

BOARD ADOPTED
August 19, 2019
 Amended 8/7/2020

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

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	NONBENEFITED ACRES	
												\$4,650.00	\$4,650.00	\$3,830.00	\$2,090.00	\$20.00	\$730.00	30%	85%	95%				99%
												\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70					
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE			
JACKSON COUNTY																								
160170150	ARNOLD KAZEMBA CREDIT TST ETAL	SWSE	17	101	38	40.00	16625.00	16460.10	64	10,640.00	2,001.09					3	6207.30	14	10117.80	60	135.00			
	C/O JAMES KAZEMBA	SESE	17	101	38	40.00	17930.00	17597.50	60	10,758.00	2,023.29			1	3638.50	5	10345.50	5	3613.50					
	35408 ROUND LAKE	760TH ST MN				56167																		
160173000	JOHN A BOARDMAN REVOCABLE TRST	NESW	17	101	38	51.30	730.00	722.70	57	416.10	78.26							1	722.70					
	C/O FAIRLAND MGMT CO	NWSW	17	101	38	30.95	2190.00	2168.10	57	1,248.30	234.77							3	2168.10					
	PO BOX 128	SWSW	17	101	38	40.00	18500.00	18319.50	67	12,395.00	2,331.16					2	4138.20	19	13731.30	200	450.00	1		
	WINDOM MN 56101	SESW	17	101	38	40.00	20870.00	20661.30	64	13,356.80	2,512.05					3	6207.30	20	14454.00					
160180300	TEERY GLISSMAN	SWSE	18	101	38	47.85	27517.50	27244.80	60	16,510.50	3,105.17					12	24829.20	3	2168.10	110	247.50			
	PO BOX 155	SESE	18	101	38	34.00	1707.50	1692.90	57	973.28	183.05							2	1445.40	110	247.50			
	PENDER NE 68047																							
160180400	KEITH R TORDSEN	SWSW	18	101	38	40.69	23490.00	23255.10	57	13,389.30	2,518.16					6	12414.60	15	10840.50					
	PO BOX 71	" "					60.00	60.00	57	34.20	6.43							-3	60.00					
	ROUND LAKE MN 56167	SESW	18	101	38	45.50	15242.50	15091.20	60	9,145.50	1,720.02					2	4138.20	15	10840.50	50	112.50			
160190100	KEITH R TORDSEN	NENE	19	101	38	40.00	43682.50	59936.10	66	28,830.45	5,422.22	2	7905.00	3	10915.50	10	20691.00	23	16622.10	1690	3802.50			
	PO BOX 71	NWNE	19	101	38	40.00	60990.00	59771.80	65	39,643.50	7,455.86			4	14554.00	15	31036.50	19	13731.30	200	450.00			
	ROUND LAKE MN 56167	SWNE	19	101	38	40.00	124970.00	114068.60	57	71,232.90	13,396.96	13	51382.50	8	29108.00	12	24829.20	7	5058.90	1640	3690.00			
		SENE	19	101	38	40.00	121425.00	108048.00	56	67,998.00	12,788.56	18	71145.00	3	10915.50	8	16552.80	11	7949.70	660	1485.00			
		NENW	19	101	38	40.00	59905.00	58884.60	65	38,938.25	7,323.22			3	10915.50	14	28967.40	21	15176.70	1700	3825.00			
		NWNW	19	101	38	41.91	64300.00	61742.20	59	37,937.00	7,134.91	2	7905.00	4	14554.00	12	24829.20	20	14454.00					
		SENW	19	101	38	40.00	57000.00	55472.60	64	36,480.00	6,860.89	1	3952.50	2	7277.00	13	26898.30	24	17344.80					
160190125	KEITH R TORDSEN	NESW	19	101	38	40.00	69780.00	68622.60	63	43,961.40	8,267.94			3	10915.50	23	47589.30	14	10117.80					
	PO BOX 71	SWSW	19	101	38	39.87	82725.00	79252.50	72	59,562.00	11,201.98	2	7905.00	9	32746.50	11	22760.10	17	12285.90	1580	3555.00			
	ROUND LAKE MN 56167	SESW	19	101	38	40.00	94615.00	86425.70	72	68,122.80	12,812.03	10	39525.00	5	18192.50	6	12414.60	18	13008.60	1460	3285.00			
		NESE	19	101	38	40.00	57337.50	55680.30	76	43,576.50	8,195.55	1	3952.50	3	10915.50	9	18621.90	27	19512.90	1190	2677.50			
		NWSE	19	101	38	40.00	64380.00	61485.80	72	46,353.60	8,717.84	3	11857.50	2	7277.00	12	24829.20	23	16622.10	400	900.00			
		SWSE	19	101	38	40.00	82965.00	75834.30	76	63,053.40	11,858.62	9	35572.50	3	10915.50	6	12414.60	21	15176.70	780	1755.00			
		SESE	19	101	38	40.00	55677.50	54690.60	81	45,098.78	8,481.85			3	10915.50	11	22760.10	25	18067.50	1310	2947.50			
160190200	KEITH R TORDSEN	NWSW	19	101	38	40.25	79350.00	73914.20	64	50,784.00	9,551.08	6	23715.00	5	18192.50	6	12414.60	23	16622.10	1320	2970.00			
	PO BOX 71																							
	ROUND LAKE MN 56167																							

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	NONBENEFITED ACRES	
												\$4,650.00	\$4,650.00	\$3,830.00	\$3,830.00	\$2,090.00	\$2,090.00	\$200.00	\$730.00	2.25					
												\$1,395.00	\$3,952.50	\$2,791.80	\$3,638.50	\$25.00	\$2,069.10	\$20.00	\$722.70						
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
160200100	MARLYN A POST TRUST	NENE	20	101	38	40.00	47410.00	46935.90	66	31,290.60	5,884.91					15	31036.50	22	15899.40						
		SENE	20	101	38	40.00	71390.00	70369.70	67	47,831.30	8,995.76			2	7277.00	27	55865.70	10	7227.00						
		1391 W 223RD ST JORDAN MN 55352																							
160200150	JERRY L BECK TRUST	NWNE	20	101	38	40.00	63020.00	62115.80	68	42,853.60	8,059.59			2	7277.00	19	39312.90	17	12285.90	1440	3240.00				
		SWNE	20	101	38	40.00	47060.00	46591.20	79	37,177.40	6,992.05					13	26898.30	27	19512.90	80	180.00				
		39358 270TH ST WORTHINGTON MN 56187																							
160200200	BRADLEY & LINDA MOHNS	NESE	20	101	38	16.79	25772.50	25362.70	77	19,844.83	3,732.27			1	3638.50	8	16552.80	7	5058.90	50	112.50				
		NWSE	20	101	38	16.78	18187.50	18009.00	81	14,731.88	2,770.66					4	8276.40	13	9395.10	150	337.50				
		80621 532ND AVE JACKSON MN 56143	SWSE	20	101	38	40.00	54580.00	53383.20	93	50,759.40	9,546.45	1	3952.50	19	39312.90	14	10117.80							5
			SESE	20	101	38	40.00	73680.00	68730.80	94	69,259.20	13,025.76	6	23715.00	2	7277.00	13	26898.30	15	10840.50					
160200250	C & B MANUFACTURING INC	NESE	20	101	38	23.00	27670.00	27393.30	69	19,092.30	3,590.74					8	16552.80	15	10840.50						
			NWSE	20	101	38	23.22	27670.00	27393.30	78	21,582.60	4,059.10					8	16552.80	15	10840.50					
160200300	BETHEL A JENSEN REV LIV TRST	SWNW	20	101	38	20.00	27900.00	27900.00	77	21,483.00	4,040.36	-20	27900.00												
		NESW	20	101	38	40.00	50990.00	50173.70	85	43,341.50	8,151.35														
		32102 720TH ST ROUND LAKE MN 56167	NWSW	20	101	38	40.00	56030.00	81016.00	66	36,979.80	6,954.89	3	11857.50	1	3638.50	27	55865.70	9	6504.30	1400	3150.00			1
			SWSW	20	101	38	40.00	66437.50	63219.70	85	56,471.88	10,620.81	3	11857.50	4	14554.00	13	26898.30	12	8672.40	550	1237.50			5
			" "					7660.00	5583.60	85	6,511.00	1,224.54													
		SESW	20	101	38	40.00	64877.50	62496.60	89	57,740.98	10,859.50			-2	5583.60										
160200400	STEVEN & CHERYL NELSON TST ETAL	SWNW	20	101	38	20.00	97365.00	83415.00	63	61,339.95	11,536.37	20	79050.00												
		NWNW	20	101	38	40.00	167860.00	144608.20	44	73,858.40	13,890.74	33	130432.50	1	3638.50	1	2069.10	3	2168.10	2800	6300.00				
		PO BOX 183 ROUND LAKE MN 56167	NENW	20	101	38	40.00	128167.50	113944.30	55	70,492.13	13,257.64	19	75097.50	4	14554.00	7	14483.70	8	5781.60	1790	4027.50			
			SESW	20	101	38	40.00	23835.00	99887.30	81	19,306.35	3,631.00	9	35572.50	5	18192.50	18	37243.80	5	3613.50	2340	5265.00			3
160210100 Split to .0125	EDITH GARMS FAMILY TRUST ETAL C/O MARCIA & MARK SHEPHERD 1110 ELMWOOD AVE WORTHINGTON MN 56187	SWNE	21	101	38	25.00	36987.50	36628.20	75	27,740.63	5,217.25					13	26898.30	12	8672.40	470	1057.50				
		SENE	21	101	38	19.00	34270.00	33927.30	73	25,017.10	4,705.03					15	31036.50	4	2890.80						
		SENW	21	101	38	7.00	9257.50	9165.60	73	6,757.98	1,270.99					3	6207.30	4	2890.80	30	67.50				
160210300	SHERWOOD O GARMS C/O MARCIA & MARK SHEPHERD 1110 ELMWOOD AVE WORTHINGTON MN 56187	NESE	21	101	38	35.00	61670.00	60746.90	77	47,485.90	8,930.80			2	7277.00	22	45520.20	11	7949.70						
		NWSE	21	101	38	40.00	90760.00	87840.20	81	73,515.60	13,826.27	2	7905.00	5	18192.50	24	49658.40	9	6504.30	2480	5580.00				
		1110 ELMWOOD AVE WORTHINGTON MN 56187	SWSE	21	101	38	40.00	79312.50	75196.40	86	68,208.75	12,828.20	4	15810.00	5	18192.50	11	22760.10	19	13731.30	2090	4702.50			
			SESE	21	101	38	40.00	50387.50	49749.10	79	39,806.13	7,486.44			1	3638.50	13	26898.30	24	17344.80	830	1867.50			
160210400	MARK O & JEWEL GARMS 72380 330TH AVE ROUND LAKE MN 56167	NESW	21	101	38	40.00	52767.50	52087.30	81	42,741.68	8,038.54			1	3638.50	15	31036.50	24	17344.80	30	67.50				
		NWSW	21	101	38	40.00	46730.00	46292.40	77	35,982.10	6,767.25					15	31036.50	17	12285.90	1320	2970.00			1	
		72380 330TH AVE ROUND LAKE MN 56167	SWSW	21	101	38	40.00	81737.50	77068.30	79	64,572.63	12,144.34	5	19762.50	4	14554.00	15	31036.50	14	10117.80	710	1597.50			
			SESW	21	101	38	40.00	86490.00	82976.70	85	73,516.50	13,826.44	2	7905.00	9	32746.50	14	28967.40	14	10117.80	1440	3240.00			

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE			
160220300	PLEGGENKUHLE FAM REV TRUST ETAL	SWSE	22	101	38	20.00	26557.50	26139.40	63	16,731.23	3,146.69					1	3638.50	7	14483.70	11	7949.70	30	67.50									
	810 S DORLAND RD MAPLEWOOD MN 55119																															
160220400	RAY OOLBEKKINK	SESW	22	101	38	5.58	1460.00	1445.40	70	1,022.00	192.21											2	1445.40							2.58		
	34398 720TH ST ROUND LAKE MN 56167																															
160220450	PAUL & LAURENE JOHNSON TRUST	NWSW	22	101	38	40.00	730.00	722.70	69	503.70	94.73											1	722.70									
	12260 S RIDGE RD CONIFER CO 80433	SWSW	22	101	38	40.00	15785.00	15629.40	77	12,154.45	2,285.92					5	10345.50	7	5058.90	100	225.00											
		SESW	22	101	38	34.42	23515.00	23282.10	70	16,460.50	3,095.77					8	16552.80	9	6504.30	100	225.00											
160250300	BRIAN & BRUCE IHNEN	SWSW	25	101	38	4.35																									2	
	35891 710TH ST ROUND LAKE MN 56167																															
160250350	COLLEEN GRIESE	SWSW	25	101	38	35.65																								0.08	8.00	
	1011 LAKESIDE AVE 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	65.90											2	1445.40									
	35774 720TH ST ROUND LAKE MN 56167	SWNE	26	101	38	40.00	55702.50	54841.10	29	16,153.73	3,038.07				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 ROUND LAKE MN 56167	NWSE	26	101	38	2.00	3652.50	3624.30	30	1,095.75	206.08							1	2069.10	1	722.70	370	832.50						1.22	122.00	17	
		SWSE	26	101	38	28.00	7772.50	7699.50	30	2,331.75	438.54								10	7227.00	210	472.50						1.54	154.00	13		
		SESE	26	101	38	31.00	24430.00	23726.10	20	4,886.00	918.92				3	10915.50	2	4138.20	12	8672.40												
160260250	CAROLD G WAHL TRUST	NESE	26	101	38	32.20	3650.00	3613.50	30	1,095.00	205.94											5	3613.50									
	PO BOX 123 ROUND LAKE MN 56167	NWSE	26	101	38	38.00	68390.00	67144.60	30	20,517.00	3,858.69				4	14554.00	17	35174.70	17	12285.90	2280	5130.00										
		SWSE	26	101	38	12.26	14200.00	14058.00	30	4,260.00	801.19								4	8276.40	8	5781.60										
		SESE	26	101	38	8.80	5110.00	5058.90	20	1,022.00	192.21									7	5058.90											
160260300	KEITH R TORDSEN	NESW	26	101	38	40.00	59815.00	59066.80	29	17,346.35	3,262.37						1	3638.50	20	41382.00	19	13731.30	140	315.00								
	PO BOX 71 ROUND LAKE MN 56167	NWSW	26	101	38	40.00	58487.50	57596.90	78	45,620.25	8,579.92						2	7277.00	18	37243.80	18	13008.60	30	67.50								
		SWSW	26	101	38	40.00	47777.50	46848.00	95	45,388.63	8,536.36						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	22,710.00	4,271.13						2	7277.00	11	22760.10	19	13731.30	400	900.00	1.10	3355.00			7			

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	\$1,395.00	\$4,650.00	30%	\$3,952.50	85%	\$2,791.80	\$3,638.50	95%	\$25.00	\$2,069.10	\$20.00	\$722.70	99%	2.25	TILE FEET	BENEFIT VALUE					
160260400	MARLENE M BAUMGARN	SWNW	26	101	38	8.25	3650.00	3613.50	77	2,810.50	528.58													5	3613.50					0.25			
	71728 350TH AVE ROUND LAKE MN 56167																																
160260450	MARLENE M BAUMGARN	SWNW	26	101	38	33.00	40885.00	40489.20	60	24,531.00	4,613.61									13	26898.30	17	12285.90	580	1305.00								
	71728 350TH AVE ROUND LAKE MN 56167	SENW	26	101	38	40.00	62770.00	61838.60	28	17,575.60	3,305.49						2	7277.00		21	43451.10	15	10840.50	120	270.00								
		NENW				37.25																											
160270100	LOWELL A & PATRICIA BAUMGARN	NENE	27	101	38	40.00	41752.50	41215.30	77	32,149.43	6,046.43																						
	71203 350TH AVE ROUND LAKE MN 56167	NWNE	27	101	38	40.00	70060.00	67638.30	73	51,143.80	9,618.75		2	7905.00		3	10915.50		15	31036.50		19	13731.30	1800	4050.00								
160270200	LOWELL A & PATRICIA BAUMGARN	SESE	27	101	38	10.50	4380.00	4336.20	95	4,161.00	782.57													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	4,507.75	847.78													6.5	4697.55								
	164 INDUSTRIAL PKWY PO BOX 244 JACKSON MN 56143	" "					60.00	60.00	95	57.00	10.72													-3	60.00								
160270250	LOWELL A & PATRICIA BAUMGARN	SWSE	27	101	38	30.00	70025.00	64157.20	95	66,523.75	12,511.30		7	27667.50		4	14554.00		7	14483.70		10	7227.00	100	225.00		0.77	4620.00	1.5				
	71203 350TH AVE ROUND LAKE MN 56167	SESE	27	101	38	29.50	73442.50	67897.50	95	69,770.38	13,121.90		6	23715.00		6	21831.00		8	16552.80		6	4336.20	650	1462.50		0.83	4980.00	1.5				
160270260	MARLENE M BAUMGARN	SWNE	27	101	38	40.00	61972.50	61067.30	87	53,916.08	10,140.14																						
	71728 350TH AVE ROUND LAKE MN 56167	SENE	27	101	38	40.00	56300.00	55737.00	82	46,166.00	8,682.56																						
		NESE	27	101	38	40.00	55850.00	55138.30	90	50,265.00	9,453.47																						3
		NWSE	27	101	38	40.00	90042.50	85151.45	84	75,635.70	14,225.01		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	32,205.00	6,056.88		1	3952.50		6	21831.00		3	6207.30								0.52	3120.00	1.46			
	35891 710TH ST ROUND LAKE MN 56167	NWSW	27	101	38	17.00	39847.50	38551.20	95	37,855.13	7,119.51																	0.56	3360.00	1.5			
		SWSW	27	101	38	40.00	49725.00	49230.00	90	44,752.50	8,416.72																						
		SESW	27	101	38	40.00	47735.00	47259.90	92	43,916.20	8,259.44																						
160270325	RANDALL F & STACIE L CORNWALL	NESW	27	101	38	28.54	99405.00	89226.90	95	94,434.75	17,760.59		12	47430.00		9	32746.50		3	6207.30		3	2168.10	300	675.00		0.52	3120.00	1.54				
	13594 240TH AVE SPIRIT LAKE IA 51360	NWSW	27	101	38	23.00	21780.00	21409.00	95	20,691.00	3,891.41																	0.56	3360.00	3			

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	NONBENEFITED ACRES	
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE								
160270400	STEWART A KRUMMEN ETAL 3067 AQUILA AVE S SAINT LOUIS PARK MN 55426	NENW	27	101	38	40.00	55935.00	54934.50	68	38,035.80	7,153.49						3	10915.50	12	24829.20	24	17344.80	820	1845.00									
		SENW	27	101	38	40.00	55980.00	55115.60	88	49,262.40	9,264.91						2	7277.00	15	31036.50	23	16622.10	80	180.00									
160270450	KRUMMEN FARMS LP PO BOX 404 LAKE PARK IA 51347	NWNW	27	101	38	40.00	38620.00	38233.80	59	22,785.80	4,285.39								8	16552.80	30	21681.00											
		SWNW	27	101	38	40.00	52350.00	51520.10	75	39,262.50	7,384.20						2	7277.00	13	26898.30	24	17344.80											
160280100	DUANE & KATHLEEN OSTERKAMP 23 HIDEAWAY LN HOLLIS NH 03049	NENE	28	101	38	40.00	63425.00	60894.40	83	52,642.75	9,900.66	2	7905.00	4	14554.00	10	20691.00	22	15899.40	820	1845.00												
		NWNE	28	101	38	40.00	164277.50	143691.80	93	152,778.08	28,733.37	28	110670.00	5	18192.50	4	8276.40	2	1445.40	2270	5107.50	0.09	540.00										
160280200	JENNIFER ARNOLD KRUMMEN PO BOX 404 LAKE PARK IA 51347	SWNE	28	101	38	40.00	149975.00	132296.00	95	142,476.25	26,795.88	23	90907.50	8	29108.00	5	10345.50							860	1935.00	0.41	2460.00	1					
		SENE	28	101	38	40.00	52570.00	50933.70	92	48,364.40	9,096.02	1	3952.50	3	10915.50	8	16552.80	27	19512.90														
		NESW	28	101	38	9.00	19500.00	17849.80	95	18,525.00	3,484.05	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	7,011.00	1,318.58			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	32,699.00	6,149.79			1	3638.50	8	16552.80	19	13731.30							0.56	3360.00	4					
160280300	MARIAN J TUINSTRA FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	SESE	28	101	38	40.00	53995.00	53186.00	90	48,595.50	9,139.48						2	7277.00	12	24829.20	24	17344.80	1660	3735.00									
160280400	MARIAN J TUINSTRA FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	SWSE	28	101	38	40.00	50990.00	50173.70	94	47,930.60	9,014.43						2	7277.00	12	24829.20	25	18067.50											
160280500	RICHARD L MCCLAIN REV TRUST LORETTA J MCCLAIN REV TRUST 6878 130TH ST HARRIS IA 51345	NWSW	28	101	38	40.00	87370.00	82173.90	90	78,633.00	14,788.72	6	23715.00	3	10915.50	16	33105.60	14	10117.80	1920	4320.00												
		SWSW	28	101	38	40.00	67495.00	64302.40	88	59,395.60	11,170.69	3	11857.50	4	14554.00	9	18621.90	20	14454.00	2140	4815.00												
		SESW	28	101	38	40.00	112805.00	101985.70	94	106,036.70	19,942.60	14	55335.00	4	14554.00	11	22760.10	8	5781.60	1580	3555.00												
160280600	BRADLEY & LINDA MOHNS 80621 532ND AVE JACKSON MN 56143	NESW	28	101	38	31.00	113722.50	100309.60	95	108,036.38	20,318.69	18	71145.00	4	14554.00	3	6207.30	4	2890.80	2450	5512.50	0.63	3780.00										
160280700	MARIAN J TUINSTRA FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	NESE	28	101	38	32.00	40545.00	39992.20	95	38,517.75	7,244.13						1	3638.50	11	22760.10	18	13008.60	260	585.00	0.56	3360.00	1						
		NWSE	28	101	38	8.00	12290.00	12013.90	95	11,675.50	2,195.84							1	3638.50	3	6207.30	3	2168.10			0.64	3840.00	1					

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	\$4,650.00	\$3,830.00	\$2,090.00	\$20.00	\$730.00	2.25	ACRES	VALUE	ACRES				VALUE
160280800	BRADLEY & LINDA MOHNS	NENW	28	101	38	40.00	55250.00	54237.90	95	52,487.50	9,871.46			3	10915.50	15	31036.50	17	12285.90			1.31	7860.00	4	
		NWNW	28	101	38	32.00	71700.00	63515.60	95	68,115.00	12,810.57	11	43477.50	2	7277.00	2.5	5172.75	10.5	7588.35			0.89	5340.00	4.5	
		80621 532ND AVE	SWNW	28	101	38	38.74	44352.50	43911.90	86	38,143.15	7,173.68				12	24829.20	26	18790.20	130	292.50				
		JACKSON MN 56143	SENW	28	101	38	40.00	78400.00	73901.40	95	74,480.00	14,007.65	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	5,494.50	1,033.37				1	2069.10	5.5	3974.85						2.26	
160290100	LUITJENS FAMILY LIVING TRUST	NENE	29	101	38	40.00	94940.00	84723.40	95	90,193.00	16,962.83	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	79,467.50	14,945.66	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	61,296.50	11,528.19			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	60,914.03	11,456.26			1	3638.50	32	66211.20	6	4336.20	50	112.50			
160290200	ROUND LAKE TOWNSHIP CHARON DOYSCHER, CLERK	NENW	29	101	38	1.00	730.00	722.70	95	693.50	130.43						1	722.70							
160290300	ELRA G & DELORES A KRUGER	NESE	29	101	38	40.00	71900.00	71050.30	85	61,115.00	11,494.06			1	3638.50	28	57934.80	10	7227.00	1000	2250.00				
		NWSE	29	101	38	40.00	63805.00	63016.00	81	51,682.05	9,719.98			1	3638.50	23	47589.30	16	11563.20	100	225.00				
		32810 710TH ST	SWSE	29	101	38	40.00	59727.50	58845.20	79	47,184.73	8,874.16			2	7277.00	19	39312.90	14	10117.80	950	2137.50			4
		ROUND LAKE MN 56167	SESE	29	101	38	40.00	74055.00	72386.30	83	61,465.65	11,560.01	1	3952.50	2	7277.00	25	51727.50	9	6504.30	1300	2925.00			1
160290400	CHARLES GARY LING REV LIV TRST	NESW	29	101	38	4.00	4280.00	4237.20	61	2,610.80	491.02					1	2069.10	3	2168.10						
		MARLIS J LING REV LIVING TRUST	SESW	29	101	38	37.41	55227.50	54228.00	71	39,211.53	7,374.61			3	10915.50	13	26898.30	21	15176.70	550	1237.50			
160290500	CHARLES GARY LING REV LIV TRST	SWSW	29	101	38	40.00	63150.00	61938.10	78	49,257.00	9,263.89			4	14554.00	14	28967.40	21	15176.70	1440	3240.00				
		MARLIS J LING REV LIVING TRUST																							
160290600	CHARLES GARY LING REV LIV TRST	NWNW	29	101	38	40.00	60500.00	58293.35	95	57,475.00	10,809.47	2	7905.00	2	7277.00	13	26898.30	21.5	15538.05	300	675.00	0.27	1620.00	0.5	
		MARLIS J LING REV LIVING TRUST	SWNW	29	101	38	40.00	79232.50	71481.60	95	75,270.88	14,156.39	10	39525.00	3	10915.50	3	6207.30	19	13731.30	490	1102.50	0.86	5160.00	5
		70879 320TH AVE	NWSW	29	101	38	40.00	56810.00	55782.30	86	48,856.60	9,188.59			3	10915.50	14	28967.40	22	15899.40					1
		ROUND LAKE MN 56167																							
160290700	CURTIS J DEVRIES ETAL	NENW	29	101	38	40.00	102082.50	91858.10	95	96,978.38	18,238.98	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	36,668.25	6,896.29			1	3638.50	6	12414.60	32	23126.40	450	1012.50			1	
		351 PAUL AVE	NESW	29	101	38	36.00	53860.00	53168.20	77	41,472.20	7,799.79			1	3638.50	18	37243.80	17	12285.90					
		LAKE WILSON MN 56151	SESW	29	101	38	2.00	2820.00	2791.80	67	1,889.40	355.34					1	2069.10	1	722.70					

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	\$4,650.00	\$3,830.00	\$2,090.00	\$20.00	\$730.00	2.25	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES				BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE
160300100 Split to .0125	MATILDA BERGMAN	NENE	30	101	38	38.00	46645.00	46041.10	90	41,980.50	7,895.38			1	3638.50	11	22760.10	25	18067.50	700	1575.00						
		NWNE	30	101	38	2.00	1640.00	1625.40	86	1,410.40	265.26						2	1445.40	80	180.00							
	409	N 9TH AVE #104	SWNE	30	101	38	40.00	67095.00	65718.80	92	61,727.40	11,609.23			5	18192.50	12	24829.20	23	16622.10	2700	6075.00					
	SIBLEY	IA 51249	SENE	30	101	38	40.00	81240.00	74645.00	95	77,178.00	14,515.07	7	27667.50	8	29108.00	2	4138.20	19	13731.30			1.07	6420.00	4		
160300125	ALLAN & LINDA LING	N2NE	30	101	38	30.00	35940.00	35598.60	86	30,908.40	5,813.02					9	18621.90	21	15176.70	800	1800.00						
	31701 720TH AVE ROUND LAKE MN 56167																										
160300150	ALLAN LING	NWNE	30	101	38	10.00	8292.50	8221.50	86	7,131.55	1,341.25					2	4138.20	4	2890.80	530	1192.50				3		
	31701 720TH ST ROUND LAKE MN 56167																										
160300200	DAVID A & JENNIE BOSMA	NENW	30	101	38	2.50	730.00	722.70	71	518.30	97.48							1	722.70							1.5	
	31279 720TH ST ROUND LAKE MN 56167																										
160300225	REINERD J BOSMA REV LIV TRUST	NENW	30	101	38	37.50	41605.00	41188.95	71	29,539.55	5,555.58					11	22760.10	25.5	18428.85								
		NWNW	30	101	38	39.63	36530.00	36164.70	68	24,840.40	4,671.80					7	14483.70	30	21681.00								
	201 3RD AVE ROUND LAKE MN 56167	SWNW	30	101	38	39.53	48505.00	48019.95	73	35,408.65	6,659.40					15	31036.50	23.5	16983.45								
		SENW	30	101	38	40.00	42172.50	41752.80	86	36,268.35	6,821.08					11	22760.10	26	18790.20	90	202.50					3	
160300300	BRADLEY R & PAMELA S WENDLAND	NESE	30	101	38	40.00	45485.00	44876.95	95	43,210.75	8,126.76			1	3638.50	10.5	21725.55	27	19512.90			0.13	780.00			1.5	
	33934 730TH ST ROUND LAKE MN 56167	SESE	30	101	38	40.00	62217.50	61012.90	88	54,751.40	10,297.24			4	14554.00	14	28967.40	20	14454.00	1350	3037.50						
160300400	DAVID LIVINGSTON TRUST ETAL	NESW	30	101	38	40.00	58902.50	58010.90	90	53,012.25	9,970.15			2	7277.00	17	35174.70	21	15176.70	170	382.50	0.02	120.00				
		NWSW	30	101	38	39.42	28270.00	27987.30	76	21,485.20	4,040.78					2	4138.20	33	23849.10							3.42	
	418 W CLARY	SWSW	30	101	38	39.30	38490.00	37971.70	95	36,565.50	6,876.97			1	3638.50	9	18621.90	19	13731.30	880	1980.00					8.3	
	WORTHINGTON MN 56187	SESW	30	101	38	40.00	51865.00	50581.70	95	49,271.75	9,266.67			5	18192.50	10	20691.00	16	11563.20	60	135.00	1.38	8280.00			8	
		NWSE	30	101	38	40.00	79095.00	76344.40	93	73,558.35	13,834.31			13	47300.50	9	18621.90	10	7227.00	1420	3195.00	1.34	8040.00			8	
		SWSE	30	101	38	40.00	55975.00	55153.40	92	51,497.00	9,685.18			2	7277.00	14	28967.40	20	14454.00	1980	4455.00					3	
160310100	CHARLES GARY LING REV LIV TRST	NENE	31	101	38	40.00	51745.00	50437.30	74	38,291.30	7,201.55	1	3952.50	1	3638.50	12	24829.20	23	16622.10	620	1395.00					1	
	MARLIS J LING REV LIVING TRUST 70879 320TH AVE ROUND LAKE MN 56167	SENE	31	101	38	40.00	76590.00	71851.70	67	51,315.30	9,651.00	5	19762.50	5	18192.50	6	12414.60	23	16622.10	2160	4860.00						

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	NONBENEFITED ACRES			
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE								
160310200	EILEEN C HOBBS C/O FARMERS NATIONAL COMPANY PO BOX 542016 OMAHA NE 68154	NWNE	31	101	38	40.00	52082.50	51409.60	72	37,499.40	7,052.61						1	3638.50	15	31036.50	23	16622.10	50	112.50											
		SWNE	31	101	38	40.00	26775.00	26508.60	71	19,010.25	3,575.31									11	22760.10	5	3613.50	60	135.00								2		
		" "					460.00	460.00	100	460.00	86.51											100.00	-18	360.00											
		NENW	31	101	38	40.00	41470.00	40748.90	57	23,637.90	4,445.64							2	7277.00	5	10345.50	32	23126.40												
		Lot 1	31	101	38	33.60			60																										32.6
		SENW	31	101	38	40.00	11280.00	11167.20	61	6,880.80	1,294.09										4	8276.40	4	2890.80											5
		" "					590.00	590.00	100	590.00	110.96												250.00	-17	340.00										
		NESW	31	101	38	40.00	875.00	875.00	100	875.00	164.56												375.00	-25	500.00										
		Lot 2	31	101	38	28.00	290.00	290.00	100	290.00	54.54												50.00	-12	240.00										14
		Lot 3	31	101	38	38.30	80.00	80.00	100	80.00	15.05																								34.3
		SESW	31	101	38	40.00	660.00	660.00	100	660.00	124.13												100.00	-28	560.00										8
		NESE	31	101	38	40.00	6470.00	6405.30	66	4,270.20	803.11										1	2069.10	6	4336.20											2
		" "					705.00	705.00	100	705.00	132.59												525.00	-9	180.00										
		NWSE	31	101	38	40.00	945.00	945.00	100	945.00	177.73												725.00	-11	220.00										
SWSE	31	101	38	40.00	655.00	655.00	100	655.00	123.19												275.00	-19	380.00										10		
SESE	31	101	38	40.00	32087.50	30339.10	52	16,685.50	3,138.09			2	7905.00	1	3638.50	6	12414.60	5	3613.50	1230	2767.50												3		
" "					505.00	505.00	100	505.00	94.98													325.00	-9	180.00											
160320100	BRUCE & BRIAN IHNEN 70689 350TH AVE ROUND LAKE MN 56167	NENE	32	101	38	40.00	76620.00	73693.80	81	62,062.20	11,672.20	2	7905.00	6	21831.00	12	24829.20	18	13008.60	2720	6120.00														
		NWNE	32	101	38	29.17	48405.00	47481.15	76	36,787.80	6,918.78				3	10915.50	12	24829.20	13.5	9756.45	880	1980.00													
		NENW	32	101	38	40.00	77350.00	72557.30	68	52,598.00	9,892.24			5	19762.50	5	18192.50	10	20691.00	19	13731.30	80	180.00												
		NWNW	32	101	38	40.00	83345.00	79517.20	68	56,674.60	10,658.94			3	11857.50	7	25469.50	14	28967.40	14	10117.80	1380	3105.00												
160320125	JEFFREY KRUGER 32527 710TH ST ROUND LAKE MN 56167	NWNE	32	101	38	4.94	11622.50	11286.15	76	8,833.10	1,661.26			1.5	5457.75	2	4138.20	1	722.70	430	967.50														
160320150	JEFFREY KRUGER 32527 710TH ST ROUND LAKE MN 56167	NWNE	32	101	38	4.65	1460.00	1445.40	76	1,109.60	208.69												2	1445.40									2.88		
160320200	BRADLEY & LINDA MOHNS 80621 532ND AVE JAKSON MN 56143	SENE	32	101	38	40.00	57365.00	56365.50	77	44,171.05	8,307.37			3	10915.50	13	26898.30	21	15176.70	1500	3375.00														2
160320300	RICHARD L MCCLAIN REV TRUST LORETTA J MCCLAIN REV TRUST 6878 130TH ST HARRIS IA 51345	SWNE	32	101	38	40.00	42172.50	41765.40	73	30,785.93	5,789.99						9	18621.90	30	21681.00	650	1462.50												1	
		NWSE	32	101	38	40.00	36630.00	36263.70	64	23,443.20	4,409.02						6	12414.60	33	23849.10															1
		SWSE	32	101	38	40.00	74545.00	70929.60	47	35,036.15	6,589.34			3	11857.50	6	21831.00	13	26898.30	14	10117.80	100	225.00												2
160320325	MICHAEL MCCLAIN PO BOX 65 LAKE PARK IA 51347	NESE	32	101	38	20.00	32080.00	31460.45	73	23,418.40	4,404.36					2	7277.00	8	16552.80	9.5	6865.65	340	765.00											0.5	
		SESE	32	101	38	17.50	20570.00	20364.30	55	11,313.50	2,127.76						6	12414.60	11	7949.70															

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

										"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		\$20.00		\$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													
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	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	BUFFER ACRES	DAMAGE VALUE	NONBENEFITED ACRES											
160320350	JEROME MILLSAP 3319 170TH ST ESTHERVILLE IA 51334	NESE	32	101	38	20.00	34185.00	33631.35	70	23,929.50	4,500.48			1.5	5457.75	11	22760.10	5	3613.50	800	1800.00												1.5				
		SESE	32	101	38	19.50	21412.50	21199.50	58	12,419.25	2,335.72			6	12414.60	12	8672.40	50	112.50																		
160320400	JO'S FAMILY FARMS LLC 5005 SOUTH BUR OAK PLACE SIOUX FALLS SD 57108	SWNW	32	101	38	40.00	89770.00	84362.50	55	49,373.50	9,285.80	6	23715.00	4	14554.00	18	37243.80	11	7949.70	400	900.00																
		SENW	32	101	38	40.00	86552.50	81513.90	69	59,721.23	11,231.93	5	19762.50	6	21831.00	14	28967.40	15	10840.50	50	112.50																
		NESW	32	101	38	40.00	88542.50	83360.50	58	51,354.65	9,658.40	5	19762.50	7	25469.50	11	22760.10	17	12285.90	1370	3082.50																
		NWSW	32	101	38	30.69	49992.50	46114.75	61	30,495.43	5,735.35	5	19762.50	1	3638.50	2	4138.20	21.5	15538.05	1350	3037.50																
		SWSW	32	101	38	40.00	75377.50	70789.90	52	39,196.30	7,371.75	5	19762.50	4	14554.00	9	18621.90	20	14454.00	1510	3397.50																
		SESW	32	101	38	40.00	92855.00	88453.20	55	51,070.25	9,604.92	4	15810.00	6	21831.00	19	39312.90	9	6504.30	2220	4995.00																
160320500	JACOB A IHNEN 70426 320TH AVE ROUND LAKE MN 56167	NWSW	32	101	38	9.31	2640.00	2618.10	67	1,768.80	332.66							3	2168.10	200	450.00												6.31				
160330125	SCOTT R KRUGER LORI LANPHERE 922 DEER CREEK PKWY BELLE PLAINE MN 56011	NENE	33	101	38	6.83	5617.50	5418.70	84	4,718.70	887.46			1	3638.50			1	722.70	470	1057.50													4			
160330150	ANGELINE KRUGER REV LIV TRUST 1801 COLLEGEWAY APT #126 WORTHINGTON MN 56187	NENE	33	101	38	33.17	52097.50	51479.35	84	43,761.90	8,230.42			1	3638.50	15	31036.50	15.5	11201.85	2490	5602.50																
		SWNE	33	101	38	40.00	61032.50	58814.90	59	36,009.18	6,772.34	2	7905.00	2	7277.00	13	26898.30	23	16622.10	50	112.50																
		SENE	33	101	38	40.00	56525.00	54704.50	73	41,263.25	7,760.49	1	3952.50	4	14554.00	8	16552.80	26	18790.20	380	855.00																
160330200	MARIAN J TUINSTRAL FAMILY TRST 904 S MARKET ST LAKE PARK IA 51347	NWNE	33	101	38	40.00	70817.50	69810.80	70	49,572.25	9,323.18			2	7277.00	26	53796.60	11	7949.70	350	787.50																
160330300	CHARLES GARY LING REV LIV TRST MARLIS J LING REV LIVING TRUST 70879 320TH AVE ROUND LAKE MN 56167	NENW	33	101	38	40.00	59642.50	59099.40	75	44,731.88	8,412.84					19	39312.90	20	14454.00	2370	5332.50																
		NWNW	33	101	38	35.61	60177.50	56541.60	66	39,717.15	7,469.71	4	15810.00	3	10915.50	6	12414.60	20	14454.00	1310	2947.50																1
		SWNW	33	101	38	6.00	9820.00	9721.80	73	7,168.60	1,348.22					4	8276.40	2	1445.40																		
		SENW	33	101	38	35.50	60465.00	59592.65	72	43,534.80	8,187.70					2	7277.00	18	37243.80	15.5	11201.85	1720	3870.00														
160330400	BRADLEY & LINDA MOHNS 80621 532ND AVE JACKSON MN 56143	NWNW	33	101	38	4.39	6192.50	6140.25	79	4,892.08	920.07					2.5	5172.75			430	967.50													1.5			
		SWNW	33	101	38	34.00	44490.00	44045.10	75	33,367.50	6,275.51					15	31036.50	18	13008.60																		
		SENW	33	101	38	4.50	8045.00	7964.55	66	5,309.70	998.61					3.5	7241.85	1	722.70																		
160330500	JUNE STROHMAN 702 W MAIN ST FERTILE IA 50434	NESW	33	101	38	4.75	13932.50	13507.70	68	9,474.10	1,781.82			2	7277.00	2	4138.20			930	2092.50																
		NESE	33	101	38	40.00	53175.00	52645.50	67	35,627.25	6,700.51					18	37243.80	21	15176.70	100	225.00																
		NWSE	33	101	38	35.00	59187.50	58298.90	66	39,063.75	7,346.82			2	7277.00	20	41382.00	12	8672.40	430	967.50															1	

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

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	
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE				
160330600	JEAN A WATJE	NESW	33	101	38	5.00	3650.00	3613.50	69	2,518.50	473.66													5	3613.50								
		NESW	33	101	38	35.25	78982.50	74048.40	55	43,440.38	8,169.95	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	46,383.75	8,723.51	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	36,996.05	6,957.94	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	5,016.00	943.37					4	8276.40																
		SESW	33	101	38	40.00	52600.00	51920.80	62	32,612.00	6,133.42			1	3638.50	16	33105.60	21	15176.70														
		NWSE	33	101	38	5.00	5690.00	5633.10	53	3,015.70	567.17					1.5	3103.65	3.5	2529.45														
		SWSE	33	101	38	40.00	80780.00	77444.60	65	52,507.00	9,875.13	2	7905.00	8	29108.00	15	31036.50	13	9395.10														
		SESE	33	101	38	40.00	47902.50	47271.40	62	29,699.55	5,585.67			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	3,728.28	701.19							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	116.70												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	2,683.88	504.76					1	2069.10	1	722.70	150	337.50												
	35891 710TH ST ROUND LAKE MN 56167						20.00	20.00	85	17.00	3.20							-1	20.00														
160340125	DONALD IHNEN TRUST	NENE	34	101	38	40.00	51280.00	50799.60	90	46,152.00	8,679.93					16	33105.60	20	14454.00	1440	3240.00												1
	1819 23RD ST APT 216 SPIRIT LAKE IA 51360	NWNE	34	101	38	40.00	49250.00	48604.30	80	39,400.00	7,410.06			1	3638.50	13	26898.30	25	18067.50														
		SWNE	34	101	38	40.00	54172.50	53478.70	65	35,212.13	6,622.44			1	3638.50	16	33105.60	23	16622.10	50	112.50												
		SENE	34	101	38	29.17	31242.50	30960.00	85	26,556.13	4,994.48					9.5	19656.45	11.5	8311.05	1330	2992.50												6
							20.00	20.00	85	17.00	3.20							-1	20.00														
160340150	BRUCE & BRIAN IHNEN	SENE	34	101	38	5.01	3550.00	3514.50	85	3,017.50	567.51					1	2069.10	2	1445.40														
	70689 350TH AVE ROUND LAKE MN 56167						40.00	40.00	85	34.00	6.39							-2	40.00														
160340200	KRUMMEN FARMS LP	NESE	34	101	38	40.00	53805.00	53269.20	77	41,429.85	7,791.82					19	39312.90	19	13731.30	100	225.00												
	PO BOX 404 LAKE PARK IA 51347	NWSE	34	101	38	40.00	75465.00	70862.80	57	43,015.05	8,089.95	5	19762.50	4	14554.00	9	18621.90	22	15899.40	900	2025.00												
		SESE	34	101	38	40.00	56050.00	55187.60	66	36,993.00	6,957.37			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	53,971.50	10,150.56					9	35572.50	8	29108.00	3	6207.30	20	14454.00	2120	4770.00								
Split to .0325		SESW	34	101	38	37.00	37160.00	36788.40	62	23,039.20	4,333.04					8	16552.80	28	20235.60														
	1819 23RD ST APT 216 SPIRIT LAKE IA 51360	SWSE	34	101	38	38.00	64932.50	62383.00	60	38,959.50	7,327.22	2	7905.00	4	14554.00	13	26898.30	16	11563.20	650	1462.50												

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

										"A-"		"A"		"B-"		"B"		"C-"		"C"		"D-"		"D"		"TILE"											
										\$4,650.00		\$4,650.00		\$3,830.00		\$2,090.00		\$2,090.00		\$20.00		\$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													
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	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	2.25	BUFFER ACRES	DAMAGE VALUE	NONBENEFITED ACRES										
160340350	BRIAN & BRUCE IHNEN	S2S2	34	101	38	5.00	60.00	60.00	64	38.40	7.22																						1				
	35891	710TH ST																																			
	ROUND LAKE	MN				56167																															
160340400	JUNE STROHMAN	NWSW	34	101	38	35.00	66342.50	64812.30	70	46,439.75	8,734.05			6	21831.00	13	26898.30	15	10840.50	2330	5242.50																
	702	W MAIN ST				40.00	64725.00	63008.10	67	43,365.75	8,155.91	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	3,535.03	664.84							1	2069.10	3	2168.10	250	562.50											1			
	70456	340TH AVE																																			
	ROUND LAKE	MN				56167																															
160340500	MARIAN TUINSTRAM FAM TRST ETAL	NENW	34	101	38	40.00	70090.00	67627.50	57	39,951.30	7,513.75	2	7905.00	3	10915.50	18	37243.80	16	11563.20																		
	904	SOUTH MARKET STREET				40.00	54785.00	53128.80	77	42,184.45	7,933.74	1	3952.50	3	10915.50	10	20691.00	24	17344.80	100	225.00																
	LAKE PARK	IA				51347	63565.00	62339.50	74	47,038.10	8,846.58			4	14554.00	15	31036.50	20	14454.00	1020	2295.00																
						40.00	92635.00	86570.80	59	54,654.65	10,279.04	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	147.26							2	4138.20	5	3613.50														1		
	35891	710TH ST				3.00	2190.00	2168.10	30	657.00	123.56								3	2168.10																	
	ROUND LAKE	MN				56167																															
160350150	BRIAN & BRUCE IHNEN	NENW	35	101	38	40.00	40935.00	40527.90	50	20,467.50	3,849.38							9	18621.90	30	21681.00	100	225.00														
	35891	710TH ST				40.00	74620.00	73107.80	38	28,355.60	5,332.91			5	18192.50	22	45520.20	13	9395.10																		
	ROUND LAKE	MN				56167																															
160350175	CLIFFORD NEBELSICK REV LIV TST	NWNE	35	101	38	34.00	46295.00	45030.10	24	11,110.80	2,089.64	1	3952.50	1	3638.50	11	22760.10	20	14454.00	100	225.00																
	2206	EAST GRANTVIEW DR				16.00	21200.00	20988.00	30	6,360.00	1,196.14							7	14483.70	9	6504.30																
	CORALVILLE	IA				52241																															
160350200	BRUCE & BRIAN IHNEN	NWNW	35	101	38	40.00	77222.50	75991.80	87	67,183.58	12,635.39			3	10915.50	30	62073.00	4	2890.80	50	112.50																
Split to .0225	70689	350TH AVE				25.81	75845.00	74176.80	76	57,642.20	10,840.92			6	21831.00	21	43451.10	11	7949.70	420	945.00																
	ROUND LAKE	MN				40.00	24420.00	24175.80	30	7,326.00	1,377.82			4	8276.40	22	15899.40																				
						40.00	85560.00	80733.80	64	54,758.40	10,298.56	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	5,409.38	1,017.36							2	4138.20	4	2890.80	50	112.50														
	PO BOX 404																																				
	LAKE PARK	IA				51347																															

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

"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	NONBENEFITED ACRES	
NOBLES COUNTY																									
08-0073-000	TORDSEN REV TRUST/ KENNETH I & JOYCE E TORDSEN REV TRUST	SWSE	13	101	39	40.00	9390.00	9296.10	45	4,225.50	794.70					1	2069.10	10	7227.00						
	P O BOX 71	SESE	13	101	39	40.00	21200.00	20988.00	47	9,964.00	1,873.96					7	14483.70	9	6504.30						
	ROUND LAKE MN 56167-0000																								
08-0140-000	TORDSEN/KIETH R	NENE	24	101	39	40.00	64240.00	63138.00	55	35,332.00	6,644.98			3	10915.50	20	41382.00	15	10840.50						
	P O BOX 71	NWNE	24	101	39	40.00			52	-	-														
	ROUND LAKE MN 56167-0000	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	16,992.00	3,195.73					11	22760.10	17	12285.90						
	P O BOX 31	SWSW	24	101	39	4.46	5640.00	5583.60	38	2,143.20	403.08					2	4138.20	2	1445.40						
	WORTHINGTON MN 56187-0000	SESW	24	101	39	38.00	60760.00	59999.20	48	29,164.80	5,485.10			1	3638.50	22	45520.20	15	10840.50						
08-0141-500	WILSON/ RANDALL & MARY LIVING TRUST	NWSE	24	101	39	37.50	37440.00	36912.40	56	20,966.40	3,943.21			1	3638.50	7	14483.70	26	18790.20						
	33133 WASS AVE	SWSE	24	101	39	40.00	79160.00	74347.40	49	38,788.40	7,295.04	5	19762.50	5	18192.50	12	24829.20	16	11563.20						
	ROUND LAKE MN 56167																								
08-0142-000	FIRST PRESBYTERIAN CHURCH OF R	NENW	25	101	39	11.00	15210.00	14904.70	42	6,388.20	1,201.45			1	3638.50	3	6207.30	7	5058.90						
	PO BOX 49																								
	ROUND LAKE MN 56167-0000																								
08-0143-000	JAMES P LIVINGSTON	NENE	25	101	39	31.00	32430.00	31952.50	56	18,160.80	3,415.55			1	3638.50	6	12414.60	22	15899.40						
	1764 DONAVON DRIVE	NWNE	25	101	39	35.00	71190.00	70171.70	49	34,883.10	6,560.56			2	7277.00	29	60003.90	4	2890.80						
	WORTHINGTON MN 56187-0000	SWNE	25	101	39	3.11	4910.00	4860.90	47	2,307.70	434.02					2	4138.20	1	722.70						
		SENE	25	101	39	12.38	10120.00	10018.80	50	5,060.00	951.65					1	2069.10	11	7949.70						
08-0143-500	JEFFREY ALLEN LIVINGSTON	NENE	25	101	39	6.61	2190.00	2168.10	57	1,248.30	234.77							3	2168.10					3	
	39807 320TH STREET																								
	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	25.39					-3	75.00	-3	60.00						
	6772 140TH STREET																								
	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	135.41					-8	200.00	-26	520.00						
	PO BOX 49	SWNE	36	101	39	32.00	735.00	735.00	100	735.00	138.23					-19	475.00	-13	260.00						
	ROUND LAKE MN 56167-0000	SENE	36	101	39	25.00	500.00	500.00	100	500.00	94.04					-4	100.00	-20	400.00					1	

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

"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	"A"		"B"		"C"		"D"		"TILE"		BUFFER ACRES	DAMAGE VALUE	NONBNEFITED ACRES			
												BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE						
08-0220-000	ALAN D & JUDITH J BRUEGGEMAN 1153 WHITE AVENUE HARRIS IA 51345-7550	NESE	36	101	39	25.94	500.00	500.00	100	500.00	94.04						-4	100.00	-20	400.00				2			
		NWSE	36	101	39	40.00	890.00	890.00	100	890.00	167.38							-18	450.00	-22	440.00						
		SWSE	36	101	39	35.00	765.00	765.00	100	765.00	143.88								-21	525.00	-12	240.00				2	
08-0221-000	SHARON RUETER TRUSTEE 714 WEST LAKE AVENUE WORTHINGTON MN 56187-0000	NESW	36	101	39	39.00	830.00	830.00	100	830.00	156.10							-10	250.00	-29	580.00						
		NWSW	36	101	39	6.00	125.00	125.00	100	125.00	23.51								-1	25.00	-5	100.00					
08-0222-000	ANNAS LLC 5005 BUR OAK PLACE SIOUX FALLS SD 57108-0000	SWSW	36	101	39	10.00	215.00	215.00	100	215.00	40.44								-3	75.00	-7	140.00					
		SESW	36	101	39	25.00	545.00	545.00	100	545.00	102.50									-9	225.00	-16	320.00				
08-0222-500	LYLA AKKERMAN 1117 WALNUT AVENUE HARRIS IA 51345-0000	S2SW	36	101	39	28.00	585.00	585.00	100	585.00	110.02									-5	125.00	-23	460.00				
28-0313-000	TORDSEN/KIETH R P O BOX 71 ROUND LAKE MN 56167-0000 ROUND LAKE CITY PO BOX 72 ROUND LAKE MN 56167	NESE	24	101	39	39.00	96610.00	89823.10	63	60,864.30	11,446.91	8	31620.00	4	14554.00	19	39312.90	6	4336.20								
		SESE	24	101	39	34.00	77340.00	71894.60	63	48,724.20	9,163.69	6	23715.00	5	18192.50	11	22760.10	10	7227.00								
		Sanitary Sewer Outlet					300000.00	300000.00	70	210,000.00	39,495.25																
		Storm Runoff					215000.00	215000.00	65	139,750.00	26,283.15																

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	BENEFIT %	BENEFIT VALUE	BENEFIT VALUE	BENEFIT VALUE
per foot	28.40			11.40		2.80		0.60
					100	4060.00		
					20	2088.80	80	1790.40
per foot	28.40			11.40		2.80		0.60
					20	2962.40	80	2539.20
		10	5950.80	60	8769.60	30	939.60	

ROAD AUTHORITY	LOCATION	(FEET)	POTENTIAL BENEFITS	GROSS BENEFITS	EFFICIENCY RATE	NET BENEFITS	MAINTENANCE COST
Minnesota Department of Transportation	MN TH 264						
	2151 Bassett Drive		4060.00		100	4,060.00	763.57
	Mankato, MN 56001-6888		3879.20		100	3,879.20	729.57
JACKSON COUNTY HIGHWAY DEPT.	CSAH #4						
	108 COUNTY RD 51		5501.60		100	5,501.60	1,034.70
	JACKSON, MN 56143		15660.00		100	15,660.00	2,945.22

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

"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	NONBENEFITED ACRES
---------------	------	-------------	-----	-----	-----	----------	--------------------	----------------	-----------------	--------------	------------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	-----------	---------------	--------------	--------------	--------------------

CSAH #5
 EAST OF 27 101 39 4000
 EAST OF 34 101 39 5280
 SOUTH OF SE 32 101 39 600
 SOUTH OF SE 33 101 39 2640
 SOUTH OF SE 34 101 39 2640

TOWNSHIP ROADS

ROUND LAKE TOWNSHIP

710TH STREET

74564 330TH AVE
 ROUND LAKE MN 56167

NORTH OF SE 31 101 39 5280
 NORTH OF SE 32 101 39 5280
 NORTH OF SE 33 101 39 5280
 NORTH OF SE 34 101 39 5280
 NORTH OF SE 35 101 39 4870

720TH STREET

NORTH OF 27 101 39 4210
 NORTH OF 28 101 39 5280
 NORTH OF 29 101 39 5280
 NORTH OF 30 101 39 5250

ZEH AVE

WEST OF 30 101 39 2640

320TH AVE.

EAST OF 18 101 39 220
 EAST OF 31 101 39 5280

330TH AVE.

EAST OF 20 101 39 3760
 EAST OF 29 101 39 5280
 EAST OF 32 101 39 5280

340TH AVE.

EAST OF 21 101 39 1980
 EAST OF 28 101 39 5280
 EAST OF 33 101 39 5280

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

ROAD AUTHORITY

LOCATION

(FEET)

NOBLES COUNTY HIGHWAY DEPT.

CSAH #4
 IN SECTION 13 101 40 520

WORTHINGTON, MN 56187-0000

CSAH #21
 IN SECTION 24 101 40 2070

BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	BENEFIT ACRES	BENEFIT VALUE	TILE FEET	BENEFIT VALUE	BUFFER ACRES	DAMAGE VALUE	NONBENEFITED ACRES
		5	2280.00	40	4480.00	55	1320.00					
				60	8870.40	40	1267.20					
				40	672.00	60	216.00					
				50	3696.00	50	792.00					
				50	3696.00	50	792.00					
per foot	14.20		5.70		1.40		0.30					
		5	1504.80	25	1848.00	70	1108.80					
5	3748.80	10	3009.60	55	4065.60	30	475.20					
10	7497.60	5	1504.80	20	1478.40	65	1029.60					
				15	1108.80	85	1346.40					
				10	681.80	90	1314.90					
		10	2399.70	40	2357.60	50	631.50					
30	22492.80	20	6019.20	20	1478.40	30	475.20					
30	22492.80	10	3009.60	20	1478.40	40	633.60					
				25	1837.50	75	1181.25					
						100	792.00					
						100	66.00					
10	7497.60	15	4514.40	10	739.20	65	1029.60					
5	2669.60	5	1071.60	10	526.40	80	902.40					
15	11246.40	10	3009.60	10	739.20	65	1029.60					
5	3748.80	5	1504.80	25	1848.00	65	1029.60					
		5	564.30	65	1801.80	30	178.20					
		5	1504.80	25	1848.00	70	1108.80					
				30	2217.60	70	1108.80					
"A"		"B"		"C"		"D"		ADDITIONAL				
SOILS		SOILS		SOILS		SOILS		BENEFITS				
BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT %	BENEFIT VALUE	BENEFIT VALUE	BENEFIT VALUE				

per foot	28.40		11.40		2.80		0.60					
				100	1456.00							
						100	1242.00					

BOARD ADOPTED
August 19, 2019
 Amended 8/7/2020

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

EXHIBIT "A"

SEPARABLE MAINTENANCE COST 1,827,551.00

"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	2.25	BUFFER ACRES	DAMAGE VALUE	NONBENEFITED ACRES	
		COUNTY ROAD 51																								
		IN SECTION	24	101	40	4840	5033.60		100	5,033.60	946.68				20	2710.40		80	2323.20							
		NORTH OF	25	101	40	1320	792.00		100	792.00	148.95							100	792.00							
	INDIAN LAKE TOWNSHIP	TOWNSHIP ROADS										per foot	14.20		5.70		1.40									
		ZEH AVE																								
		EAST OF	25	101	40	1050	315.00		100	315.00	59.24							100	315.00							
	NOBLES COUNTY DITCH NO. 1	OUTLET BENEFIT						100,000.00		100,000.00	18,807.26															
		ROAD BENEFITS					218,528.75	218,528.75		218,528.75	41,099.28															
		LAND BENEFITS					11,953,268.10	12,329,197.30		9,398,733.05	1,767,644.46	487		515		2761.5		3879		137390			24.25	121133.00		
		TOTAL BENEFITS					12,171,796.85	12,547,726.05		9,717,261.80	1,827,551.00									7642.5						