | 8054.19          | 1             | 3952.50       | 3             | 10915.50      | 15            | 31036.50      | 18            | 13008.60      | 1820      | 4095.00       |              |              |                   |   |
|               | FERTILE IA 50434              |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160340450     | DENNIS & DIANE DUITSMAN       | NWSW        | 34  | 101 | 38  | 5.00     | 4842.50            | 4799.70        | 73              | 3535.03      | 656.55           |               |               |               | 1             | 2069.10       | 3             | 2168.10       | 250           | 562.50    |               |              |              |                   | 1 |
|               | 70456 340TH AVE               |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
| 160340500     | MARIAN TUINSTRA FAM TRST ETAL | NENW        | 34  | 101 | 38  | 40.00    | 70090.00           | 67627.50       | 57              | 39951.30     | 7420.03          | 2             | 7905.00       | 3             | 10915.50      | 18            | 37243.80      | 16            | 11563.20      |           |               |              |              |                   |   |
|               | 904 SOUTH MARKET STREET       | NWNW        | 34  | 101 | 38  | 40.00    | 54785.00           | 53128.80       | 77              | 42184.45     | 7834.79          | 1             | 3952.50       | 3             | 10915.50      | 10            | 20691.00      | 24            | 17344.80      | 100       | 225.00        |              |              |                   |   |
|               | LAKE PARK IA 51347            | SWNW        | 34  | 101 | 38  | 40.00    | 63565.00           | 62339.50       | 74              | 47038.10     | 8736.24          |               |               | 4             | 14554.00      | 15            | 31036.50      | 20            | 14454.00      | 1020      | 2295.00       |              |              |                   |   |
|               |                               | SENW        | 34  | 101 | 38  | 40.00    | 92635.00           | 86570.80       | 59              | 54654.65     | 10150.84         | 7             | 27667.50      | 4             | 14554.00      | 15            | 31036.50      | 14            | 10117.80      | 1420      | 3195.00       |              |              |                   |   |
| 160350100     | BRIAN & BRUCE IHNEN           | NENE        | 35  | 101 | 38  | 9.00     | 7830.00            | 7751.70        | 10              | 783.00       | 145.42           |               |               |               | 2             | 4138.20       | 5             | 3613.50       |               |           |               |              |              |                   | 1 |
|               | 35891 710TH ST                | NWSE        | 35  | 101 | 38  | 3.00     | 2190.00            | 2168.10        | 30              | 657.00       | 122.02           |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |
|               | ROUND LAKE MN 56167           |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |   |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      |
|------------|------------|------------|------------|---------|------------|---------|----------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 |

2.25

| PARCEL NUMBER | NAME  | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|---|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|
| 160350150     | BRIAN & BRUCE IHNEN   | NENW        | 35  | 101 | 38  | 40.00    | 40935.00           | 40527.90       | 50              | 20467.50     | 3801.37          |               |               |               | 9             | 18621.90      | 30            | 21681.00      | 100           | 225.00    |               |              |              |                   |
|               | 35891 710TH ST<br>ROUND LAKE MN 56167                       | SENW        | 35  | 101 | 38  | 40.00    | 74620.00           | 73107.80       | 38              | 28355.60     | 5266.40          |               |               | 5             | 18192.50      | 22            | 45520.20      | 13            | 9395.10       |           |               |              |              |                   |
| 160350175     | CLIFFORD NEBELSICK REV LIV TST                              | NWNE        | 35  | 101 | 38  | 34.00    | 46295.00           | 45030.10       | 24              | 11110.80     | 2063.57          | 1             | 3952.50       | 1             | 3638.50       | 11            | 22760.10      | 20            | 14454.00      | 100       | 225.00        |              |              |                   |
|               | 2206 EAST GRANTVIEW DR<br>CORALVILLE IA 52241               | SWNE        | 35  | 101 | 38  | 16.00    | 21200.00           | 20988.00       | 30              | 6360.00      | 1181.22          |               |               |               | 7             | 14483.70      | 9             | 6504.30       |               |           |               |              |              |                   |
| 160350200     | BRUCE & BRIAN IHNEN   | NWNW        | 35  | 101 | 38  | 40.00    | 77222.50           | 75991.80       | 87              | 67183.58     | 12477.80         |               |               | 3             | 10915.50      | 30            | 62073.00      | 4             | 2890.80       | 50        | 112.50        |              |              |                   |
|               | 70689 350TH AVE<br>ROUND LAKE MN 56167                      | SWNW        | 35  | 101 | 38  | 40.00    | 75845.00           | 74176.80       | 76              | 57642.20     | 10705.71         |               |               | 6             | 21831.00      | 21            | 43451.10      | 11            | 7949.70       | 420       | 945.00        |              |              |                   |
|               |   | NESW        | 35  | 101 | 38  | 25.81    | 24420.00           | 24175.80       | 30              | 7326.00      | 1360.64          |               |               |               | 4             | 8276.40       | 22            | 15899.40      |               |           |               |              |              |                   |
|               |   | NWSW        | 35  | 101 | 38  | 40.00    | 85560.00           | 80733.80       | 64              | 54758.40     | 10170.11         | 5             | 19762.50      | 5             | 18192.50      | 13            | 26898.30      | 15            | 10840.50      | 2240      | 5040.00       |              |              |                   |
| 160350300     | KRUMMEN FARMS LP  | SWSW        | 35  | 101 | 38  | 8.00     | 7212.50            | 7141.50        | 75              | 5409.38      | 1004.67          |               |               |               | 2             | 4138.20       | 4             | 2890.80       | 50            | 112.50    |               |              |              |                   |
|               | PO BOX 404<br>LAKE PARK IA 51347                            |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 08-0073-000   | TORDSEN REV TRUST/ KENNETH I &<br>JOYCE E TORDSEN REV TRUST | SWSE        | 13  | 101 | 39  | 40.00    | 9390.00            | 9296.10        | 45              | 4225.50      | 784.79           |               |               |               | 1             | 2069.10       | 10            | 7227.00       |               |           |               |              |              |                   |
|               | P O BOX 71<br>ROUND LAKE MN 56167-0000                      | SESE        | 13  | 101 | 39  | 40.00    | 21200.00           | 20988.00       | 47              | 9964.00      | 1850.58          |               |               |               | 7             | 14483.70      | 9             | 6504.30       |               |           |               |              |              |                   |
| 08-0140-000   | TORDSEN/KIETH R   | NENE        | 24  | 101 | 39  | 40.00    | 64240.00           | 63138.00       | 55              | 35332.00     | 6562.10          |               |               | 3             | 10915.50      | 20            | 41382.00      | 15            | 10840.50      |           |               |              |              |                   |
|               | P O BOX 71<br>ROUND LAKE MN 56167-0000                      | NWNE        | 24  | 101 | 39  | 40.00    |                    |                | 52              |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
|               |   | SWNE        | 24  | 101 | 39  | 17.00    |                    |                | 50              |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
|               |   | SENE        | 24  | 101 | 39  | 37.00    |                    |                | 57              |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
|               |   | NENW        | 24  | 101 | 39  | 8.00     |                    |                | 47              |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 08-0141-000   | GARY A LING   | NESW        | 24  | 101 | 39  | 28.00    | 35400.00           | 35046.00       | 48              | 16992.00     | 3155.87          |               |               |               | 11            | 22760.10      | 17            | 12285.90      |               |           |               |              |              |                   |
|               | P O BOX 31<br>WORTHINGTON MN 56187-0000                     | SWSW        | 24  | 101 | 39  | 4.46     | 5640.00            | 5583.60        | 38              | 2143.20      | 398.05           |               |               |               | 2             | 4138.20       | 2             | 1445.40       |               |           |               |              |              |                   |
|               |   | SESW        | 24  | 101 | 39  | 38.00    | 60760.00           | 59999.20       | 48              | 29164.80     | 5416.69          |               |               | 1             | 3638.50       | 22            | 45520.20      | 15            | 10840.50      |           |               |              |              |                   |
| 08-0141-500   | WILSON/ RANDALL & MARY<br>LIVING TRUST                      | NWSE        | 24  | 101 | 39  | 37.50    | 37440.00           | 36912.40       | 56              | 20966.40     | 3894.02          |               |               | 1             | 3638.50       | 7             | 14483.70      | 26            | 18790.20      |           |               |              |              |                   |
|               | 33133 WASS AVE<br>ROUND LAKE MN 56167                       | SWSE        | 24  | 101 | 39  | 40.00    | 79160.00           | 74347.40       | 49              | 38788.40     | 7204.05          | 5             | 19762.50      | 5             | 18192.50      | 12            | 24829.20      | 16            | 11563.20      |           |               |              |              |                   |
| 08-0142-000   | FIRST PRESBYTERIAN CHURCH OF R                              | NENW        | 25  | 101 | 39  | 11.00    | 15210.00           | 14904.70       | 42              | 6388.20      | 1186.46          |               |               | 1             | 3638.50       | 3             | 6207.30       | 7             | 5058.90       |           |               |              |              |                   |
|               | PO BOX 49<br>ROUND LAKE MN 56167-0000                       |             |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |              |              |                   |
| 08-0143-000   | JAMES P LIVINGSTON  | NENE        | 25  | 101 | 39  | 31.00    | 32430.00           | 31952.50       | 56              | 18160.80     | 3372.95          |               |               | 1             | 3638.50       | 6             | 12414.60      | 22            | 15899.40      |           |               |              |              |                   |
|               | 1764 DONAVON DRIVE<br>WORTHINGTON MN 56187-0000             | NWNE        | 25  | 101 | 39  | 35.00    | 71190.00           | 70171.70       | 49              | 34883.10     | 6478.73          |               |               | 2             | 7277.00       | 29            | 60003.90      | 4             | 2890.80       |           |               |              |              |                   |
|               |   | SWNE        | 25  | 101 | 39  | 3.11     | 4910.00            | 4860.90        | 47              | 2307.70      | 428.60           |               |               |               | 2             | 4138.20       | 1             | 722.70        |               |           |               |              |              |                   |
|               |   | SENE        | 25  | 101 | 39  | 12.38    | 10120.00           | 10018.80       | 50              | 5060.00      | 939.78           |               |               |               | 1             | 2069.10       | 11            | 7949.70       |               |           |               |              |              |                   |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

|            |            |            |            |            |            |          |          |        |
|------------|------------|------------|------------|------------|------------|----------|----------|--------|
| "A-"       | "A"        | "B-"       | "B"        | "C-"       | "C"        | "D-"     | "D"      | "TILE" |
| \$4,650.00 | \$4,650.00 | \$3,830.00 | \$3,830.00 | \$2,090.00 | \$2,090.00 | \$730.00 | \$730.00 |        |
| 30%        | 85%        | 95%        | 95%        | 99%        | 99%        | 99%      | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00    | \$2,069.10 | \$20.00  | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME  | DESCRIPTION           | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | "TILE" | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |   |   |
|---------------|---|-----------------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------|--------------|--------------|-------------------|---|---|
| 08-0143-500   | JEFFREY ALLEN LIVINGSTON                          | NENE                  | 25  | 101 | 39  | 6.61     | 2190.00            | 2168.10        | 57              | 1248.30      | 231.84           |               |               |               |               |               |               |               |               | 3         | 2168.10       |        |              |              | 3                 |   |   |
|               | 39807 320TH STREET<br>ROUND LAKE MN 56167-0000    |                       |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
| 08-0217-000   | H THOMAS & LEANN F RANSOM                         | SENW                  | 36  | 101 | 39  | 6.00     | 135.00             | 135.00         | 100             | 135.00       | 25.07            |               |               |               |               |               |               |               |               | -3        | 75.00         | -3     | 60.00        |              |                   |   |   |
|               | 6772 140TH STREET<br>HARRIS IA 51345-0000         |                       |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
| 08-0219-000   | FIRST PRESBYTERIAN CHURCH OF R                    | NENE                  | 36  | 101 | 39  | 34.00    | 720.00             | 720.00         | 100             | 720.00       | 133.72           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | PO BOX 49<br>ROUND LAKE MN 56167-0000             | SWNE                  | 36  | 101 | 39  | 32.00    | 735.00             | 735.00         | 100             | 735.00       | 136.51           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               |   | SENE                  | 36  | 101 | 39  | 25.00    | 500.00             | 500.00         | 100             | 500.00       | 92.86            |               |               |               |               |               |               |               |               |           |               |        |              |              |                   | 1 |   |
| 08-0220-000   | ALAN D & JUDITH J BRUEGGEMAN                      | NESE                  | 36  | 101 | 39  | 25.94    | 500.00             | 500.00         | 100             | 500.00       | 92.86            |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | 1153 WHITE AVENUE<br>HARRIS IA 51345-7550         | NWSE                  | 36  | 101 | 39  | 40.00    | 890.00             | 890.00         | 100             | 890.00       | 165.30           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               |   | SWSE                  | 36  | 101 | 39  | 35.00    | 765.00             | 765.00         | 100             | 765.00       | 142.08           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   | 2 |
| 08-0221-000   | SHARON RUETER TRUSTEE                             | NESW                  | 36  | 101 | 39  | 39.00    | 830.00             | 830.00         | 100             | 830.00       | 154.15           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | 714 WEST LAKE AVENUE<br>WORTHINGTON MN 56187-0000 | NWSW                  | 36  | 101 | 39  | 6.00     | 125.00             | 125.00         | 100             | 125.00       | 23.22            |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
| 08-0222-000   | ANNAS LLC   | SWSW                  | 36  | 101 | 39  | 10.00    | 215.00             | 215.00         | 100             | 215.00       | 39.93            |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | 5005 BUR OAK PLACE<br>SIOUX FALLS SD 57108-0000   | SESW                  | 36  | 101 | 39  | 25.00    | 545.00             | 545.00         | 100             | 545.00       | 101.22           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
| 08-0222-500   | LYLA AKKERMAN                                     | S2SW                  | 36  | 101 | 39  | 28.00    | 585.00             | 585.00         | 100             | 585.00       | 108.65           |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | 1117 WALNUT AVENUE<br>HARRIS IA 51345-0000        |                       |     |     |     |          |                    |                |                 |              |                  |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
| 28-0313-000   | TORDSEN/KIETH R                                   | NESE                  | 24  | 101 | 39  | 39.00    | 96610.00           | 89823.10       | 63              | 60864.30     | 11304.14         | 8             | 31620.00      | 4             | 14554.00      | 19            | 39312.90      | 6             | 4336.20       |           |               |        |              |              |                   |   |   |
|               | P O BOX 71<br>ROUND LAKE MN 56167-0000            | SESE                  | 24  | 101 | 39  | 34.00    | 77340.00           | 71894.60       | 63              | 48724.20     | 9049.40          | 6             | 23715.00      | 5             | 18192.50      | 11            | 22760.10      | 10            | 7227.00       |           |               |        |              |              |                   |   |   |
|               | ROUND LAKE CITY                                   | Sanitary Sewer Outlet |     |     |     |          | 300000.00          | 300000.00      | 70              | 210000.00    | 39002.65         |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |
|               | PO BOX 72<br>ROUND LAKE MN 56167                  | Storm Runoff          |     |     |     |          | 215000.00          | 215000.00      | 65              | 139750.00    | 25955.34         |               |               |               |               |               |               |               |               |           |               |        |              |              |                   |   |   |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"    | "C"        | "D-"    | "D"      | "TILE" |
|------------|------------|------------|------------|---------|------------|---------|----------|--------|
| \$4,650.00 | \$4,650.00 |            | \$3,830.00 |         | \$2,090.00 |         | \$730.00 |        |
| 30%        | 85%        |            | 95%        |         | 99%        |         | 99%      |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00 | \$2,069.10 | \$20.00 | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME | DESCRIPTION | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | BENEFIT ACRES | BENEFIT VALUE | TILE FEET | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|------|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|
|---------------|------|-------------|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|---------------|--------------|--------------|-------------------|

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

| "A"           | "B"       | "C"           | "D"       | ADDITIONAL    |
|---------------|-----------|---------------|-----------|---------------|
| SOILS         | SOILS     | SOILS         | SOILS     | BENEFITS      |
| BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE |

| ROAD AUTHORITY                         | LOCATION       | (FEET)         | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | BENEFIT VALUE | BENEFIT % | ADDITIONAL BENEFIT VALUE |
|--|----------------|----------------|--------------------|----------------|-----------------|--------------|------------------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|--------------------------|
| Minnesota Department of Transportation | MN TH 264      |                |                    |                |                 |              |                  | per foot      | 28.40     |               | 11.40     |               | 2.80      |               | 0.60      |               |           |               |           |                          |
| 2151 Bassett Drive                     | IN SECTION     | 13 101 39 1450 | 4060.00            |                | 100             | 4060.00      | 754.05           |               |           |               |           | 100           | 4060.00   |               |           |               |           |               |           |                          |
| Mankato, MN 56001-6888                 | NORTH OF SE    | 24 101 39 3730 | 3879.20            |                | 100             | 3879.20      | 720.47           |               |           |               |           | 20            | 2088.80   | 80            | 1790.40   |               |           |               |           |                          |
| JACKSON COUNTY HIGHWAY DEPT.           | CSAH #4        |                |                    |                |                 |              |                  | per foot      | 28.40     |               | 11.40     |               | 2.80      |               | 0.60      |               |           |               |           |                          |
| 108 COUNTY RD 51                       | NORTH OF SE    | 19 101 39 5290 | 5501.60            |                | 100             | 5501.60      | 1021.80          |               |           |               |           | 20            | 2962.40   | 80            | 2539.20   |               |           |               |           |                          |
| JACKSON, MN 56143                      | NORTH OF SE    | 20 101 39 5220 | 15660.00           |                | 100             | 15660.00     | 2908.48          |               |           | 10            | 5950.80   | 60            | 8769.60   | 30            | 939.60    |               |           |               |           |                          |
|  | CSAH #5        |                |                    |                |                 |              |                  |               |           | 5             | 2280.00   | 40            | 4480.00   | 55            | 1320.00   |               |           |               |           |                          |
|  | EAST OF        | 27 101 39 4000 | 8080.00            |                | 100             | 8080.00      | 1500.67          |               |           |               |           | 60            | 8870.40   | 40            | 1267.20   |               |           |               |           |                          |
|  | EAST OF        | 34 101 39 5280 | 10137.60           |                | 100             | 10137.60     | 1882.83          |               |           |               |           | 40            | 672.00    | 60            | 216.00    |               |           |               |           |                          |
|  | SOUTH OF SE    | 32 101 39 600  | 888.00             |                | 100             | 888.00       | 164.93           |               |           |               |           | 50            | 3696.00   | 50            | 792.00    |               |           |               |           |                          |
|  | SOUTH OF SE    | 33 101 39 2640 | 4488.00            |                | 100             | 4488.00      | 833.54           |               |           |               |           | 50            | 3696.00   | 50            | 792.00    |               |           |               |           |                          |
|  | SOUTH OF SE    | 34 101 39 2640 | 4488.00            |                | 100             | 4488.00      | 833.54           |               |           |               |           | 50            | 3696.00   | 50            | 792.00    |               |           |               |           |                          |
| ROUND LAKE TOWNSHIP                    | TOWNSHIP ROADS |                |                    |                |                 |              |                  | per foot      | 14.20     |               | 5.70      |               | 1.40      |               | 0.30      |               |           |               |           |                          |
| 74564 330TH AVE                        | 710TH STREET   |                |                    |                |                 |              |                  |               |           |               |           | 25            | 1848.00   | 70            | 1108.80   |               |           |               |           |                          |
| ROUND LAKE MN 56167                    | NORTH OF SE    | 31 101 39 5280 | 4461.60            |                | 100             | 4461.60      | 828.64           |               |           | 5             | 1504.80   | 55            | 4065.60   | 30            | 475.20    |               |           |               |           |                          |
|  | NORTH OF SE    | 32 101 39 5280 | 11299.20           |                | 100             | 11299.20     | 2098.57          | 5             | 3748.80   | 10            | 3009.60   | 20            | 1478.40   | 65            | 1029.60   |               |           |               |           |                          |
|  | NORTH OF SE    | 33 101 39 5280 | 11510.40           |                | 100             | 11510.40     | 2137.79          | 10            | 7497.60   | 5             | 1504.80   | 15            | 1108.80   | 85            | 1346.40   |               |           |               |           |                          |
|  | NORTH OF SE    | 34 101 39 5280 | 2455.20            |                | 100             | 2455.20      | 456.00           |               |           |               |           | 10            | 681.80    | 90            | 1314.90   |               |           |               |           |                          |
|  | NORTH OF SE    | 35 101 39 4870 | 1996.70            |                | 100             | 1996.70      | 370.84           |               |           |               |           | 10            | 681.80    | 90            | 1314.90   |               |           |               |           |                          |
|  | 720TH STREET   |                |                    |                |                 |              |                  |               |           |               |           | 10            | 2399.70   | 40            | 2357.60   | 50            | 631.50    |               |           |                          |
|  | NORTH OF       | 27 101 39 4210 | 5388.80            |                | 100             | 5388.80      | 1000.85          |               |           |               |           | 20            | 1478.40   | 30            | 475.20    |               |           |               |           |                          |
|  | NORTH OF       | 28 101 39 5280 | 30465.60           |                | 100             | 30465.60     | 5658.28          | 30            | 22492.80  | 20            | 6019.20   | 20            | 1478.40   | 40            | 633.60    |               |           |               |           |                          |
|  | NORTH OF       | 29 101 39 5280 | 27614.40           |                | 100             | 27614.40     | 5128.74          | 30            | 22492.80  | 10            | 3009.60   | 20            | 1478.40   | 40            | 633.60    |               |           |               |           |                          |
|  | NORTH OF       | 30 101 39 5250 | 3018.75            |                | 100             | 3018.75      | 560.66           |               |           |               |           | 25            | 1837.50   | 75            | 1181.25   |               |           |               |           |                          |
|  | ZEH AVE        |                |                    |                |                 |              |                  |               |           |               |           |               |           |               |           |               |           |               |           |                          |
|  | WEST OF        | 30 101 39 2640 | 792.00             |                | 100             | 792.00       | 147.10           |               |           |               |           |               |           | 100           | 792.00    |               |           |               |           |                          |
|  | 320TH AVE.     |                |                    |                |                 |              |                  |               |           |               |           |               |           |               |           |               |           |               |           |                          |
|  | EAST OF        | 18 101 39 220  | 66.00              |                | 100             | 66.00        | 12.26            |               |           |               |           |               |           | 100           | 66.00     |               |           |               |           |                          |
|  | EAST OF        | 31 101 39 5280 | 13780.80           |                | 100             | 13780.80     | 2559.47          | 10            | 7497.60   | 15            | 4514.40   | 10            | 739.20    | 65            | 1029.60   |               |           |               |           |                          |
|  | 330TH AVE.     |                |                    |                |                 |              |                  |               |           |               |           |               |           |               |           |               |           |               |           |                          |
|  | EAST OF        | 20 101 39 3760 | 5170.00            |                | 100             | 5170.00      | 960.21           | 5             | 2669.60   | 5             | 1071.60   | 10            | 526.40    | 80            | 902.40    |               |           |               |           |                          |
|  | EAST OF        | 29 101 39 5280 | 16024.80           |                | 100             | 16024.80     | 2976.24          | 15            | 11246.40  | 10            | 3009.60   | 10            | 739.20    | 65            | 1029.60   |               |           |               |           |                          |
|  | EAST OF        | 32 101 39 5280 | 8131.20            |                | 100             | 8131.20      | 1510.18          | 5             | 3748.80   | 5             | 1504.80   | 25            | 1848.00   | 65            | 1029.60   |               |           |               |           |                          |
|  | 340TH AVE.     |                |                    |                |                 |              |                  |               |           |               |           |               |           |               |           |               |           |               |           |                          |
|  | EAST OF        | 21 101 39 1980 | 2544.30            |                | 100             | 2544.30      | 472.54           |               |           | 5             | 564.30    | 65            | 1801.80   | 30            | 178.20    |               |           |               |           |                          |
|  | EAST OF        | 28 101 39 5280 | 4461.60            |                | 100             | 4461.60      | 828.64           |               |           | 5             | 1504.80   | 25            | 1848.00   | 70            | 1108.80   |               |           |               |           |                          |
|  | EAST OF        | 33 101 39 5280 | 3326.40            |                | 100             | 3326.40      | 617.80           |               |           |               |           | 30            | 2217.60   | 70            | 1108.80   |               |           |               |           |                          |

JACKSON-NOBLES-COUNTIES  
 JUDICIAL DITCH NO. 24  
 REDETERMINATION OF BENEFITS

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1804757.00

| "A-"       | "A"        | "B-"       | "B"        | "C-"       | "C"        | "D-"     | "D"      | "TILE" |
|------------|------------|------------|------------|------------|------------|----------|----------|--------|
| \$4,650.00 | \$4,650.00 | \$3,830.00 | \$3,830.00 | \$2,090.00 | \$2,090.00 | \$730.00 | \$730.00 |        |
| 30%        | 85%        | 95%        | 95%        | 99%        | 99%        |          |          |        |
| \$1,395.00 | \$3,952.50 | \$2,791.80 | \$3,638.50 | \$25.00    | \$2,069.10 | \$20.00  | \$722.70 | 2.25   |

| PARCEL NUMBER | NAME                        | DESCRIPTION   | SEC | T-N | R-W | IN TRACT | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | BENEFIT ACRES           | BENEFIT VALUE       | BENEFIT ACRES           | BENEFIT VALUE       | BENEFIT ACRES           | BENEFIT VALUE       | BENEFIT ACRES           | BENEFIT VALUE       | TILE FEET                | BENEFIT VALUE | BUFFER ACRES | DAMAGE VALUE | NONBNEFITED ACRES |
|---------------|-----------------------------|---|-----|-----|-----|----------|--------------------|----------------|-----------------|--------------|------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------|--------------------------|---------------|--------------|--------------|-------------------|
|               |                             | JACKSON-NOBLES-COUNTIES<br>JUDICIAL DITCH NO. 24<br>REDETERMINATION OF BENEFITS |     |     |     |          |                    |                |                 |              |                  |                         |                     |                         |                     |                         |                     |                         |                     |                          |               |              |              |                   |
|               | ROAD AUTHORITY              | LOCATION  |     |     |     | (FEET)   | POTENTIAL BENEFITS | GROSS BENEFITS | EFFICIENCY RATE | NET BENEFITS | MAINTENANCE COST | "A" SOILS BENEFIT VALUE | "A" SOILS BENEFIT % | "B" SOILS BENEFIT VALUE | "B" SOILS BENEFIT % | "C" SOILS BENEFIT VALUE | "C" SOILS BENEFIT % | "D" SOILS BENEFIT VALUE | "D" SOILS BENEFIT % | ADDITIONAL BENEFIT VALUE |               |              |              |                   |
|               | NOBLES COUNTY HIGHWAY DEPT. | CSAH #4<br>IN SECTION   | 13  | 101 | 40  | 520      | 1456.00            |                | 100             | 1456.00      | 270.42           | per foot                | 28.40               |                         | 11.40               |                         | 100                 | 1456.00                 |                     | 0.60                     |               |              |              |                   |
|               | WORTHINGTON, MN 56187-0000  | CSAH #21<br>IN SECTION  | 24  | 101 | 40  | 2070     | 1242.00            |                | 100             | 1242.00      | 230.67           |                         |                     |                         |                     |                         |                     | 100                     | 1242.00             |                          |               |              |              |                   |
|               |                             | COUNTY ROAD 51<br>IN SECTION  | 24  | 101 | 40  | 4840     | 5033.60            |                | 100             | 5033.60      | 934.87           |                         |                     |                         |                     | 20                      | 2710.40             | 80                      | 2323.20             |                          |               |              |              |                   |
|               |                             | NORTH OF  | 25  | 101 | 40  | 1320     | 792.00             |                | 100             | 792.00       | 147.10           |                         |                     |                         |                     |                         |                     | 100                     | 792.00              |                          |               |              |              |                   |
|               | INDIAN LAKE TOWNSHIP        | TOWNSHIP ROADS<br>ZEH AVE<br>EAST OF  | 25  | 101 | 40  | 1050     | 315.00             |                | 100             | 315.00       | 58.50            | per foot                | 14.20               |                         | 5.70                |                         |                     | 100                     | 315.00              |                          | 0.30          |              |              |                   |
|               | NOBLES COUNTY DITCH NO. 1   | OUTLET BENEFIT  |     |     |     |          |                    | 100000.00      |                 | 100000.00    | 18572.69         |                         |                     |                         |                     |                         |                     |                         |                     |                          |               |              |              |                   |
|               |                             | ROAD BENEFITS   |     |     |     |          | 218528.75          | 218528.75      |                 | 218528.75    | 40586.67         |                         |                     |                         |                     |                         |                     |                         |                     |                          |               |              |              |                   |
|               |                             | LAND BENEFITS   |     |     |     |          | 11953268.10        | 12329197.30    |                 | 9398733.05   | 1745597.64       | 487                     |                     |                         | 515                 |                         | 2761.5              |                         | 3879                |                          | 137390        | 24.25        | 121133.00    |                   |
|               |                             | TOTAL BENEFITS  |     |     |     |          | 12171796.85        | 12547726.05    |                 | 9717261.80   | 1804757.00       |                         |                     |                         |                     |                         |                     |                         | 7642.5              |                          |               |              |              |                   |