



**JACOBSON-WESTERGARD & ASSOCIATES, INC.**  
Consulting Engineers & Land Surveyors

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105 South 6th Street  
Estherville IA 51334  
Phone (712) 362-2647

## ***COMMISSIONERS' REPORT***

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# **DRAINAGE DISTRICT NO. 111**

## **WINNEBAGO COUNTY, IOWA**

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### **TRUSTEES: Winnebago County Board of Supervisors**

Terry Durby  
Bill Jensvold  
Susan Smith

Karla Weiss, Auditor  
Kris Oswald, Drainage Administrator

**Commissioners:** Tim Missal  
Harlan Nyhus  
Collin J. Klingbeil, PE


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**JW PROJECT E25159**

**COMMISSIONERS' OATH  
FOR CLASSIFICATION OF  
WINNEBAGO COUNTY  
DRAINAGE DISTRICT NO. 111**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 111 is located. We are not living within, nor interested in any lands included in said district, nor related to any party whose land is affected thereby.

We agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and assess the costs and expenses of constructing the said repair according to law and our best judgment, skill and ability.

Signed 

Tim Missal

Date 2/4/26

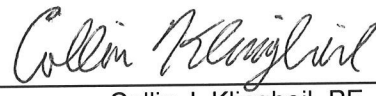
Signed 

Harlan Nyhus

Date 2/4/26

In accordance with Section 468.38 of the Code of Iowa, I am a Licensed Civil Engineer in the State of Iowa (License #24741).

I agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and assess the costs and expenses of constructing the said improvement according to law and my best judgment, skill and ability.

Signed 

Collin J. Klingbeil, PE

Date Feb. 4, 2026

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED  
IN  
DRAINAGE DISTRICT NO. 111  
WINNEBAGO COUNTY, IOWA**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the tile system of Winnebago County Drainage District No. 111, we, as commissioners, subscribed to oath to perform said duty and proceeded to examine the drainage system and the lands the system was designed to serve.

**History.** A petition was filed to form Drainage District No. 111 (DD111) in 1948 including lands located in Eden Township in Winnebago County, Iowa. An engineer's report was filed on October 10, 1956 by Ralph H. Wallace of Mason City, Iowa which included an open ditch and a tile system. The tile system was a combination of new tile as well as adoption of reaches of private tile into the drainage district. The open ditch terminates at the Iowa-Minnesota state line in the NE NW  $\frac{1}{4}$  of Section 9 of Eden Township (T-100-N, R-25-W). DD111 paid \$2,900 as an outlet fee to Faribault County Ditch No. 78 (CD78) and also contributed towards the construction of the CD78 open ditch. See enclosed Drainage Plat Map showing the locations of drainage district facilities. We note that all tile shown are approximate in location, drawn to the best of our ability with the information available to us (drainage district records, historical aerial imagery, topography, etc.) without physically locating/digging up the tile.

**Schedules.** The following seven (7) schedules were developed for levying the costs of future repairs and improvements:

1. Main Open Ditch
2. Lateral 1 & 1A Tile
3. Lateral 2 Tile
4. Lateral 3 Tile
5. Lateral 4 & 4B Tile
6. Lateral 4A & 4A1 Tile
7. Lateral 5 Tile

**Classification.** Classification is required to be equitably based on benefit received from the district facility. As such, each tract of land has been inspected and classified on a graduated scale of one hundred (100) as per Iowa Code Section 468.39, where the parcel with highest benefit is marked 100 and the remaining parcels are marked as a percentage in proportion to the highest benefiting parcel.

Benefits of a drainage district facility may include, but are not limited to, providing an outlet for the drainage of said lands, bringing an outlet closer, relieving the lands from overflow, and protecting and relieving the lands from damage by erosion.

In order to quantify benefits we considered several factors. The combination of all the benefit factors for a particular tract determines its overall benefit. A general description of the factors considered is included below.

- **Land Area:** the more land area in a particular tract that utilizes a district facility, the more benefit the tract receives from said facility.

- **Soil Type:** looks at the need for drainage based on the soil type of the land and its corresponding characteristics in relation to drainage. The soils that would benefit the most from drainage in an agricultural setting are generally those that are frequently flooded/ponded, are poorly drained, and would be prime farmland if drained. Conversely, soils that are naturally well drained have less of a need for supplemental drainage and thus have a lower benefit from a drainage district facility.
- **Distance from the Facility:** looks at how far the parcel is away from the district facility. The distance is determined based on topography and how water would flow, not as a straight line distance. Lands closest to the district facility have the advantage of ease of access, whereas lands further from the facility must utilize a much more substantial system (private or district) to utilize the facility.
- **Use of the Facility:** looks at how much of a district facility is used in draining the land. In other words, for a district tile/ditch one (1) mile in length, lands whose water flows through the entire length of tile/ditch should pay more than lands near the downstream end of the tile whose water only flows through a fraction of the length of the system.
- **Generation of Runoff:** looks at how much surface runoff is generated on the land from a rainstorm. The more runoff generated, the higher the benefit. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.

We hereby submit our report, in tabulated form setting forth:

1. Parcel Number
2. The names of the owners as shown by the transfer books of the auditor's office
3. Legal description including Section – Township – Range
4. Benefited Acres
5. Benefit Units, calculated benefit units based on our classification. Can be considered a conceptual assessment dollar amount assuming the sum of all assessments in the schedule is equal to the levy. The proportionality will not change with any amount levied against the assessment schedule.
6. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
7. Percent of Total Benefit



It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,

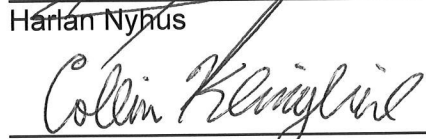
BOARD OF COMMISSIONERS



Tim Missal



Harlan Nyhus



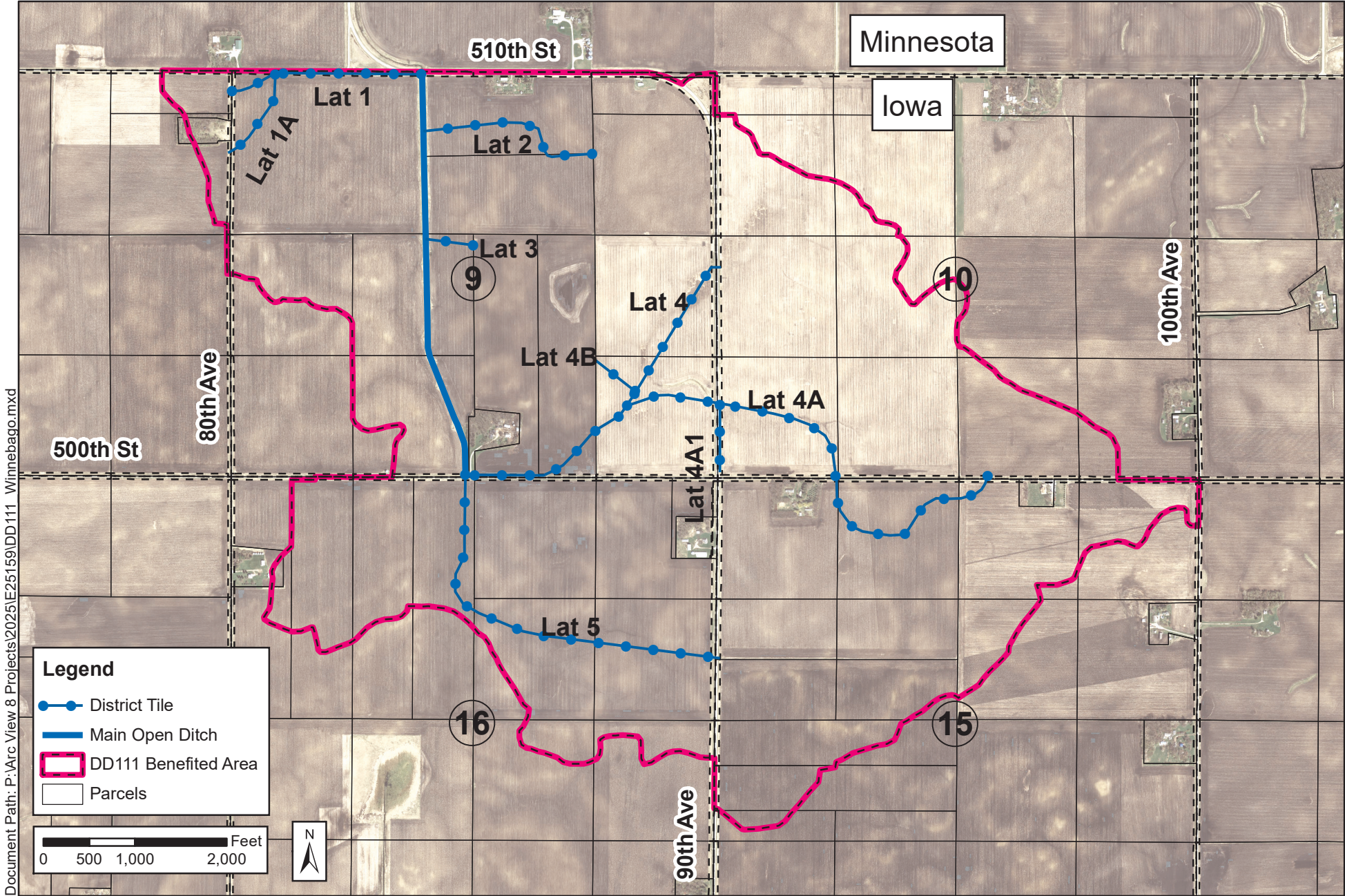
Collin J. Klingbeil, PE

Date: Feb. 4, 2026



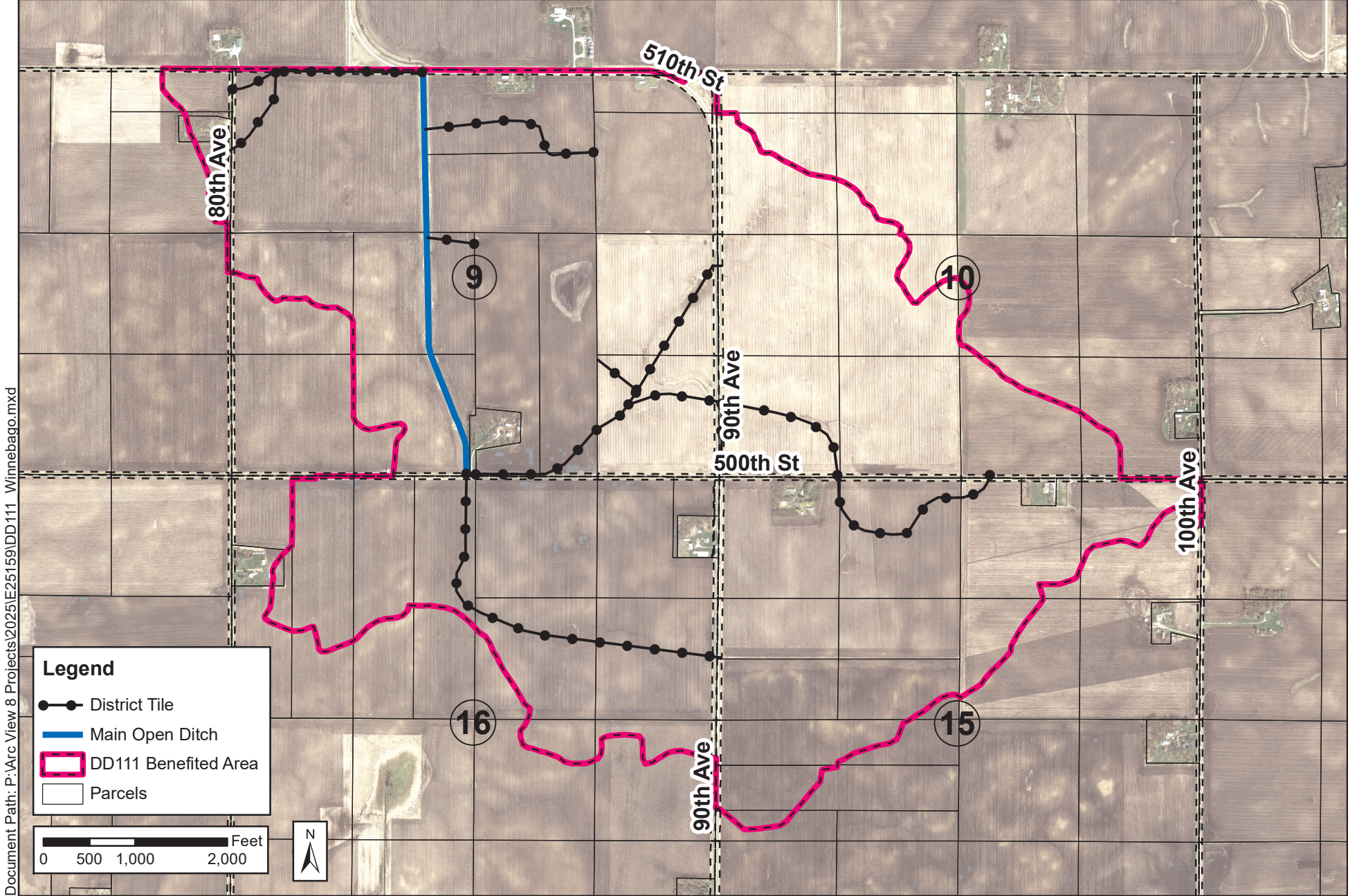
Drainage District No. 111  
Drainage Plat Map

Winnebago County, Iowa





Drainage District No. 111  
Main Open Ditch  
Benefited Lands Map  
Winnebago County, Iowa





DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0209400008	AALGAARD PERRY B & ANN E FAMILY TRUST	09 100 25	PARCEL "F" BEING PART OF W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	37.56	460.30	92.10%	4.60%
0215100002	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SW NW	19.10	154.74	30.96%	1.55%
0215100005	ANDERSON SCOTT & ARIN	15 100 25	NE NW	39.00	330.22	66.07%	3.30%
0215100006	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SE NW	20.00	131.40	26.29%	1.31%
0215100010	ANDERSON SCOTT & ARIN	15 100 25	NW NW	37.21	338.05	67.64%	3.38%
0216100008	ASKELAND DALE & KRISTEN TRUST	16 100 25	E 1/2 W 1/2 NW 1/4	26.90	332.57	66.54%	3.33%
0210300001	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	NW SW	38.17	327.86	65.60%	3.28%
0210300002	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	NE SW	31.60	218.66	43.75%	2.19%
0210300003	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SW SW	37.19	343.95	68.82%	3.44%
0210300004	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SE SW	39.00	329.18	65.86%	3.29%
0210100003	ASMUS HARLAN	10 100 25	SW NW	25.60	242.28	48.48%	2.42%
0210100004	ASMUS HARLAN	10 100 25	SE NW	5.20	32.75	6.55%	0.33%
0209400004	ASMUS HARLAN & AMY	09 100 25	NE SE	38.17	416.12	83.26%	4.16%
0209400005	ASMUS HARLAN & AMY	09 100 25	SE SE	37.19	425.35	85.10%	4.25%
0209300001	BERKELAND JEFFREY P & MARY J TRUST	09 100 25	NW SW	21.00	110.55	22.12%	1.11%
0209300002	BERKELAND JEFFREY P & MARY J TRUST	09 100 25	NE SW	38.00	283.57	56.74%	2.84%
0209300004	BERKELAND JEFFREY P & MARY J TRUST	09 100 25	SE SW EX A TR 66' X 660'	30.80	301.85	60.39%	3.02%
0208200004	BERKELAND JOSHUA	08 100 25	A TR COM SE COR NE FR	2.60	3.31	0.66%	0.03%
0209100008	BERKELAND JOSHUA	09 100 25	TRACT "C" LOC IN THAT PART OF THE NW 1/4 DESC BY PLAT DOC 2018-1881	80.83	259.72	51.96%	2.60%
0215200002	DANKERT SHERI	15 100 25	NW NE EX CHURCH 2.5 A	34.30	233.27	46.67%	2.33%
0215200003	DANKERT SHERI	15 100 25	SW NE	12.90	73.51	14.71%	0.74%
0215200004	DANKERT SHERI	15 100 25	NE NE	16.20	98.55	19.72%	0.99%
0209400007	ENNEN RONNY J & DEBRA A	09 100 25	PARCEL "E" BEING PART OF THE W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	37.56	357.12	71.45%	3.57%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0210400001	GMG FARMS LTD	10 100 25	NW SE	1.30	6.11	1.22%	0.06%
0210400003	GMG FARMS LTD	10 100 25	SW SE	30.10	184.78	36.97%	1.85%
0210400006	GMG FARMS LTD	10 100 25	SE SE EX TR 280' SQUARE	5.20	29.48	5.90%	0.29%
0209200002	HOVE GARY D TRUST	09 100 25	NE NE FR AND A TR LOC IN NE 1/4 DESC AS TRACT D BY PLAT OF SURVEY DOC 2018-1881	9.62	29.84	5.97%	0.30%
0209200004	HOVE GARY D TRUST	09 100 25	SE NE FR	37.89	234.83	46.98%	2.35%
0216400001	HOVE GARY D TRUST	16 100 25	NW SE	7.30	57.20	11.44%	0.57%
0216400002	HOVE GARY D TRUST	16 100 25	NE SE	9.20	93.38	18.68%	0.93%
0209100012	JELLE DIANNE L	09 100 25	A TR LOC IN PART OF NW 1/4 & PART OF NE 1/4 DESC AS TRACT "B" BY PLAT 2018-1881	36.00	130.23	26.06%	1.30%
0209100011	JELLE LARRY L	09 100 25	A TR LOC IN PART OF NW 1/4 & PART OF NE 1/4 DESC AS TRACT "A" BY PLAT 2018-1881	35.34	123.68	24.75%	1.24%
0216100010	JOHNSON CHAD	16 100 25	E 1/2 E 1/2 NW 1/4	21.90	350.51	70.13%	3.51%
0216100009	JOHNSON SCOTT	16 100 25	W 1/2 E 1/2 NW 1/4	23.40	269.67	53.96%	2.70%
0216100006	KHU KAW	16 100 25	TR IN NW NW CONT 5.50 A DESC IN DOC #001624	0.80	5.02	1.00%	0.05%
0209400006	MATHIS MICHAEL	09 100 25	A 5.44 AC TR IN PART OF SE NW & SW SE PLAT IN DOC #031106	5.39	60.22	12.05%	0.60%
0216200006	RYGH DAVID	16 100 25	A 448.76' X 459.8' IN NE NE DESC IN DOC #030830	4.08	30.46	6.09%	0.30%
0216200004	RYGH RONALD L	16 100 25	SE NE	38.18	338.73	67.77%	3.39%
0216200005	RYGH RONALD L	16 100 25	NE NE EX A 448.76' X 459.8' TR DESC IN DOC #030830 & EX A 4.37 AC TR	28.75	258.68	51.76%	2.59%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

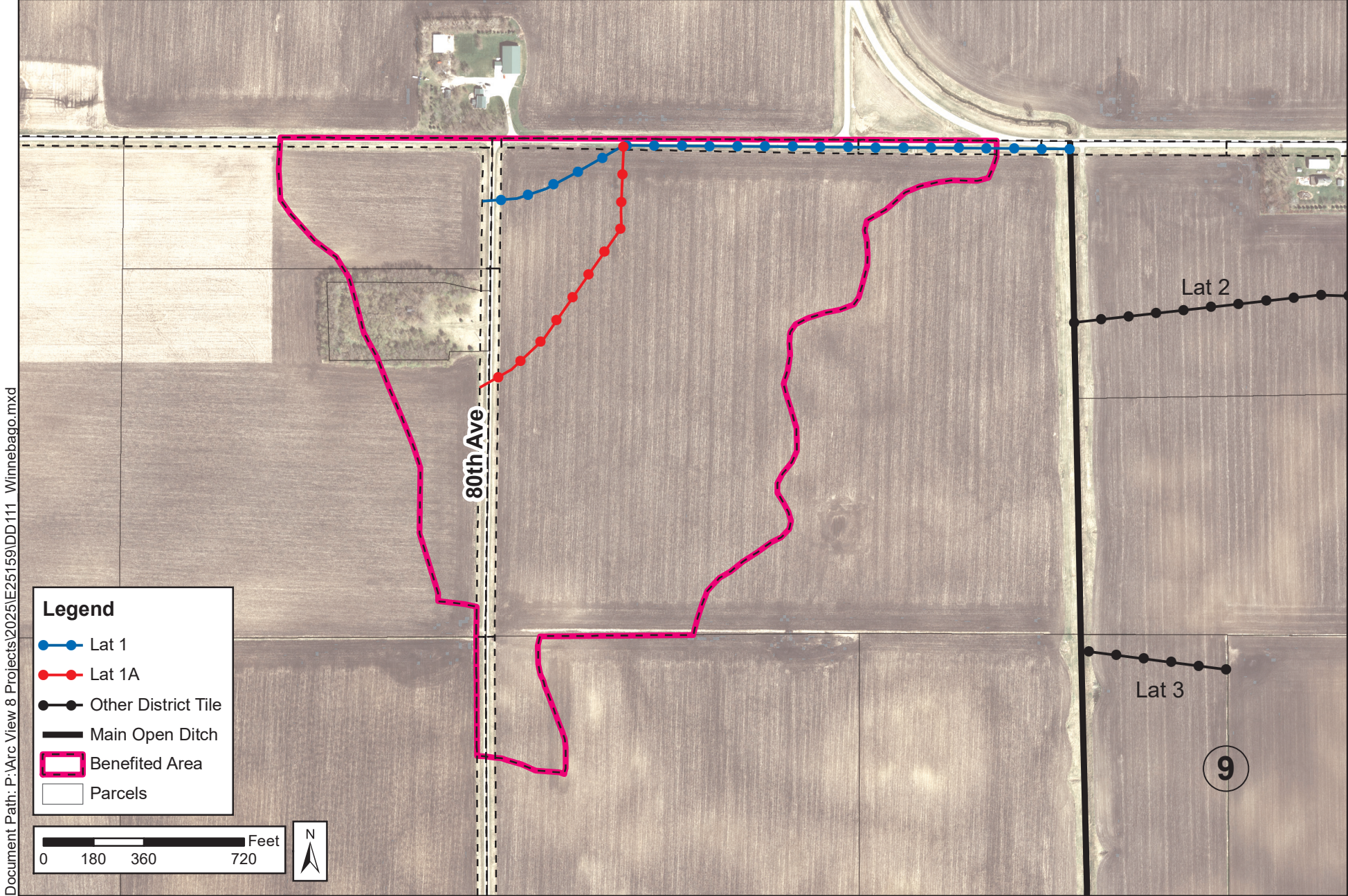
DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0216200007	RYGH RONALD L	16 100 25	A 4.37 AC TR IN NE NE DESC IN DOC 030830	4.37	40.45	8.09%	0.40%
0216200001	RYGH THOMAS O	16 100 25	NW NE	39.00	499.80	100.00%	5.00%
0216200003	RYGH THOMAS O	16 100 25	SW NE	32.10	366.85	73.40%	3.67%
0215200001	TRINITY LUTHERAN CEMETARY ASSN	15 100 25	TR IN NW NE 379.5 E & W BY 297' N & S	2.30	10.59	2.12%	0.11%
0216100007	WHITE STACEY	16 100 25	W 1/2 W 1/2 NW 1/4 EX 5.50 AC MORE OR LESS DESC AS COMM NW COR OR NW 1/4 TO POB TH S 447.38' TH E 567' TH N 397.38' TH W 569.20' TO POB	3.30	31.98	6.40%	0.32%
0208200003	WINNKO BISON LLC	08 100 25	NE FR NE FR	6.60	12.87	2.58%	0.13%
0208200005	WINNKO BISON LLC	08 100 25	SE NE FR EX A TR COM SE COR	5.30	10.27	2.05%	0.10%
0215100004	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 SW NW	19.40	155.93	31.20%	1.56%
0215100007	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 SE NW	17.90	113.09	22.63%	1.13%
0215300001	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	N1/2 N1/2 N1/2 SW AND N1/2 S1/2 N1/2 SW	19.60	145.29	29.07%	1.45%
0215300002	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 S1/2 N1/2 N1/2 SW AND N1/2 S1/2 N1/2 SW	11.50	98.72	19.75%	0.99%
0215300003	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	NW SW EX TRACTS	2.60	22.11	4.42%	0.22%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			42.89	484.35		4.84%
			TOTAL	1207.39	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.



Drainage District No. 111  
Lateral 1 & 1A Tile  
Benefited Lands Map  
Winnebago County, Iowa



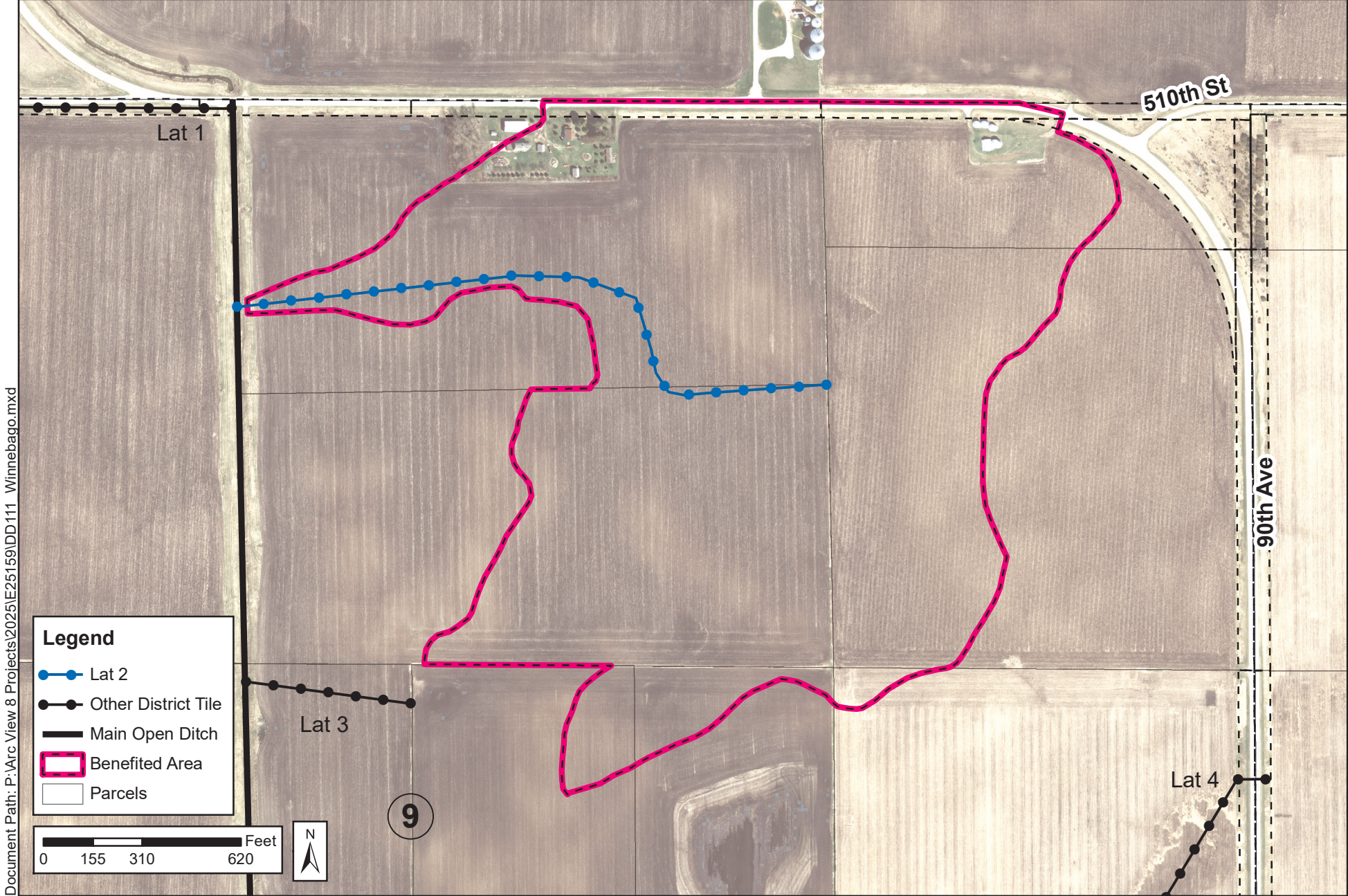


DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0209300001	BERKELAND JEFFREY P & MARY J TRUST	09 100 25	NW SW	2.20	240.62	3.67%	2.41%
0208200004	BERKELAND JOSHUA	08 100 25	A TR COM SE COR NE FR	2.60	266.04	4.06%	2.66%
0209100008	BERKELAND JOSHUA	09 100 25	TRACT "C" LOC IN THAT PART OF THE NW 1/4 DESC BY PLAT DOC 2018-1881	44.70	6,550.89	100.00%	65.51%
0208200003	WINNKO BISON LLC	08 100 25	NE FR NE FR	6.60	966.61	14.76%	9.67%
0208200005	WINNKO BISON LLC	08 100 25	SE NE FR EX A TR COM SE COR	5.30	942.61	14.39%	9.43%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			5.70	1,033.23		10.33%
			TOTAL	67.10	10,000.00		100.00%



Drainage District No. 111  
Lateral 2 Tile  
Benefited Lands Map  
Winnebago County, Iowa





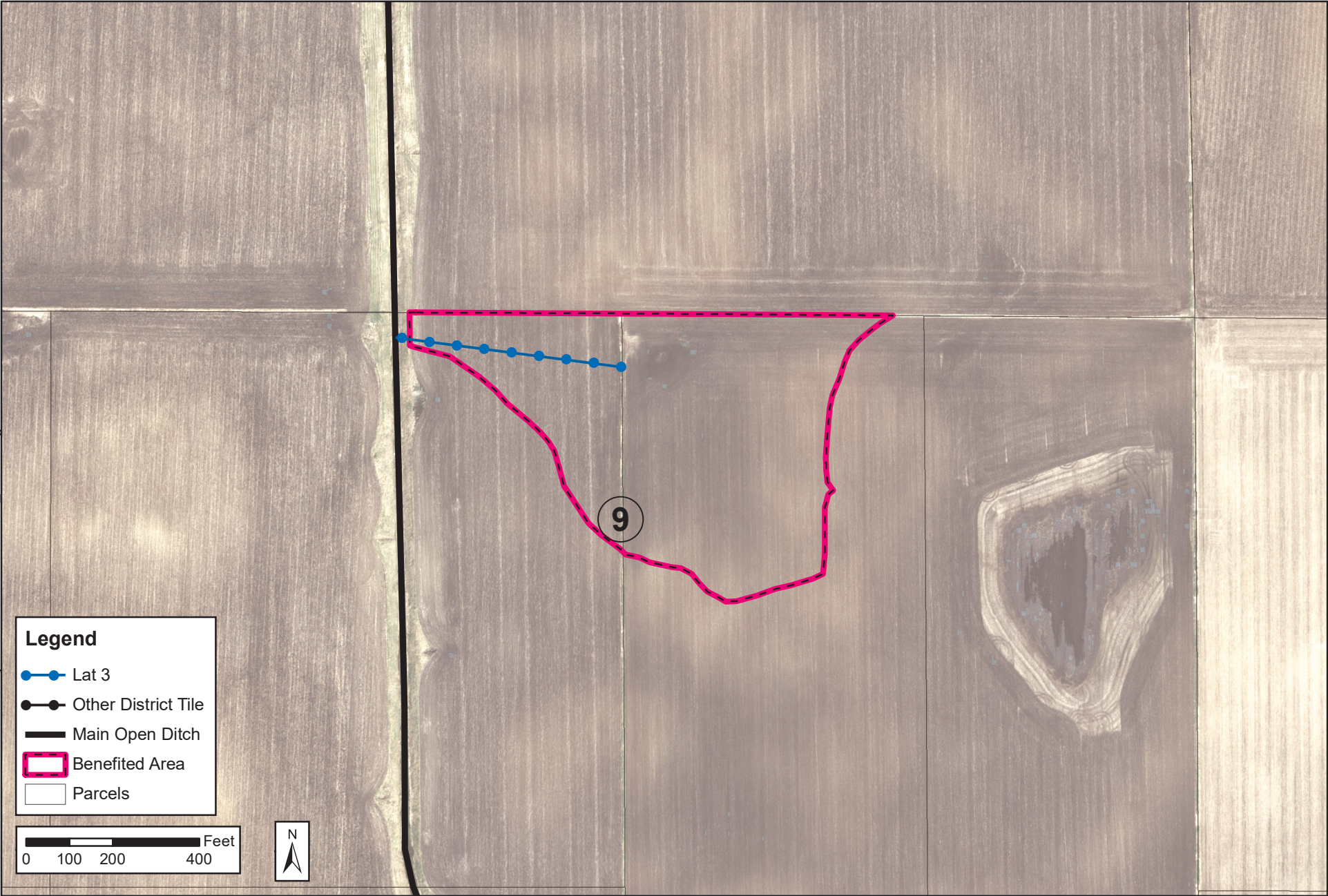
DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0209400008	AALGAARD PERRY B & ANN E FAMILY TRUST	09 100 25	PARCEL "F" BEING PART OF W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	2.20	259.92	8.77%	2.60%
0209400004	ASMUS HARLAN & AMY	09 100 25	NE SE	0.60	58.92	1.99%	0.59%
0209400007	ENNEN RONNY J & DEBRA A	09 100 25	PARCEL "E" BEING PART OF THE W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	1.60	150.63	5.08%	1.51%
0209200002	HOVE GARY D TRUST	09 100 25	NE NE FR AND A TR LOC IN NE 1/4 DESC AS TRACT D BY PLAT OF SURVEY DOC 2018-1881	8.00	1,075.77	36.31%	10.76%
0209200004	HOVE GARY D TRUST	09 100 25	SE NE FR	16.70	2,963.11	100.00%	29.63%
0209100012	JELLE DIANNE L	09 100 25	A TR LOC IN PART OF NW 1/4 & PART OF NE 1/4 DESC AS TRACT "B" BY PLAT 2018-1881	21.00	2,895.96	97.73%	28.96%
0209100011	JELLE LARRY L	09 100 25	A TR LOC IN PART OF NW 1/4 & PART OF NE 1/4 DESC AS TRACT "A" BY PLAT 2018-1881	22.10	2,501.05	84.41%	25.01%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			1.88	94.64		0.95%
			TOTAL	74.08	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 111  
Lateral 3 Tile  
Benefited Lands Map  
Winnebago County, Iowa

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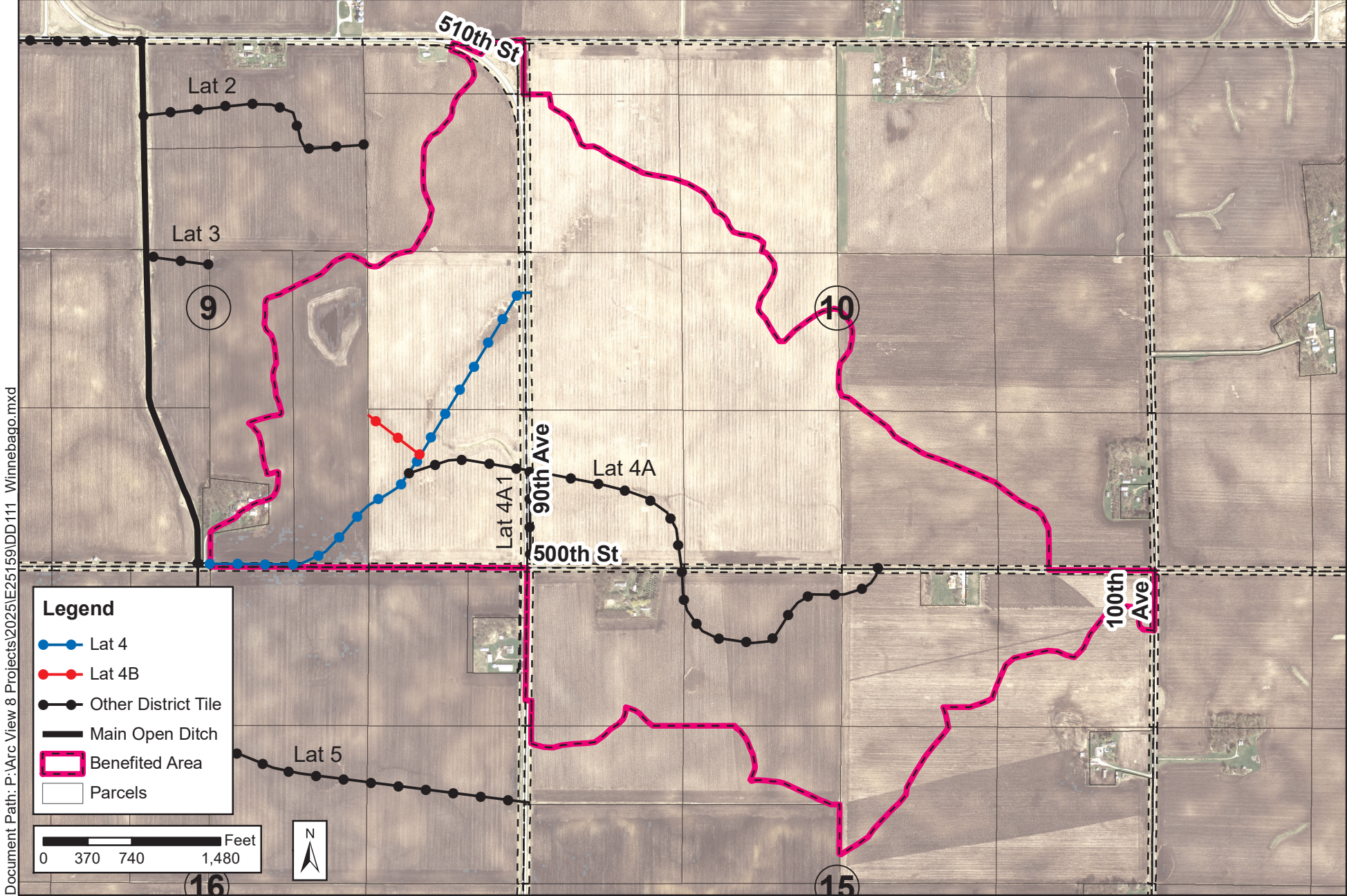


DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0209300002	BERKELAND JEFFREY P & MARY J TRUST	09 100 25	NE SW	3.00	2,579.48	34.76%	25.79%
0209400007	ENNEN RONNY J & DEBRA A	09 100 25	PARCEL "E" BEING PART OF THE W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	6.90	7,420.52	100.00%	74.21%
			TOTAL	9.90	10,000.00		100.00%



Drainage District No. 111  
Lateral 4 & 4B Tile  
Benefited Lands Map  
Winnebago County, Iowa





DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

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0209400008	AALGAARD PERRY B & ANN E FAMILY TRUST	09 100 25	PARCEL "F" BEING PART OF W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	35.40	762.61	72.38%	7.63%
0215100002	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SW NW	2.20	29.26	2.78%	0.29%
0215100005	ANDERSON SCOTT & ARIN	15 100 25	NE NW	39.00	548.87	52.09%	5.49%
0215100006	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SE NW	9.40	95.96	9.11%	0.96%
0215100010	ANDERSON SCOTT & ARIN	15 100 25	NW NW	36.80	567.84	53.89%	5.68%
0210300001	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	NW SW	38.17	1,028.40	97.60%	10.28%
0210300002	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	NE SW	31.60	694.89	65.95%	6.95%
0210300003	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SW SW	37.19	604.90	57.41%	6.05%
0210300004	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SE SW	39.00	660.79	62.71%	6.61%
0210100003	ASMUS HARLAN	10 100 25	SW NW	25.60	758.52	71.99%	7.59%
0210100004	ASMUS HARLAN	10 100 25	SE NW	5.20	103.87	9.86%	1.04%
0209400004	ASMUS HARLAN & AMY	09 100 25	NE SE	38.00	1,053.66	100.00%	10.54%
0209400005	ASMUS HARLAN & AMY	09 100 25	SE SE	37.19	716.33	67.98%	7.16%
0215200002	DANKERT SHERI	15 100 25	NW NE EX CHURCH 2.5 A	34.30	375.29	35.62%	3.75%
0215200003	DANKERT SHERI	15 100 25	SW NE	12.90	118.49	11.25%	1.18%
0215200004	DANKERT SHERI	15 100 25	NE NE	16.20	153.93	14.61%	1.54%
0209400007	ENNEN RONNY J & DEBRA A	09 100 25	PARCEL "E" BEING PART OF THE W1/2 OF SE1/4 DESC BY PLAT DOC # 2021-2133 CONT 37.56 AC	13.60	196.97	18.69%	1.97%
0210400001	GMG FARMS LTD	10 100 25	NW SE	1.30	20.01	1.90%	0.20%
0210400003	GMG FARMS LTD	10 100 25	SW SE	30.10	321.27	30.49%	3.21%
0210400006	GMG FARMS LTD	10 100 25	SE SE EX TR 280' SQUARE	5.20	45.79	4.35%	0.46%
0209200002	HOVE GARY D TRUST	09 100 25	NE NE FR AND A TR LOC IN NE 1/4 DESC AS TRACT D BY PLAT OF SURVEY DOC 2018-1881	1.30	26.57	2.52%	0.27%
0209200004	HOVE GARY D TRUST	09 100 25	SE NE FR	21.70	495.25	47.00%	4.95%

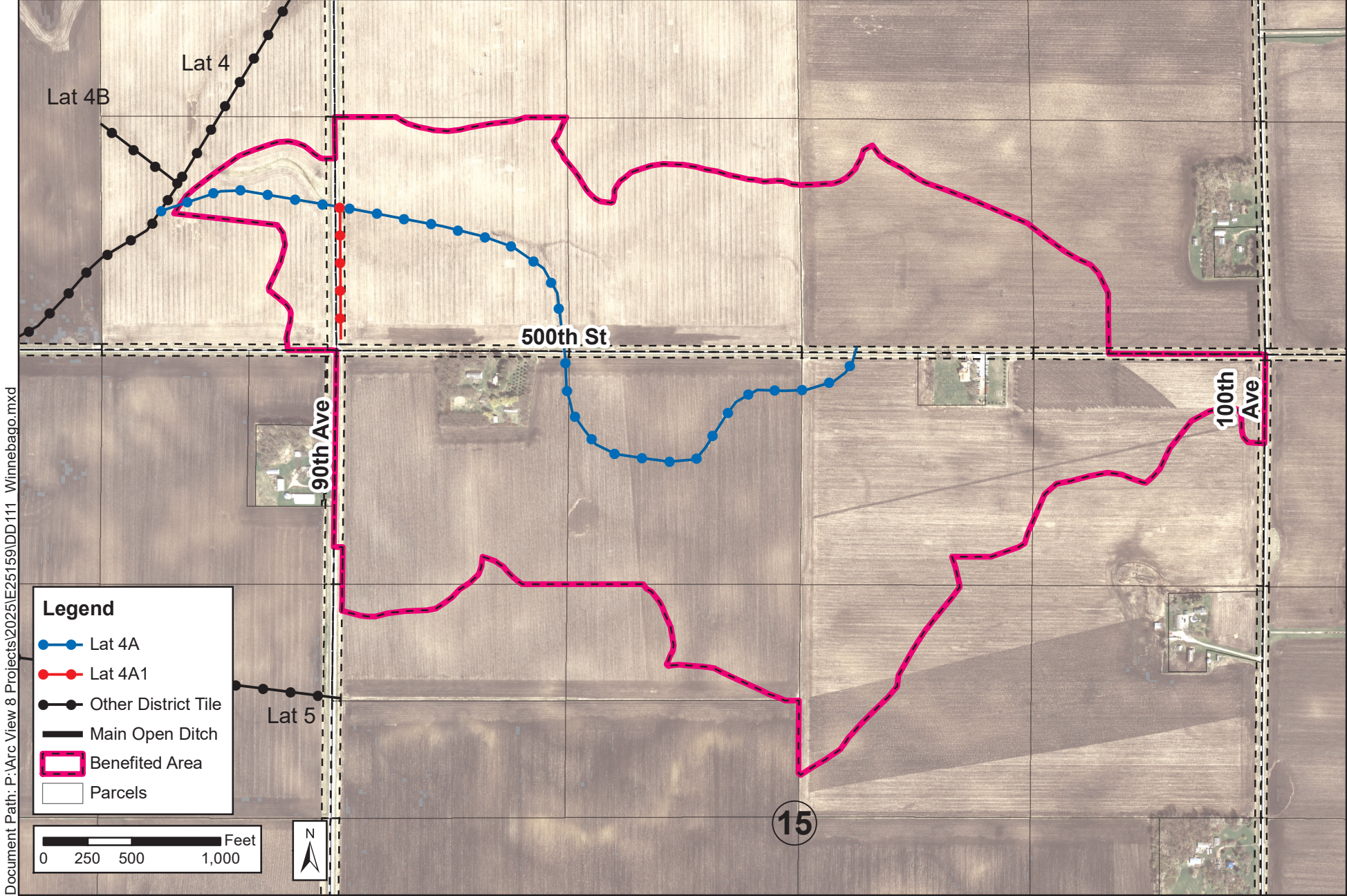
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PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0209400006	MATHIS MICHAEL	09 100 25	A 5.44 AC TR IN PART OF SE NW & SW SE PLAT IN DOC #031106	1.30	8.59	0.82%	0.09%
0215200001	TRINITY LUTHERAN CEMETARY ASSN	15 100 25	TR IN NW NE 379.5 E & W BY 297' N & S	2.30	17.04	1.62%	0.17%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			23.35	594.90		5.95%
			TOTAL	538.30	10,000.00		100.00%



Drainage District No. 111  
Lateral 4A & 4A1 Tile  
Benefited Lands Map  
Winnebago County, Iowa





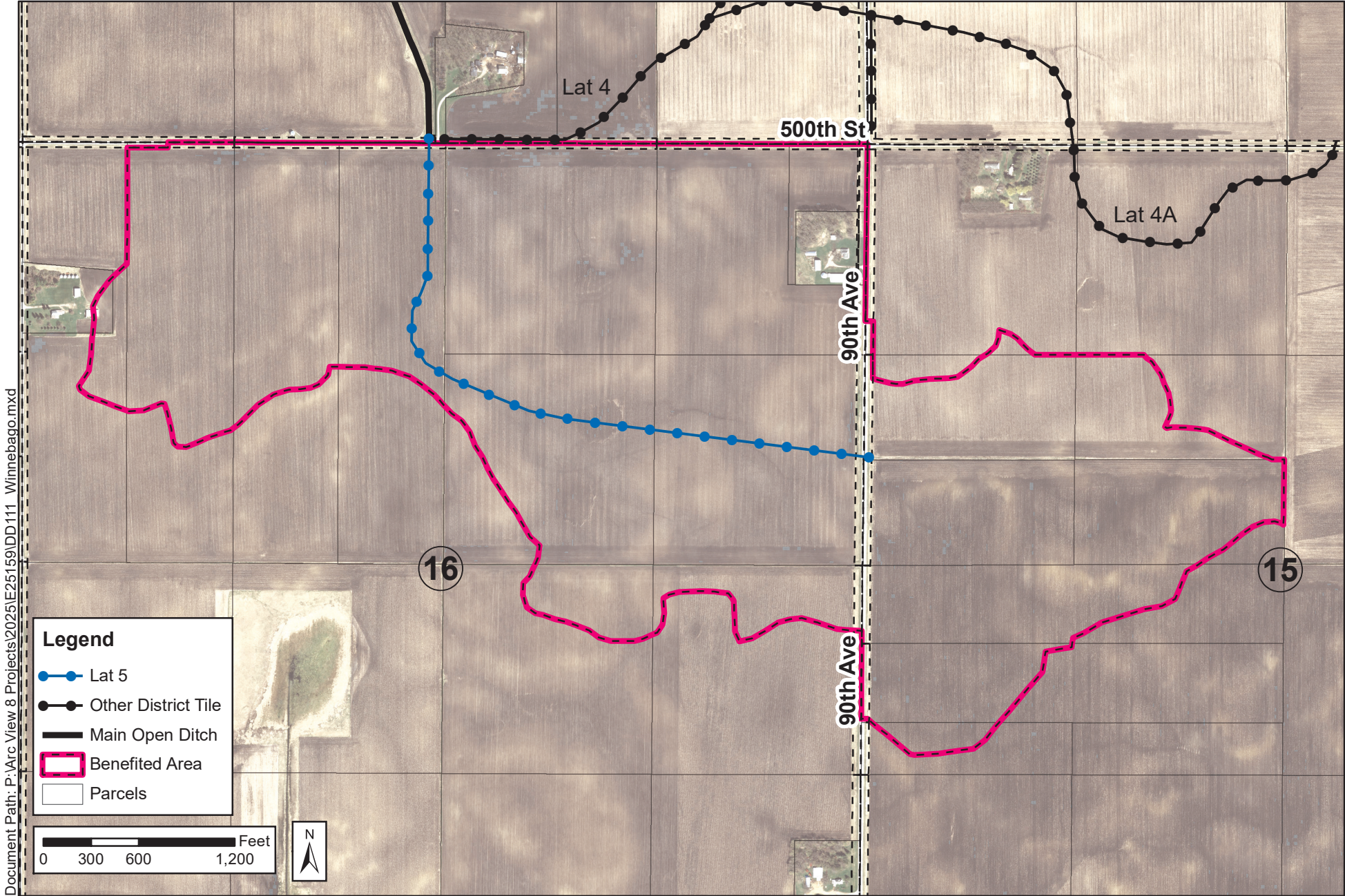
DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0215100002	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SW NW	2.20	44.12	2.33%	0.44%
0215100005	ANDERSON SCOTT & ARIN	15 100 25	NE NW	39.00	1,757.54	93.01%	17.58%
0215100006	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SE NW	9.40	258.02	13.65%	2.58%
0215100010	ANDERSON SCOTT & ARIN	15 100 25	NW NW	36.80	1,085.95	57.47%	10.86%
0210300003	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SW SW	36.30	927.77	49.10%	9.28%
0210300004	ASMUS FAMILY LIMITED PARTNERSHIP	10 100 25	SE SW	28.80	832.03	44.03%	8.32%
0209400005	ASMUS HARLAN & AMY	09 100 25	SE SE	10.50	150.81	7.98%	1.51%
0215200002	DANKERT SHERI	15 100 25	NW NE EX CHURCH 2.5 A	34.30	1,889.64	100.00%	18.90%
0215200003	DANKERT SHERI	15 100 25	SW NE	12.90	339.93	17.99%	3.40%
0215200004	DANKERT SHERI	15 100 25	NE NE	16.20	857.01	45.35%	8.57%
0210400003	GMG FARMS LTD	10 100 25	SW SE	27.30	939.75	49.73%	9.40%
0210400006	GMG FARMS LTD	10 100 25	SE SE EX TR 280' SQUARE	5.20	262.13	13.87%	2.62%
0215200001	TRINITY LUTHERAN CEMETARY ASSN	15 100 25	TR IN NW NE 379.5 E & W BY 297' N & S	2.30	90.80	4.81%	0.91%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			11.77	564.50		5.65%
			TOTAL	272.97	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.



Drainage District No. 111  
Lateral 5 Tile  
Benefited Lands Map  
Winnebago County, Iowa





DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0215100002	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SW NW	17.00	821.98	51.98%	8.22%
0215100006	ANDERSON SCOTT & ARIN	15 100 25	N1/2 SE NW	10.50	404.56	25.58%	4.05%
0215100010	ANDERSON SCOTT & ARIN	15 100 25	NW NW	0.60	21.39	1.35%	0.21%
0216100008	ASKELAND DALE & KRISTEN TRUST	16 100 25	E 1/2 W 1/2 NW 1/4	26.90	282.76	17.88%	2.83%
0216400001	HOVE GARY D TRUST	16 100 25	NW SE	7.30	177.46	11.22%	1.77%
0216400002	HOVE GARY D TRUST	16 100 25	NE SE	9.20	407.91	25.79%	4.08%
0216100010	JOHNSON CHAD	16 100 25	E 1/2 E 1/2 NW 1/4	21.90	491.10	31.05%	4.91%
0216100009	JOHNSON SCOTT	16 100 25	W 1/2 E 1/2 NW 1/4	23.40	298.54	18.88%	2.99%
0216100006	KHU KAW	16 100 25	TR IN NW NW CONT 5.50 A DESC IN DOC #001624	0.80	4.02	0.25%	0.04%
0216200006	RYGH DAVID	16 100 25	A 448.76' X 459.8' IN NE NE DESC IN DOC #030830	4.08	15.28	0.97%	0.15%
0216200004	RYGH RONALD L	16 100 25	SE NE	38.18	1,581.39	100.00%	15.81%
0216200005	RYGH RONALD L	16 100 25	NE NE EX A 448.76' X 459.8' TR DESC IN DOC #030830 & EX A 4.37 AC TR	28.75	407.42	25.76%	4.07%
0216200007	RYGH RONALD L	16 100 25	A 4.37 AC TR IN NE NE DESC IN DOC 030830	4.37	21.05	1.33%	0.21%
0216200001	RYGH THOMAS O	16 100 25	NW NE	39.00	410.90	25.98%	4.11%
0216200003	RYGH THOMAS O	16 100 25	SW NE	32.10	1,121.90	70.94%	11.22%
0216100007	WHITE STACEY	16 100 25	W 1/2 W 1/2 NW 1/4 EX 5.50 AC MORE OR LESS DESC AS COMM NW COR OR NW 1/4 TO POB TH S 447.38' TH E 567' TH N 397.38' TH W 569.20' TO POB	3.30	23.91	1.51%	0.24%
0215100004	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 SW NW	19.40	918.54	58.08%	9.19%
0215100007	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 SE NW	17.90	623.70	39.44%	6.24%
0215300001	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	N1/2 N1/2 N1/2 SW AND N1/2 S1/2 N1/2 SW	19.60	834.63	52.78%	8.35%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 111  
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0215300002	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	S1/2 S1/2 N1/2 N1/2 SW AND N1/2 S1/2 N1/2 SW	11.50	569.84	36.03%	5.70%
0215300003	YEGGE DAVID P TRUST & DONA R TRUST	15 100 25	NW SW EX TRACTS	2.60	123.17	7.79%	1.23%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			9.86	438.55		4.39%
			TOTAL	348.24	10,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.