



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

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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 61 WINNEBAGO COUNTY, IOWA

TRUSTEES:

Jeff Chose
Allan Van Hove
Scott Anderson

Karla Weiss, Auditor
Kris Oswald, Drainage Administrator

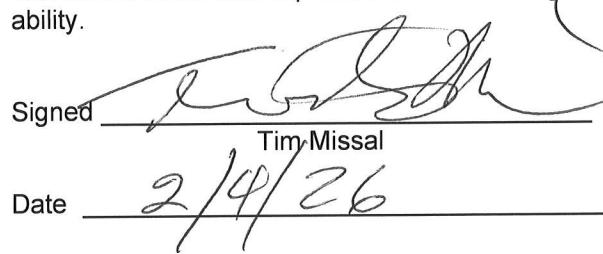
Commissioners: Tim Missal
Harlan Nyhus
Collin J. Klingbeil, PE

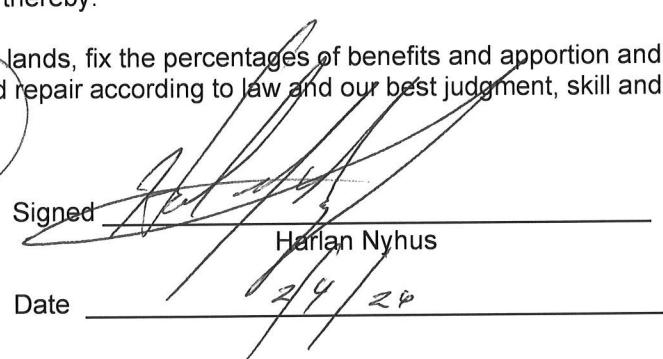
JW PROJECT E24015

**COMMISSIONERS' OATH
FOR CLASSIFICATION OF
WINNEBAGO COUNTY
DRAINAGE DISTRICT NO. 61**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 61 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. 61
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. 61, 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. 61 (DD61) in 1915 including lands located in Eden and Logan Townships in Winnebago County, Iowa. An engineer's report was filed on September 1, 1915 which included a tile system that was to terminate at the Iowa-Minnesota state line in the NW ¼ of Section 12 of Eden Township (T-100-N, R-25-W). The drainage authority in Minnesota asked for payment of \$6,500 for this outlet. We note that the original plat map available at the Winnebago County Courthouse shows this originally proposed tile system. In October of 1915 it was requested that the engineer re-survey the lands and locate another outlet. The engineer (O.N. Gjellefald) amended his report and design to outlet the tile system in the NE ¼ of Section 11 of Eden Township, approximately 4,200 feet west of the originally proposed outlet. The re-routed portion of the Main Tile was designated as "Extension A". Originally proposed Lateral 1 and 1A were removed from the project, and Lateral 9 and 10 were added to the project. See enclosed Drainage Plat Map showing the locations of the tile installed. 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.

Main Open Ditch. The tile system of DD61 outlets into a short (~600 foot) open ditch on the south side of 510th Street prior to crossing under the road north into Minnesota and into Faribault County Ditch #34. In 2025 DD61 acquired 0.51 acres of permanent right-of-way for the open ditch south of 510th Street at no cost. The ditch serves as the outlet for the DD61 tile system, and the acquisition of right-of-way allows the district to complete maintenance on the ditch in the future as needed to ensure proper function. The ditch will be named the "Main Open Ditch" of DD61.

Schedules. The following thirteen (13) schedules were developed for levying the costs of future repairs and improvements:

1. Main Open Ditch
2. Lower Main Tile (referred to as Extension A Tile above)
3. Upper Main Tile
4. Lateral 2 and 2B Tile
5. Lateral 2A and 2A1 Tile
6. Lateral 3 Tile
7. Lateral 4 Tile
8. Lateral 5 Tile
9. Lateral 6 Tile
10. Lateral 7 Tile
11. Lateral 8 Tile
12. Lateral 9 Tile
13. Lateral 10 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.
- **Adjustment Factor:** lands identified with only one of tile and surface water flowing into the district facility were given a reduction to account for the lower amount of water flowing into the district facility. This includes a 30% reduction for lands tiled into the district where surface water drains out of the district.

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

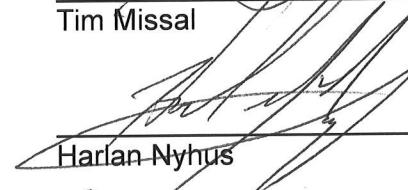
It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,

BOARD OF COMMISSIONERS



Tim Missal



Harlan Nyhus



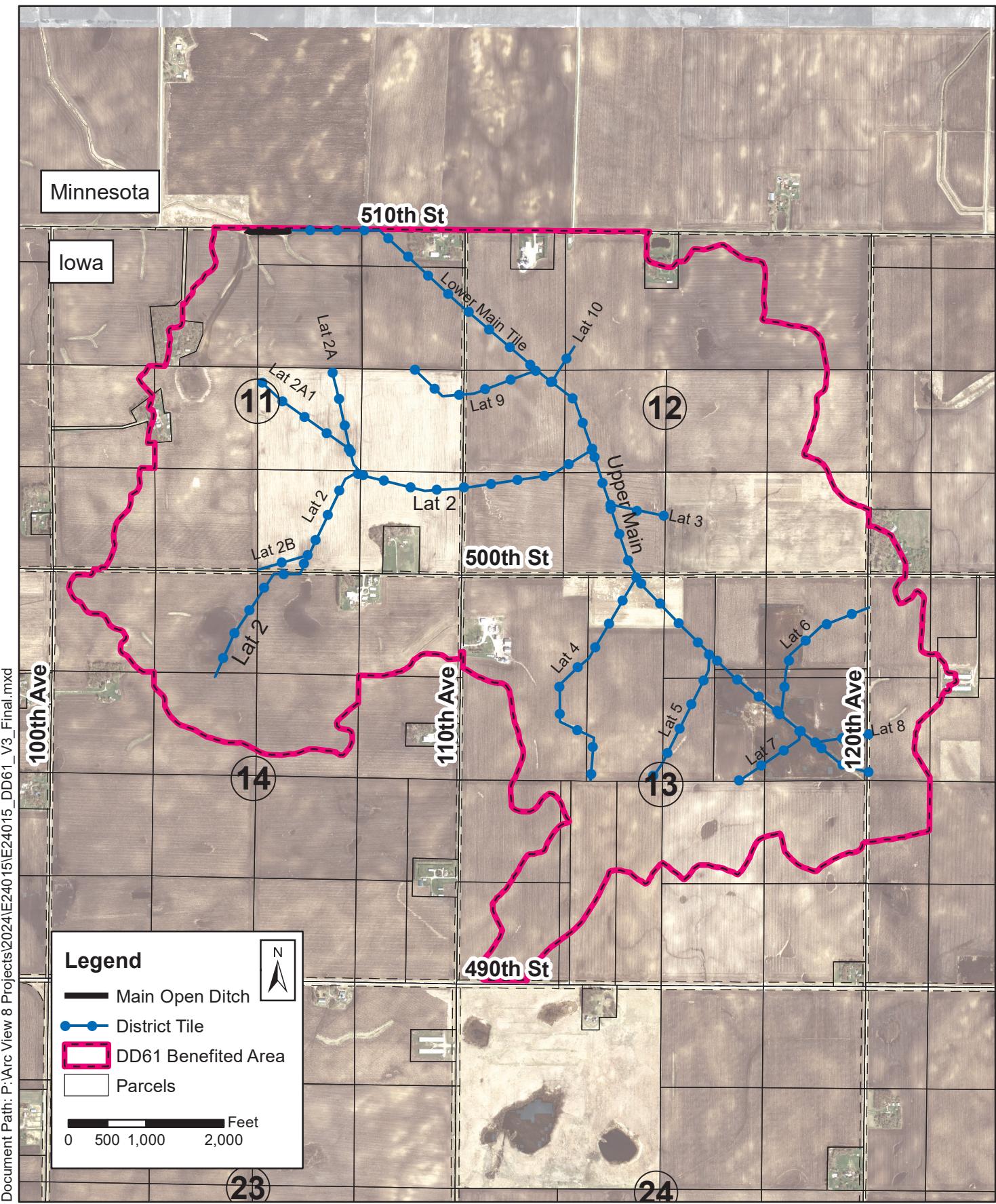
Collin J. Klingbeil

Collin J. Klingbeil, PE

Date: Feb. 4, 2026

Drainage District No. 61 Drainage Plat Map

Winnebago County, Iowa

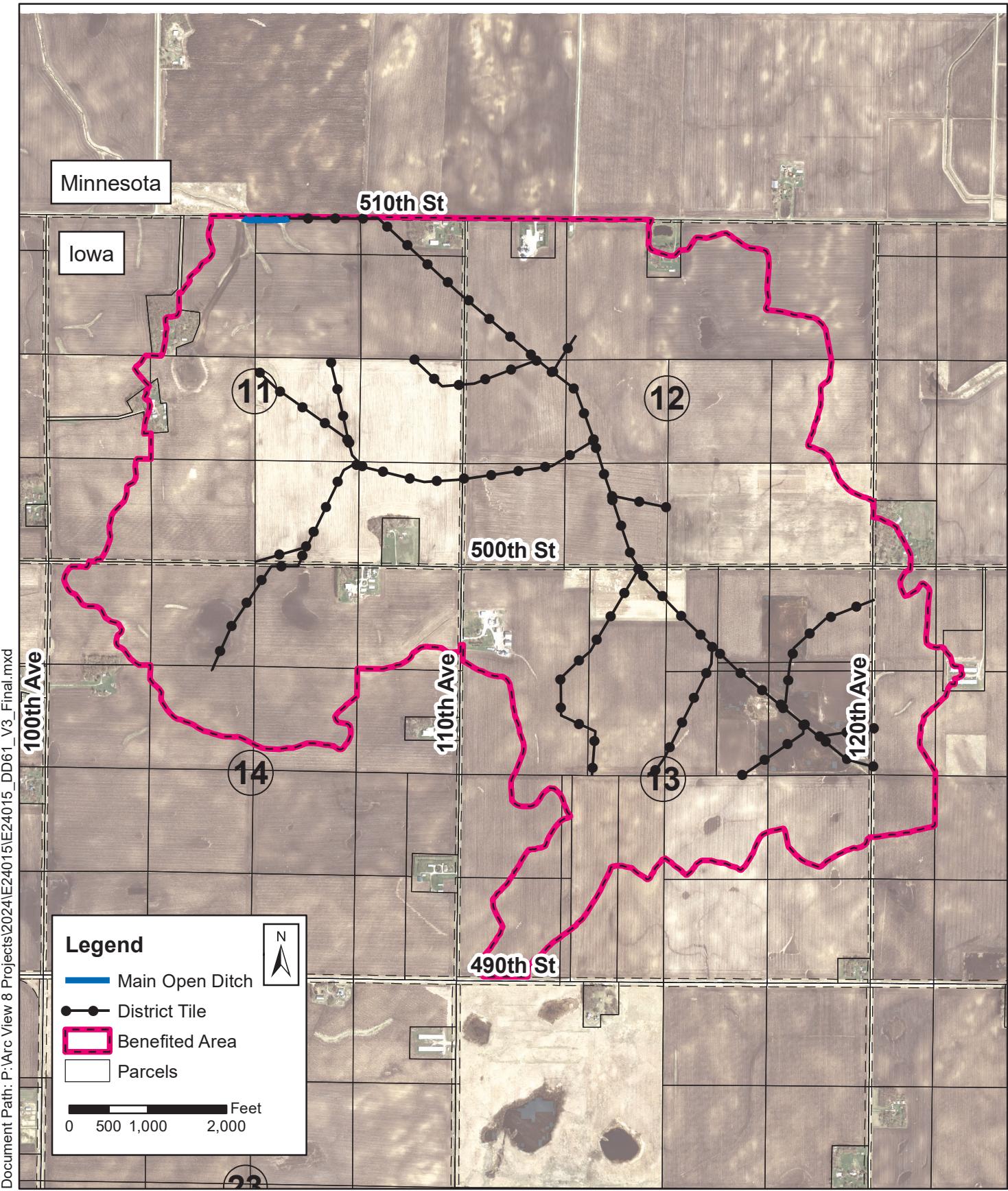


Drainage District No. 61

Main Open Ditch

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.	(ACRES)			
0211300006	ADAIR HOLDINGS LLC	TR IN SWFR 11 100 25 DESC BY PLAT BK 5 PG 69 AND PARCELS A & B DESC BY PLAT DOC 00-2116	3.20	3.98	0.61%	0.04%
0212100004	ANDERSON PATSY J	A TR IN NWFR NE & NEFR NW & SW NE & SE NW 12 100 25	3.20	10.35	1.57%	0.10%
0212200001	ANDERSON PATSY J	150 A MORE OR LESS NE FR & E1/2 NW FR 12 100 25 EX BLDG SITE	99.50	611.32	92.96%	6.11%
0212300001	ANDERSON PATSY J	NW SW 12 100 25	39.00	513.99	78.16%	5.14%
0212300002	ANDERSON PATSY J	NE SW 12 100 25	40.00	423.76	64.44%	4.24%
0211100007	ANDERSON SCOT & ARIN	THAT PART OF THE NW 1/4 11 100 25 LYING EAST OF A TR DESC BY PLAT # 2024-0761	30.40	94.09	14.31%	0.94%
0211200001	ANDERSON SCOT & ARIN	NW NE 11 100 25	12.78	115.06	17.50%	1.15%
0211200003	ANDERSON SCOT & ARIN	SW NE 11 100 25	40.00	267.78	40.72%	2.68%
0212100001	ANDERSON SCOTT D & ARIN L	W1/2 NW 12 100 25 EX A TR 500' X 555' DESC IN PLAT 050696	45.44	657.59	100.00%	6.58%
0212100002	ANDERSON SCOTT D & ARIN L	A TR IN WFR OF NW 12 100 25 500' X 555'	5.95	62.19	9.46%	0.62%
0212300003	ANDERSON SCOTT D & ARIN L	SW SW 12 100 25	38.00	457.55	69.58%	4.58%
0212300004	ANDERSON SCOTT D & ARIN L	SE SW 12 100 25	39.00	486.46	73.98%	4.86%
0213300005	ARNEVIK DANIEL A & LONNIE	W 1/2 OF E 72 ACRES OF SW 13 100 25	21.10	75.44	11.47%	0.75%
0213300006	ARNEVIK DANIEL A & LONNIE	E 1/2 OF E 72 ACRES OF SW 13 100 25	16.20	54.38	8.27%	0.54%
0211200002	ASKE GAYLE	NEFR NE 11 100 25	12.58	157.68	23.98%	1.58%
0211200004	ASKE GAYLE	SE NE 11 100 25	39.00	480.34	73.05%	4.80%
0213100005	CHOSE JEFFREY & SHEILA	THE W 100 ACRES OF THE NW 13 100 25	75.60	427.48	65.01%	4.27%
0213100006	CHOSE JEFFREY & SHEILA	TH E 60 ACRES OF THE NW 13 100 25	59.25	412.03	62.66%	4.12%
0213200001	CHOSE JEFFREY A & SHEILA M	W1/2 NW NE 13 100 25	19.50	181.93	27.67%	1.82%
0213200006	CHOSE JEFFREY A & SHEILA M	W1/2 SW NE 13 100 25	20.00	124.98	19.01%	1.25%
0213300001	CHOSE JEFFREY A & SHEILA M	NW SW 13 100 25	10.10	38.22	5.81%	0.38%
0213300002	CHOSE JEFFREY A & SHEILA M	W 4 A OF NE SW 13 100 25	3.60	10.74	1.63%	0.11%
0213300003	CHOSE JEFFREY A & SHEILA M	SW SW 13 100 25	21.40	49.30	7.50%	0.49%
0213300004	CHOSE JEFFREY A & SHEILA M	W 4 A OF SE SW 13 100 25	2.10	5.09	0.77%	0.05%
0213200004	DIVAN ALAN & PAMELA	S 1.67 ACRES E1/2 NW NE 13 100 25	1.67	14.56	2.21%	0.15%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.	(ACRES)			
0213200005	DIVAN ALAN & PAMELA	S 3.33 ACRES NE NE 13 100 25	3.25	16.25	2.47%	0.16%
0213200007	DIVAN ALAN & PAMELA	E1/2 SW NE 13 100 25	20.00	130.81	19.89%	1.31%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	39.00	243.03	36.96%	2.43%
0213400001	DIVAN JEFF	NW SE 13 100 25	32.80	101.76	15.47%	1.02%
0212400003	EILERTSON ERIC & LUCY ETAL	SW SE 12 100 25	39.00	361.36	54.95%	3.61%
0212400004	EILERTSON ERIC & LUCY ETAL	SE SE 12 100 25	33.90	165.11	25.11%	1.65%
0213200002	EILERTSON ERIC & LUCY ETAL	N 18.33 A E1/2 NW NE 13 100 25	17.83	106.83	16.25%	1.07%
0213200003	EILERTSON ERIC & LUCY ETAL	N 36.67 A NE NE 13 100 25	34.73	157.53	23.96%	1.58%
0318100001	EILERTSON JOHN A & NANCY L	NW NW 18 100 24	18.70	50.65	7.70%	0.51%
0318100003	EILERTSON JOHN A & NANCY L	SW NW FR 18 100 24	21.20	77.56	11.79%	0.78%
0318100005	EILERTSON JOHN A & NANCY L	NE NW 18 100 24 EX A TR CONT 6.82 A DESC IN DOC # 021250	0.60	0.92	0.14%	0.01%
0318100006	EILERTSON JOHN A & NANCY L	A TR IN E1/2 NW 18 100 24 DESC DOC # 021250	1.60	2.57	0.39%	0.03%
0318100007	EILERTSON JOHN A & NANCY L	SE NW 18 100 24 EX A TR CON 3.15 A DESC DOC# 021250	0.90	1.89	0.29%	0.02%
0211100006	HARFMANN GODFREY ETAL	A TR IN NW 1/4 11 100 25 DESC BY PLAT DOC 2024-0761	4.30	12.39	1.88%	0.12%
0213400002	IRONS EUGENE J & SHARON K TRUST ETAL	NE SE 13 100 25	28.30	108.47	16.50%	1.08%
0318300001	RYERSON DANIEL	NW SW 18 100 24	13.00	41.87	6.37%	0.42%
0211300003	SHAW PATRICIA L & BONIFAS KATHERINE A	SW SW 11 100 25	12.00	25.31	3.85%	0.25%
0211300004	SHAW PATRICIA L & BONIFAS KATHERINE A	SE SW 11 100 25	39.00	141.80	21.56%	1.42%
0211300005	SKOGEN CAROLYN L	NW SW 11 100 25 EX TR DESC BK 5 PG 69 2.75 A & EX A TR CONT .23 A IN DOC#002214	1.10	3.78	0.57%	0.04%
0211300007	SKOGEN CAROLYN L	NE SW 11 100 25 EX TR CONT .89 A DESC IN DOC #002214	37.44	117.65	17.89%	1.18%
0307300003	ULFERTS WARREN D & JANE E	COMM AT SW COR OF WFR 1/2 7 100 24 TH N 51 RDS TH E 47 RDS TH S 51 RDS	4.50	18.49	2.81%	0.18%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0214100001	VANHOVE AL & TERESA FAMILY TRUST	NW NW 14 100 25	19.60	27.50	4.18%	0.28%
0214100004	VANHOVE AL & TERESA FAMILY TRUST	SE NW 14 100 25	22.40	56.53	8.60%	0.57%
0214200001	VANHOVE AL & TERESA FAMILY TRUST	NW NE 14 100 25	39.00	201.43	30.63%	2.01%
0214200002	VANHOVE AL & TERESA FAMILY TRUST	NE NE 14 100 25	33.60	101.61	15.45%	1.02%
0214200003	VANHOVE AL & TERESA FAMILY TRUST	SW NE 14 100 25	28.30	50.39	7.66%	0.50%
0214100002	VANHOVE DONALD & CATHERINE	NE NW 14 100 25	39.00	159.57	24.27%	1.60%
0211400006	WASMUND GARY L & JENNIFER J	TR IN SE SE 11 100 25 COM 545' W OF SE COR TH W 470' N 610' E 470' S 610' TO POB	6.22	31.17	4.74%	0.31%
0211400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 11 100 25	40.00	262.79	39.96%	2.63%
0211400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 11 100 25	39.00	368.96	56.11%	3.69%
0211400003	YEGGE DAVID P TRUST & DONA R TRUST	SW SE 11 100 25	39.00	248.46	37.78%	2.48%
0211400005	YEGGE DAVID P TRUST & DONA R TRUST	SE SE 11 100 25 EX A TR 610' X 470'	31.78	246.76	37.52%	2.47%
0212400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 12 100 25	40.00	233.28	35.47%	2.33%
0212400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 12 100 25	19.20	80.34	12.22%	0.80%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		34.39	308.89		3.09%
		TOTAL	1533.21	10,000.00		100.00%

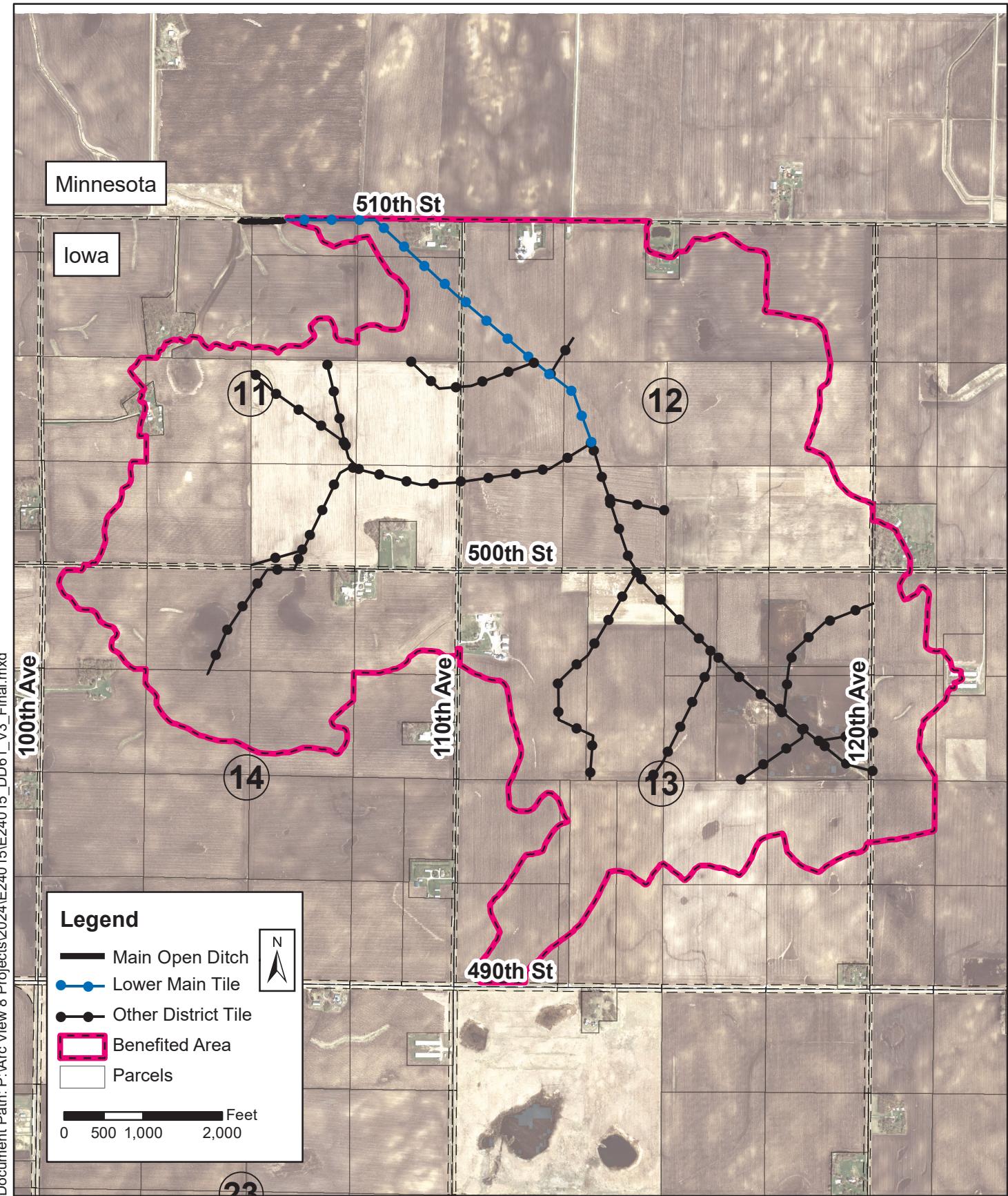
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 61

Lower Main Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.	(ACRES)			
0211300006	ADAIR HOLDINGS LLC	TR IN SWFR 11 100 25 DESC BY PLAT BK 5 PG 69 AND PARCELS A & B DESC BY PLAT DOC 00-2116	3.20	6.44	1.19%	0.06%
0212100004	ANDERSON PATSY J	A TR IN NWFR NE & NEFR NW & SW NE & SE NW 12 100 25	3.20	8.45	1.56%	0.08%
0212200001	ANDERSON PATSY J	150 A MORE OR LESS NE FR & E1/2 NW FR 12 100 25 EX BLDG SITE	99.50	513.12	94.74%	5.13%
0212300001	ANDERSON PATSY J	NW SW 12 100 25	39.00	468.92	86.58%	4.69%
0212300002	ANDERSON PATSY J	NE SW 12 100 25	40.00	414.85	76.59%	4.15%
0211100007	ANDERSON SCOT & ARIN	THAT PART OF THE NW 1/4 11 100 25 LYING EAST OF A TR DESC BY PLAT # 2024-0761	4.10	12.99	2.40%	0.13%
0211200001	ANDERSON SCOT & ARIN	NW NE 11 100 25	3.60	7.26	1.34%	0.07%
0211200003	ANDERSON SCOT & ARIN	SW NE 11 100 25	7.90	39.85	7.36%	0.40%
0212100001	ANDERSON SCOTT D & ARIN L	W1/2 NW 12 100 25 EX A TR 500' X 555' DESC IN PLAT 050696	45.44	421.39	77.80%	4.21%
0212100002	ANDERSON SCOTT D & ARIN L	A TR IN WFR OF NW 12 100 25 500' X 555'	5.95	40.28	7.44%	0.40%
0212300003	ANDERSON SCOTT D & ARIN L	SW SW 12 100 25	38.00	510.17	94.19%	5.10%
0212300004	ANDERSON SCOTT D & ARIN L	SE SW 12 100 25	39.00	541.63	100.00%	5.42%
0213300005	ARNEVIK DANIEL A & LONNIE	W 1/2 OF E 72 ACRES OF SW 13 100 25	21.10	97.24	17.95%	0.97%
0213300006	ARNEVIK DANIEL A & LONNIE	E 1/2 OF E 72 ACRES OF SW 13 100 25	16.20	71.81	13.26%	0.72%
0211200002	ASKE GAYLE	NEFR NE 11 100 25	12.20	53.40	9.86%	0.53%
0211200004	ASKE GAYLE	SE NE 11 100 25	27.90	187.60	34.64%	1.88%
0213100005	CHOSE JEFFREY & SHEILA	THE W 100 ACRES OF THE NW 13 100 25	75.60	508.05	93.80%	5.08%
0213100006	CHOSE JEFFREY & SHEILA	TH E 60 ACRES OF THE NW 13 100 25	59.25	482.69	89.12%	4.83%
0213200001	CHOSE JEFFREY A & SHEILA M	W1/2 NW NE 13 100 25	19.50	208.70	38.53%	2.09%
0213200006	CHOSE JEFFREY A & SHEILA M	W1/2 SW NE 13 100 25	20.00	149.34	27.57%	1.49%
0213300001	CHOSE JEFFREY A & SHEILA M	NW SW 13 100 25	10.10	49.27	9.10%	0.49%
0213300002	CHOSE JEFFREY A & SHEILA M	W 4 A OF NE SW 13 100 25	3.60	13.84	2.56%	0.14%
0213300003	CHOSE JEFFREY A & SHEILA M	SW SW 13 100 25	21.40	76.90	14.20%	0.77%
0213300004	CHOSE JEFFREY A & SHEILA M	W 4 A OF SE SW 13 100 25	2.10	7.69	1.42%	0.08%
0213200004	DIVAN ALAN & PAMELA	S 1.67 ACRES E1/2 NW NE 13 100 25	1.67	16.96	3.13%	0.17%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.	(ACRES)			
0213200005	DIVAN ALAN & PAMELA	S 3.33 ACRES NE NE 13 100 25	3.25	20.47	3.78%	0.20%
0213200007	DIVAN ALAN & PAMELA	E1/2 SW NE 13 100 25	20.00	161.87	29.89%	1.62%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	39.00	301.88	55.74%	3.02%
0213400001	DIVAN JEFF	NW SE 13 100 25	32.80	136.05	25.12%	1.36%
0212400003	EILERTSON ERIC & LUCY ETAL	SW SE 12 100 25	39.00	407.14	75.17%	4.07%
0212400004	EILERTSON ERIC & LUCY ETAL	SE SE 12 100 25	33.90	194.27	35.87%	1.94%
0213200002	EILERTSON ERIC & LUCY ETAL	N 18.33 A E1/2 NW NE 13 100 25	17.83	135.16	24.95%	1.35%
0213200003	EILERTSON ERIC & LUCY ETAL	N 36.67 A NE NE 13 100 25	34.73	203.86	37.64%	2.04%
0318100001	EILERTSON JOHN A & NANCY L	NW NW 18 100 24	18.70	70.43	13.00%	0.70%
0318100003	EILERTSON JOHN A & NANCY L	SW NW FR 18 100 24	21.20	106.00	19.57%	1.06%
0318100005	EILERTSON JOHN A & NANCY L	NE NW 18 100 24 EX A TR CONT 6.82 A DESC IN DOC # 021250	0.60	1.39	0.26%	0.01%
0318100006	EILERTSON JOHN A & NANCY L	A TR IN E1/2 NW 18 100 24 DESC DOC # 021250	1.60	3.87	0.71%	0.04%
0318100007	EILERTSON JOHN A & NANCY L	SE NW 18 100 24 EX A TR CON 3.15 A DESC DOC# 021250	0.90	2.63	0.49%	0.03%
0211100006	HARFMANN GODFREY ETAL	A TR IN NW 1/4 11 100 25 DESC BY PLAT DOC 2024-0761	1.00	4.30	0.79%	0.04%
0213400002	IRONS EUGENE J & SHARON K TRUST ETAL	NE SE 13 100 25	28.30	145.02	26.77%	1.45%
0318300001	RYERSON DANIEL	NW SW 18 100 24	13.00	57.00	10.52%	0.57%
0211300003	SHAW PATRICIA L & BONIFAS KATHERINE A	SW SW 11 100 25	12.00	38.21	7.05%	0.38%
0211300004	SHAW PATRICIA L & BONIFAS KATHERINE A	SE SW 11 100 25	39.00	189.59	35.00%	1.90%
0211300005	SKOGEN CAROLYN L	NW SW 11 100 25 EX TR DESC BK 5 PG 69 2.75 A & EX A TR CONT .23 A IN DOC#002214	1.10	5.26	0.97%	0.05%
0211300007	SKOGEN CAROLYN L	NE SW 11 100 25 EX TR CONT .89 A DESC IN DOC #002214	37.44	160.49	29.63%	1.60%
0307300003	ULFERTS WARREN D & JANE E	COMM AT SW COR OF WFR 1/2 7 100 24 TH N 51 RDS TH E 47 RDS TH S 51 RDS	4.50	23.07	4.26%	0.23%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

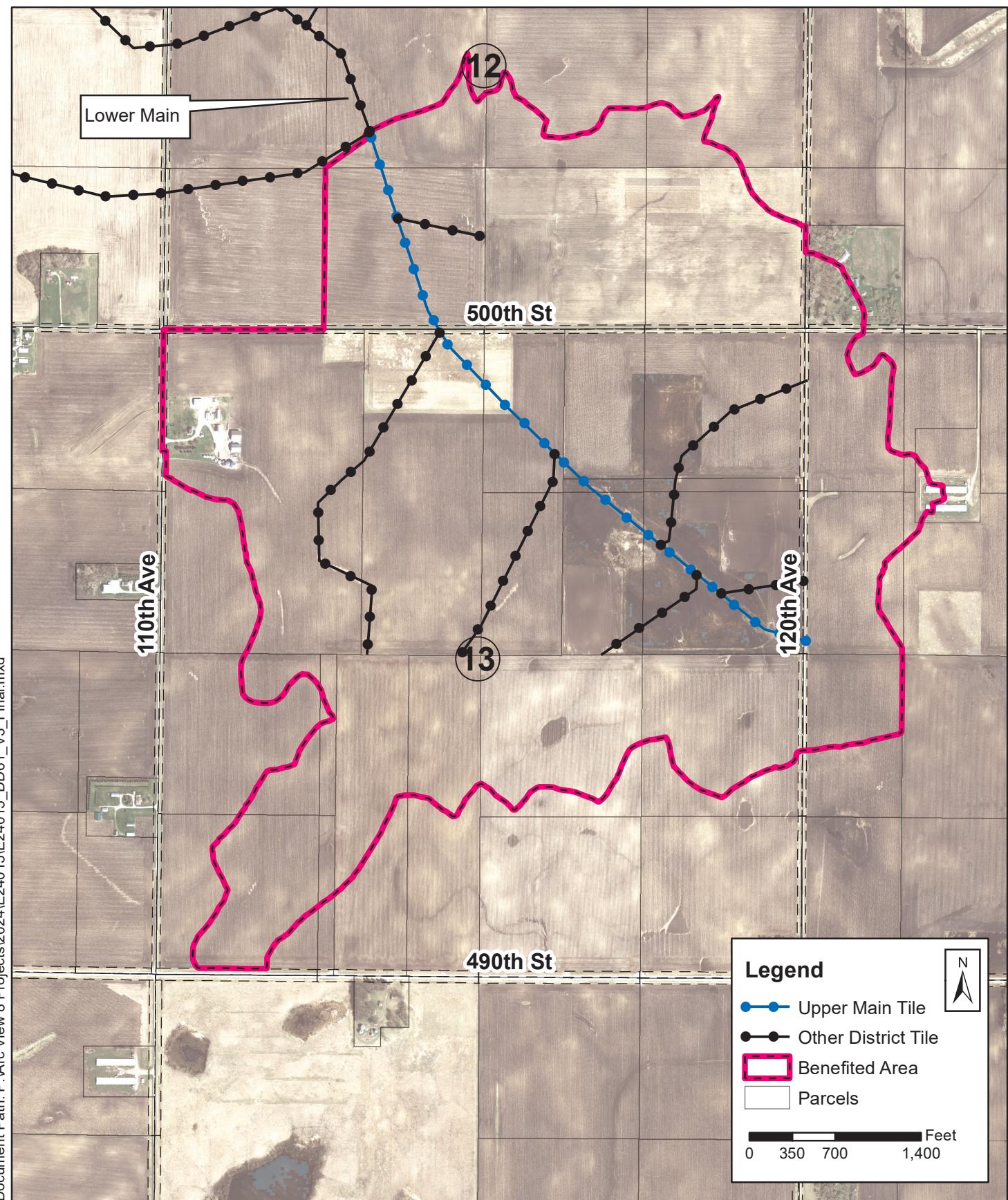
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0214100001	VANHOVE AL & TERESA FAMILY TRUST	NW NW 14 100 25	19.60	52.95	9.78%	0.53%
0214100004	VANHOVE AL & TERESA FAMILY TRUST	SE NW 14 100 25	22.40	85.09	15.71%	0.85%
0214200001	VANHOVE AL & TERESA FAMILY TRUST	NW NE 14 100 25	39.00	252.61	46.64%	2.53%
0214200002	VANHOVE AL & TERESA FAMILY TRUST	NE NE 14 100 25	33.60	141.63	26.15%	1.42%
0214200003	VANHOVE AL & TERESA FAMILY TRUST	SW NE 14 100 25	28.30	91.46	16.89%	0.91%
0214100002	VANHOVE DONALD & CATHERINE	NE NW 14 100 25	39.00	222.40	41.06%	2.22%
0211400006	WASMUND GARY L & JENNIFER J	TR IN SE SE 11 100 25 COM 545' W OF SE COR TH W 470' N 610' E 470' S 610' TO POB	6.22	36.05	6.66%	0.36%
0211400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 11 100 25	40.00	317.53	58.62%	3.18%
0211400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 11 100 25	39.00	350.63	64.74%	3.51%
0211400003	YEGGE DAVID P TRUST & DONA R TRUST	SW SE 11 100 25	39.00	303.73	56.08%	3.04%
0211400005	YEGGE DAVID P TRUST & DONA R TRUST	SE SE 11 100 25 EX A TR 610' X 470'	31.78	283.06	52.26%	2.83%
0212400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 12 100 25	40.00	218.85	40.41%	2.19%
0212400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 12 100 25	19.20	77.10	14.23%	0.77%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		33.62	290.11		2.90%
		TOTAL	1450.08	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. 61

Upper Main Tile Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.	(ACRES)			
0212300002	ANDERSON PATSY J	NE SW 12 100 25	12.20	74.78	6.32%	0.75%
0212300004	ANDERSON SCOTT D & ARIN L	SE SW 12 100 25	39.00	493.49	41.69%	4.93%
0213300005	ARNEVIK DANIEL A & LONNIE	W 1/2 OF E 72 ACRES OF SW 13 100 25	21.10	168.94	14.27%	1.69%
0213300006	ARNEVIK DANIEL A & LONNIE	E 1/2 OF E 72 ACRES OF SW 13 100 25	16.20	194.51	16.43%	1.95%
0213100005	CHOSE JEFFREY & SHEILA	THE W 100 ACRES OF THE NW 13 100 25	75.60	804.91	68.00%	8.05%
0213100006	CHOSE JEFFREY & SHEILA	THE 60 ACRES OF THE NW 13 100 25	59.25	913.94	77.21%	9.14%
0213200001	CHOSE JEFFREY A & SHEILA M	W1/2 NW NE 13 100 25	19.50	455.75	38.50%	4.56%
0213200006	CHOSE JEFFREY A & SHEILA M	W1/2 SW NE 13 100 25	20.00	387.92	32.77%	3.88%
0213300001	CHOSE JEFFREY A & SHEILA M	NW SW 13 100 25	10.10	79.91	6.75%	0.80%
0213300002	CHOSE JEFFREY A & SHEILA M	W 4 A OF NE SW 13 100 25	3.60	22.45	1.90%	0.22%
0213300003	CHOSE JEFFREY A & SHEILA M	SW SW 13 100 25	21.40	123.41	10.43%	1.23%
0213300004	CHOSE JEFFREY A & SHEILA M	W 4 A OF SE SW 13 100 25	2.10	12.29	1.04%	0.12%
0213200004	DIVAN ALAN & PAMELA	S 1.67 ACRES E1/2 NW NE 13 100 25	1.67	49.99	4.22%	0.50%
0213200005	DIVAN ALAN & PAMELA	S 3.33 ACRES NE NE 13 100 25	3.25	74.22	6.27%	0.74%
0213200007	DIVAN ALAN & PAMELA	E1/2 SW NE 13 100 25	20.00	544.59	46.01%	5.45%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	39.00	1,183.67	100.00%	11.84%
0213400001	DIVAN JEFF	NW SE 13 100 25	32.80	516.43	43.63%	5.16%
0212400003	EILERTSON ERIC & LUCY ETAL	SW SE 12 100 25	39.00	331.21	27.98%	3.31%
0212400004	EILERTSON ERIC & LUCY ETAL	SE SE 12 100 25	33.90	157.26	13.29%	1.57%
0213200002	EILERTSON ERIC & LUCY ETAL	N 18.33 A E1/2 NW NE 13 100 25	17.83	431.42	36.45%	4.31%
0213200003	EILERTSON ERIC & LUCY ETAL	N 36.67 A NE NE 13 100 25	34.73	755.09	63.79%	7.55%
0318100001	EILERTSON JOHN A & NANCY L	NW NW 18 100 24	18.70	317.99	26.86%	3.18%
0318100003	EILERTSON JOHN A & NANCY L	SW NW FR 18 100 24	21.20	472.04	39.88%	4.72%
0318100005	EILERTSON JOHN A & NANCY L	NE NW 18 100 24 EX A TR CONT 6.82 A DESC IN DOC # 021250	0.60	6.61	0.56%	0.07%
0318100006	EILERTSON JOHN A & NANCY L	A TR IN E1/2 NW 18 100 24 DESC DOC # 021250	1.60	17.89	1.51%	0.18%
0318100007	EILERTSON JOHN A & NANCY L	SE NW 18 100 24 EX A TR CON 3.15 A DESC DOC# 021250	0.90	11.86	1.00%	0.12%
0213400002	IRONS EUGENE J & SHARON K TRUST ETAL	NE SE 13 100 25	28.30	681.24	57.55%	6.81%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

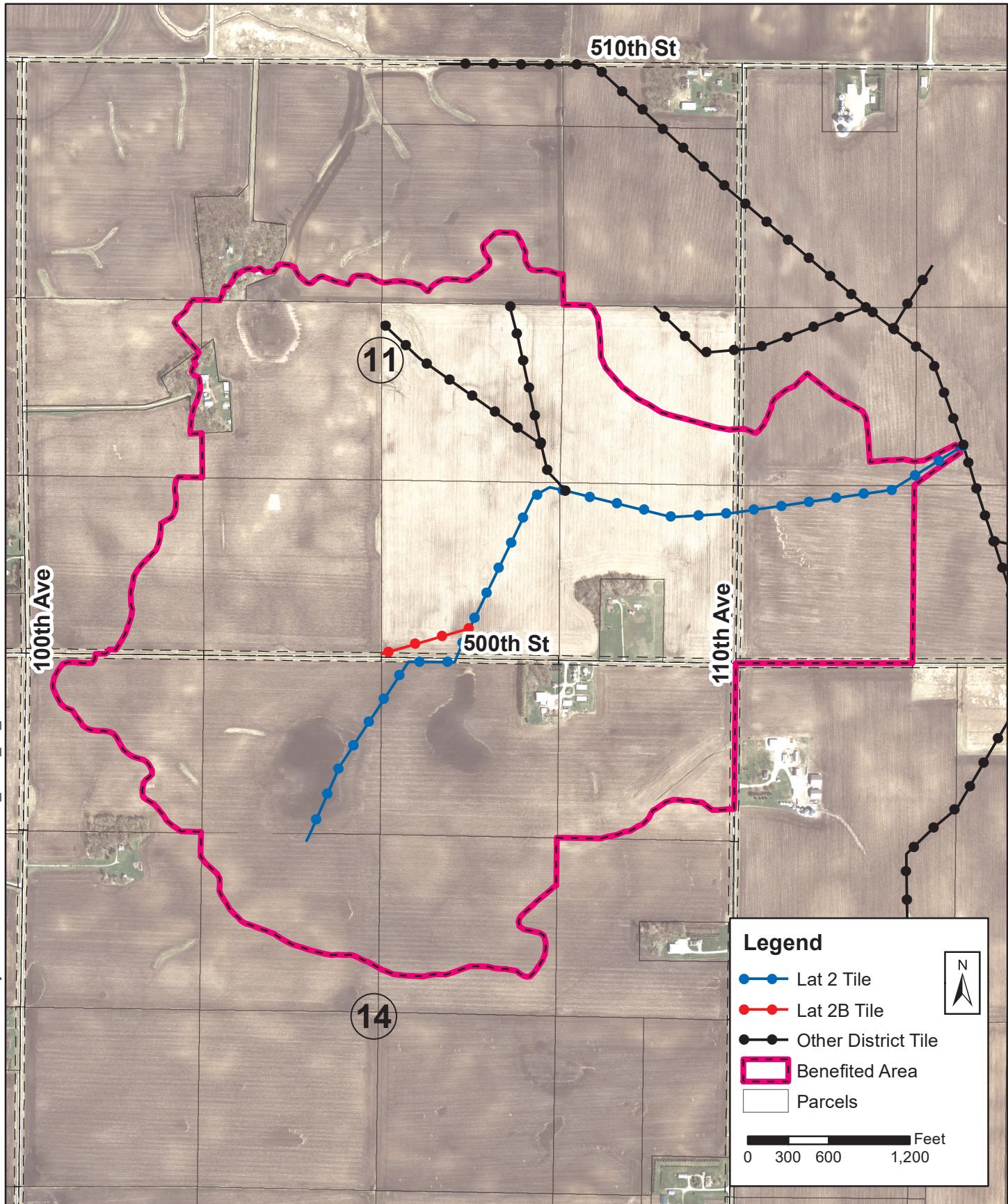
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0318300001	RYERSON DANIEL	NW SW 18 100 24	13.00	289.77	24.48%	2.90%
0307300003	ULFERTS WARREN D & JANE E	COMM AT SW COR OF WFR 1/2 7 100 24 TH N 51 RDS TH E 47 RDS TH S 51 RDS	4.50	18.18	1.54%	0.18%
0212400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 12 100 25	13.40	92.93	7.85%	0.93%
0212400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 12 100 25	6.50	30.36	2.56%	0.30%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		14.63	284.95		2.85%
		TOTAL	645.56	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. 61

Lateral 2 & 2B Tile Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.				
0211300006	ADAIR HOLDINGS LLC	TR IN SWFR 11 100 25 DESC BY PLAT BK 5 PG 69 AND PARCELS A & B DESC BY PLAT DOC 00-2116	3.20	24.70	2.00%	0.25%
0212300001	ANDERSON PATSY J	NW SW 12 100 25	14.80	194.95	15.77%	1.95%
0212300002	ANDERSON PATSY J	NE SW 12 100 25	0.80	6.82	0.55%	0.07%
0211100007	ANDERSON SCOT & ARIN	THAT PART OF THE NW 1/4 11 100 25 LYING EAST OF A TR DESC BY PLAT # 2024-0761	4.10	30.94	2.50%	0.31%
0211200003	ANDERSON SCOT & ARIN	SW NE 11 100 25	7.90	96.96	7.84%	0.97%
0212300003	ANDERSON SCOTT D & ARIN L	SW SW 12 100 25	38.00	462.45	37.40%	4.62%
0211100006	HARFMANN GODFREY ETAL	A TR IN NW 1/4 11 100 25 DESC BY PLAT DOC 2024-0761	1.00	9.93	0.80%	0.10%
0211300003	SHAW PATRICIA L & BONIFAS KATHERINE A	SW SW 11 100 25	12.00	179.02	14.48%	1.79%
0211300004	SHAW PATRICIA L & BONIFAS KATHERINE A	SE SW 11 100 25	39.00	852.68	68.96%	8.53%
0211300005	SKOGEN CAROLYN L	NW SW 11 100 25 EX TR DESC BK 5 PG 69 2.75 A & EX A TR CONT .23 A IN DOC#002214	1.10	12.03	0.97%	0.12%
0211300007	SKOGEN CAROLYN L	NE SW 11 100 25 EX TR CONT .89 A DESC IN DOC #002214	37.44	495.05	40.04%	4.95%
0214100001	VANHOVE AL & TERESA FAMILY TRUST	NW NW 14 100 25	19.60	392.10	31.71%	3.92%
0214100004	VANHOVE AL & TERESA FAMILY TRUST	SE NW 14 100 25	22.40	546.60	44.21%	5.47%
0214200001	VANHOVE AL & TERESA FAMILY TRUST	NW NE 14 100 25	39.00	1,073.89	86.85%	10.74%
0214200002	VANHOVE AL & TERESA FAMILY TRUST	NE NE 14 100 25	33.60	581.93	47.07%	5.82%
0214200003	VANHOVE AL & TERESA FAMILY TRUST	SW NE 14 100 25	28.30	670.08	54.20%	6.70%
0214100002	VANHOVE DONALD & CATHERINE	NE NW 14 100 25	39.00	1,236.42	100.00%	12.36%
0211400006	WASMUND GARY L & JENNIFER J	TR IN SE SE 11 100 25 COM 545' W OF SE COR TH W 470' N 610' E 470' S 610' TO POB	6.22	54.42	4.40%	0.54%
0211400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 11 100 25	40.00	799.87	64.69%	8.00%
0211400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 11 100 25	21.40	424.36	34.32%	4.24%

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. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0211400003	YEGGE DAVID P TRUST & DONA R TRUST	SW SE 11 100 25	39.00	1,020.85	82.56%	10.21%
0211400005	YEGGE DAVID P TRUST & DONA R TRUST	SE SE 11 100 25 EX A TR 610' X 470'	31.78	577.55	46.71%	5.78%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		11.48	256.40		2.56%
		TOTAL	491.12	10,000.00		100.00%

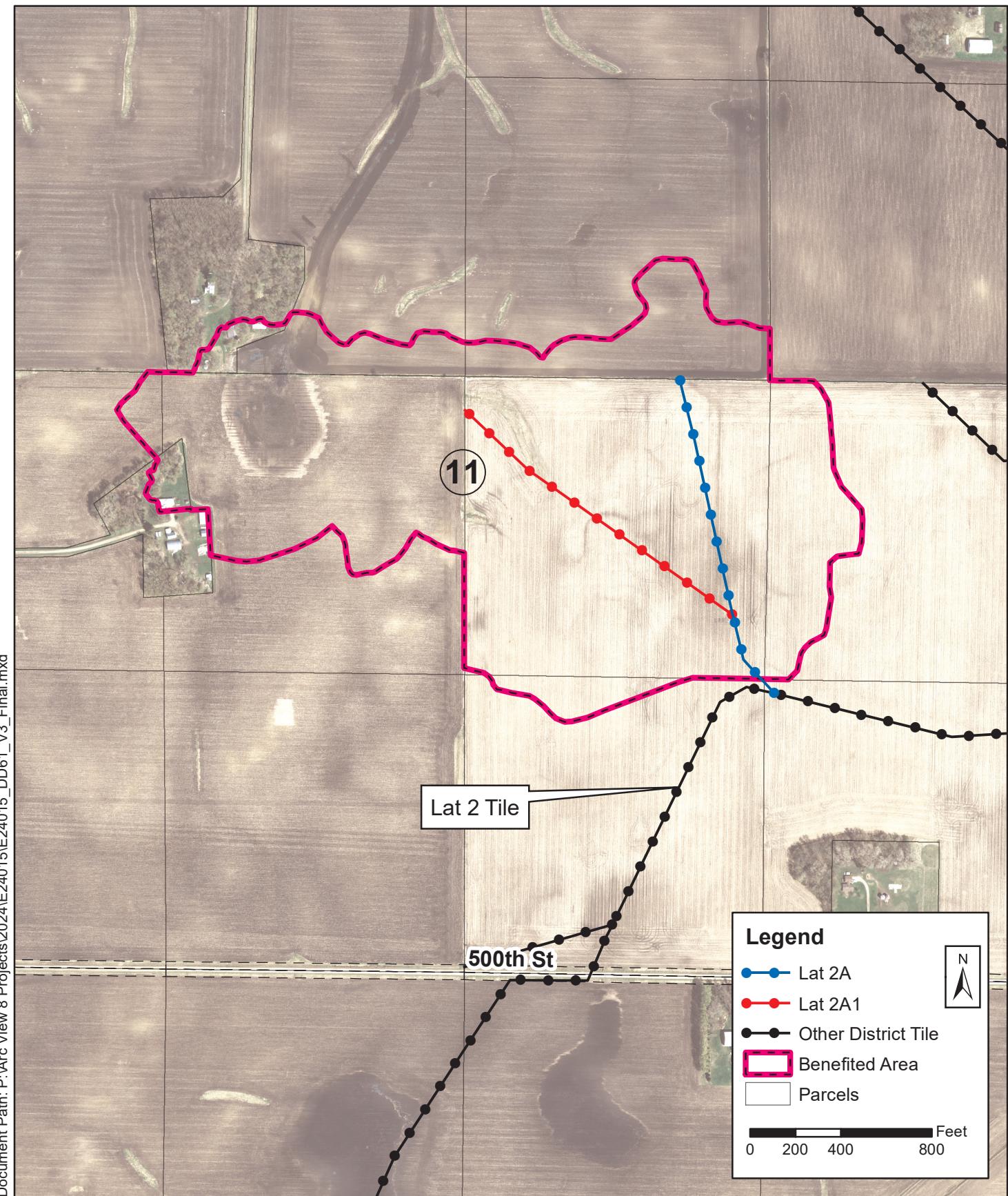
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Drainage District No. 61

Lateral 2A & 2A1 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0211300006	ADAIR HOLDINGS LLC	TR IN SWFR 11 100 25 DESC BY PLAT BK 5 PG 69 AND PARCELS A & B DESC BY PLAT DOC 00-2116	1.00	54.48	1.11%	0.54%
0211100007	ANDERSON SCOT & ARIN	THAT PART OF THE NW 1/4 11 100 25 LYING EAST OF A TR DESC BY PLAT # 2024-0761	4.10	308.25	6.27%	3.08%
0211200003	ANDERSON SCOT & ARIN	SW NE 11 100 25	7.90	795.29	16.17%	7.95%
0211100006	HARFMANN GODFREY ETAL	A TR IN NW 1/4 11 100 25 DESC BY PLAT DOC 2024-0761	1.00	109.10	2.22%	1.09%
0211300005	SKOGEN CAROLYN L	NW SW 11 100 25 EX TR DESC BK 5 PG 69 2.75 A & EX A TR CONT .23 A IN DOC#002214	1.10	136.67	2.78%	1.37%
0211300007	SKOGEN CAROLYN L	NE SW 11 100 25 EX TR CONT .89 A DESC IN DOC #002214	22.40	2,604.68	52.95%	26.05%
0211400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 11 100 25	40.00	4,919.49	100.00%	49.19%
0211400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 11 100 25	8.70	923.86	18.78%	9.24%
0211400003	YEGGE DAVID P TRUST & DONA R TRUST	SW SE 11 100 25	2.20	148.18	3.01%	1.48%
		TOTAL	88.40	10,000.00		100.00%

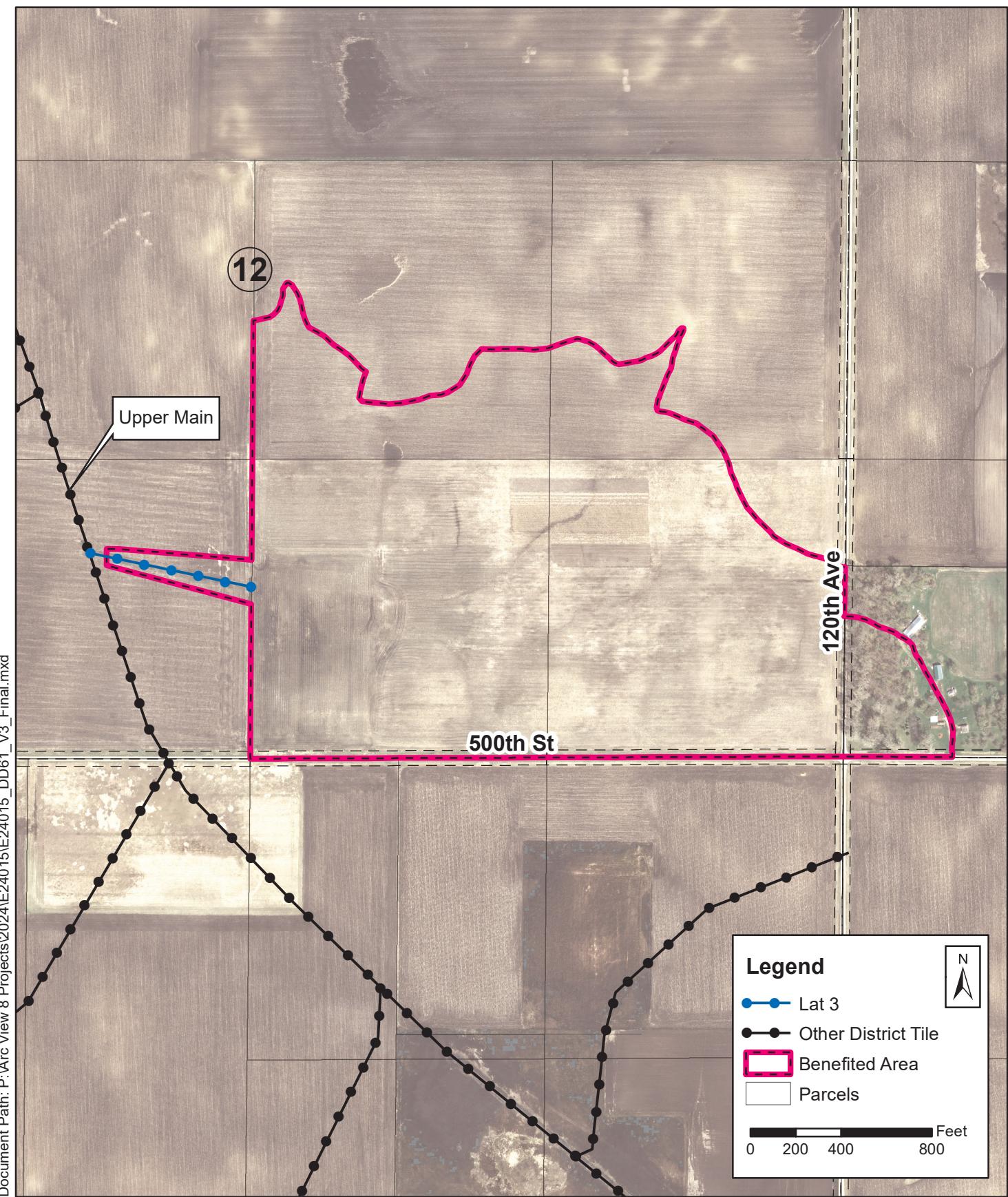
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Drainage District No. 61

Lateral 3 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0212300004	ANDERSON SCOTT D & ARIN L	SE SW 12 100 25	2.00	230.58	4.52%	2.31%
0212400003	EILERTSON ERIC & LUCY ETAL	SW SE 12 100 25	39.00	5,101.99	100.00%	51.02%
0212400004	EILERTSON ERIC & LUCY ETAL	SE SE 12 100 25	33.90	2,251.71	44.13%	22.52%
0307300003	ULFERTS WARREN D & JANE E	COMM AT SW COR OF WFR 1/2 7 100 24 TH N 51 RDS TH E 47 RDS TH S 51 RDS	4.50	240.97	4.72%	2.41%
0212400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 12 100 25	13.40	1,384.36	27.13%	13.84%
0212400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 12 100 25	6.50	441.05	8.64%	4.41%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		3.40	349.34		3.49%
		TOTAL	102.70	10,000.00		100.00%

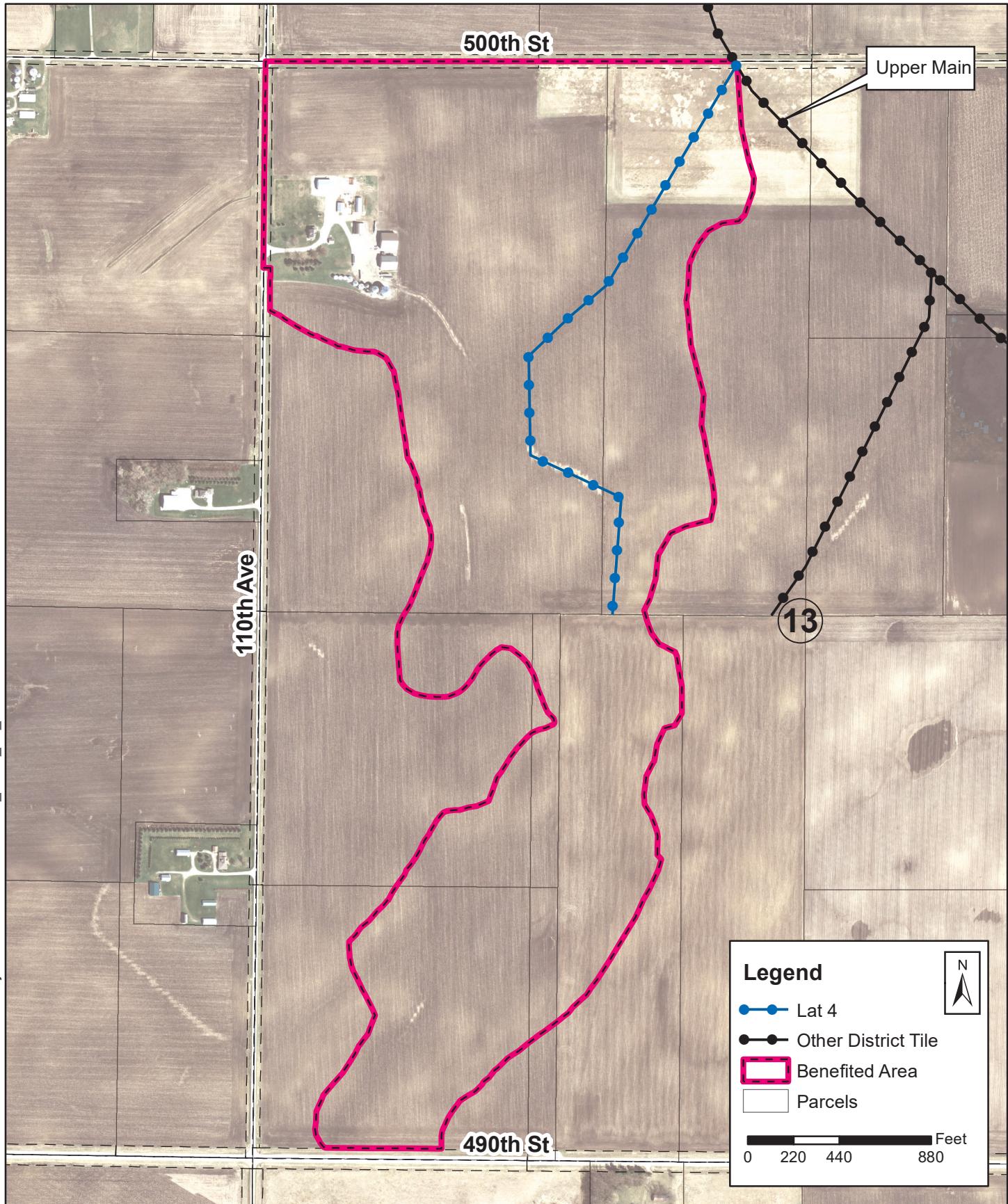
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Drainage District No. 61

Lateral 4 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		LEGAL DESC.				
0213300005	ARNEVIK DANIEL A & LONNIE	W 1/2 OF E 72 ACRES OF SW 13 100 25	18.60	1,638.76	42.81%	16.39%
0213100005	CHOSE JEFFREY & SHEILA	THE W 100 ACRES OF THE NW 13 100 25	75.60	3,827.85	100.00%	38.28%
0213100006	CHOSE JEFFREY & SHEILA	TH E 60 ACRES OF THE NW 13 100 25	29.40	1,737.87	45.40%	17.38%
0213300001	CHOSE JEFFREY A & SHEILA M	NW SW 13 100 25	10.10	807.52	21.10%	8.08%
0213300002	CHOSE JEFFREY A & SHEILA M	W 4 A OF NE SW 13 100 25	3.60	265.32	6.93%	2.65%
0213300003	CHOSE JEFFREY A & SHEILA M	SW SW 13 100 25	21.40	1,524.13	39.82%	15.24%
0213300004	CHOSE JEFFREY A & SHEILA M	W 4 A OF SE SW 13 100 25	2.10	150.46	3.93%	1.50%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		2.44	48.09		0.48%
		TOTAL	163.24	10,000.00		100.00%

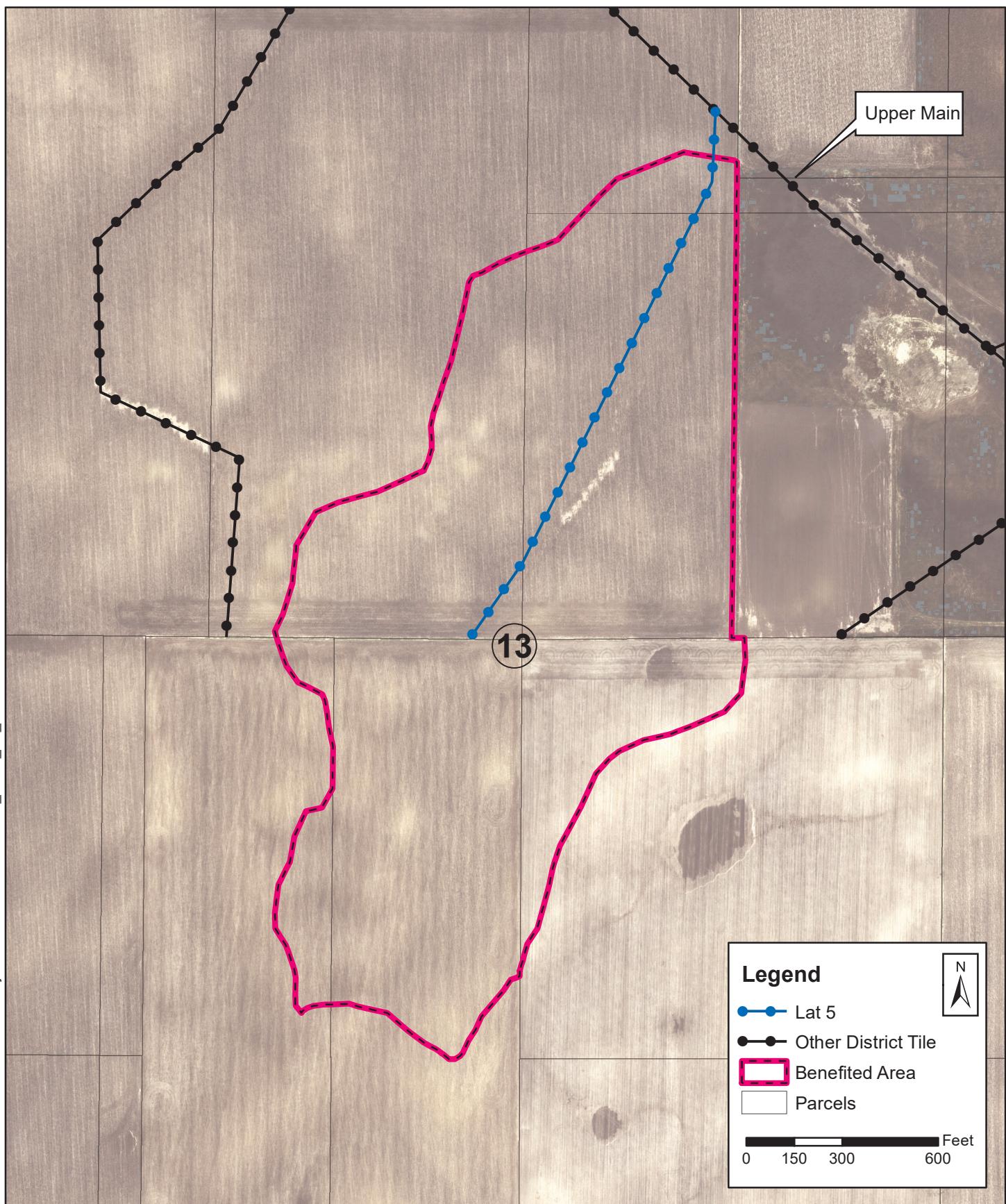
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Drainage District No. 61

Lateral 5 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0213300005	ARNEVIK DANIEL A & LONNIE	W 1/2 OF E 72 ACRES OF SW 13 100 25	2.60	478.67	13.98%	4.79%
0213300006	ARNEVIK DANIEL A & LONNIE	E 1/2 OF E 72 ACRES OF SW 13 100 25	16.20	2,989.54	87.33%	29.90%
0213100006	CHOSE JEFFREY & SHEILA	TH E 60 ACRES OF THE NW 13 100 25	11.50	2,032.65	59.38%	20.33%
0213200001	CHOSE JEFFREY A & SHEILA M	W1/2 NW NE 13 100 25	1.50	140.10	4.09%	1.40%
0213200006	CHOSE JEFFREY A & SHEILA M	W1/2 SW NE 13 100 25	19.80	3,423.08	100.00%	34.23%
0213400001	DIVAN JEFF	NW SE 13 100 25	6.90	935.96	27.34%	9.36%
		TOTAL	58.50	10,000.00		100.00%

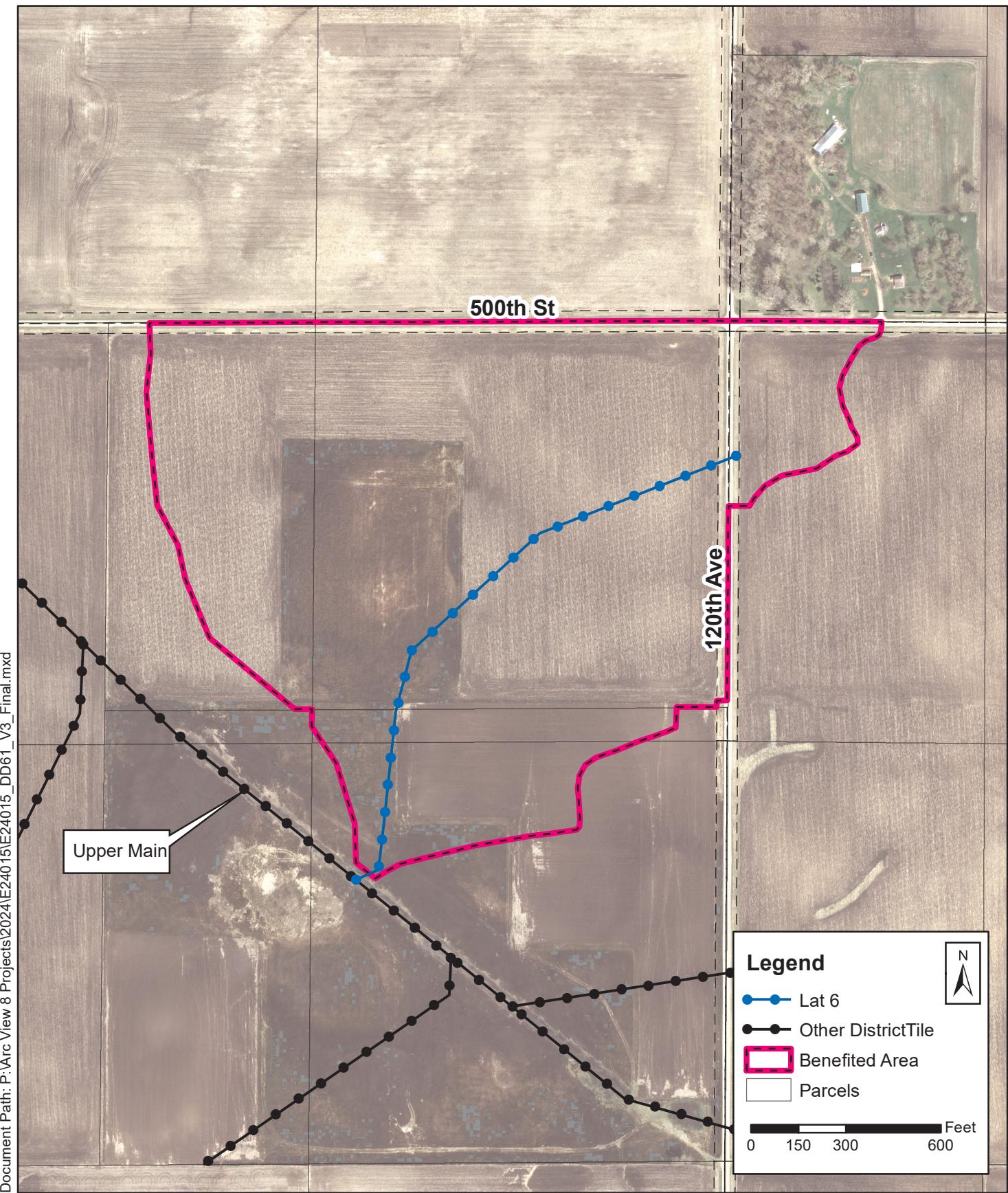
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Drainage District No. 61

Lateral 6 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0213200005	DIVAN ALAN & PAMELA	S 3.33 ACRES NE NE 13 100 25	2.80	336.95	5.74%	3.37%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	5.90	542.83	9.24%	5.43%
0213200002	EILERTSON ERIC & LUCY ETAL	N 18.33 A E1/2 NW NE 13 100 25	11.30	1,870.12	31.84%	18.70%
0213200003	EILERTSON ERIC & LUCY ETAL	N 36.67 A NE NE 13 100 25	34.73	5,872.62	100.00%	58.73%
0318100001	EILERTSON JOHN A & NANCY L	NW NW 18 100 24	3.70	860.07	14.65%	8.60%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		3.05	517.41		5.17%
		TOTAL	61.48	10,000.00		100.00%

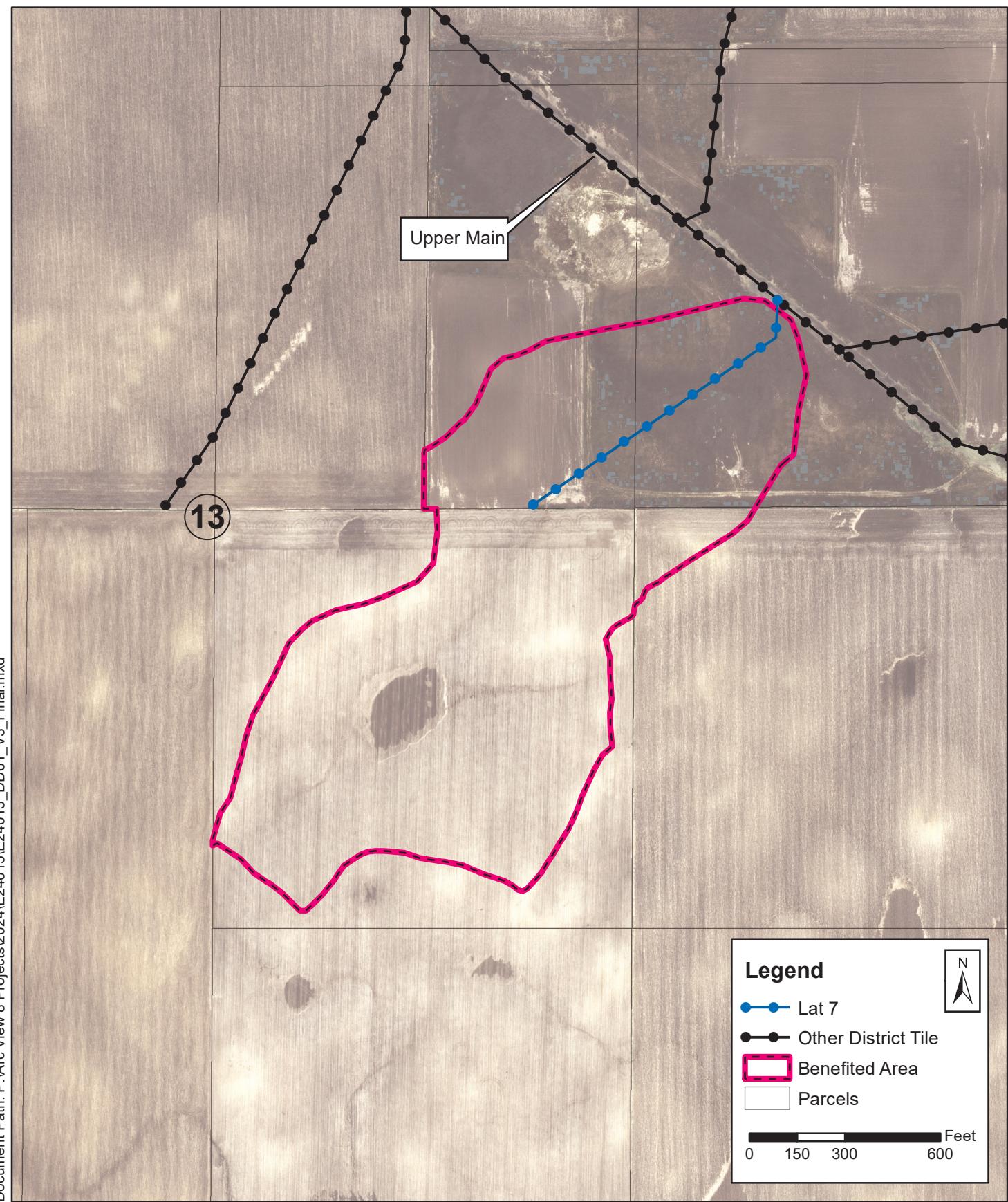
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 61

Lateral 7 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0213200007	DIVAN ALAN & PAMELA	E1/2 SW NE 13 100 25	6.80	1,842.15	28.78%	18.42%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	7.00	1,603.59	25.06%	16.04%
0213400001	DIVAN JEFF	NW SE 13 100 25	25.30	6,399.88	100.00%	64.00%
0213400002	IRONS EUGENE J & SHARON K TRUST ETAL	NE SE 13 100 25	1.40	154.38	2.41%	1.54%
		TOTAL	40.50	10,000.00		100.00%

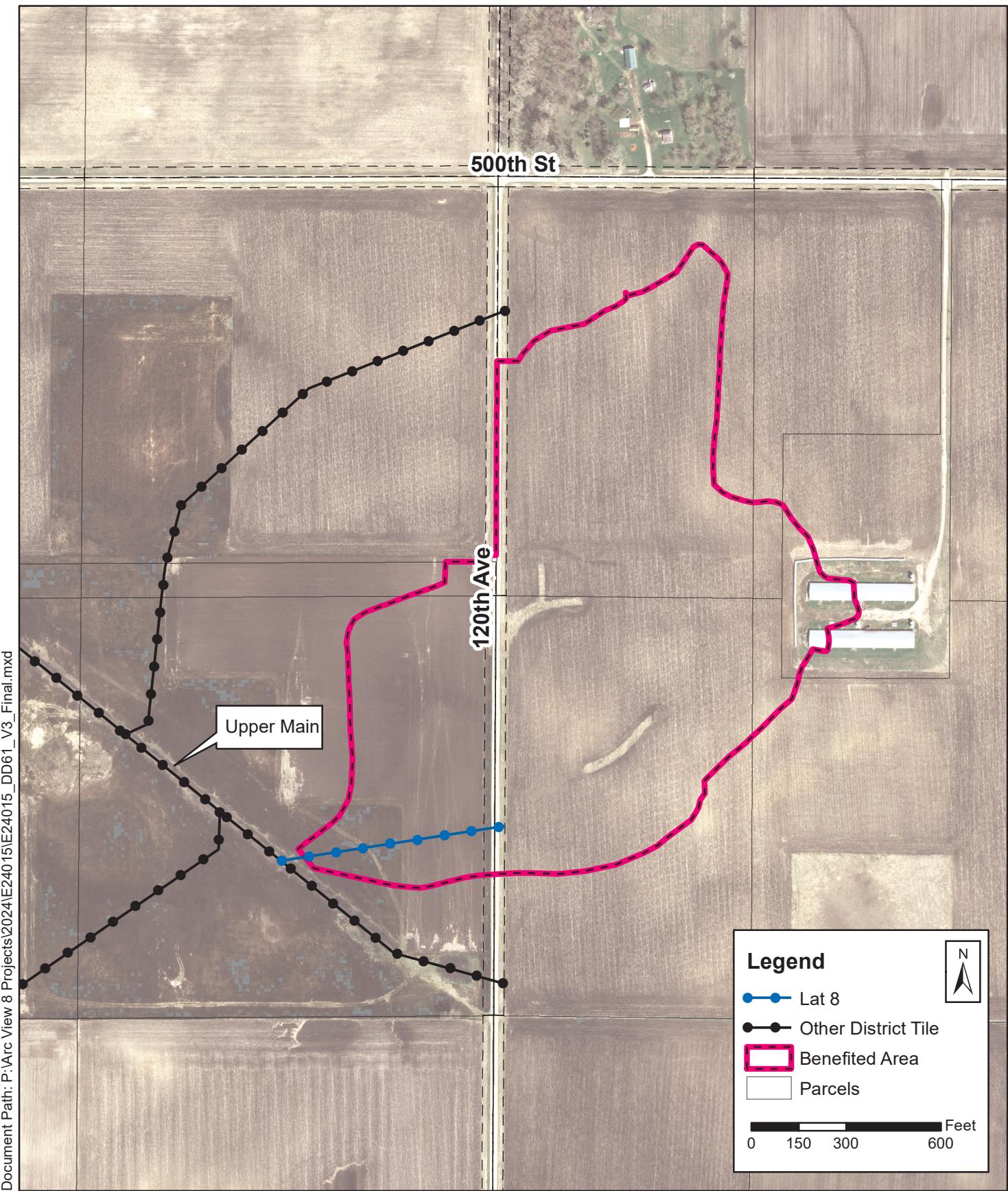
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 61

Lateral 8 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0213200005	DIVAN ALAN & PAMELA	S 3.33 ACRES NE NE 13 100 25	0.40	37.64	1.01%	0.38%
0213200008	DIVAN ALAN & PAMELA	SE NE 13 100 25	9.20	1,888.82	50.76%	18.89%
0318100001	EILERTSON JOHN A & NANCY L	NW NW 18 100 24	15.10	3,218.62	86.49%	32.19%
0318100003	EILERTSON JOHN A & NANCY L	SW NW FR 18 100 24	13.70	3,721.36	100.00%	37.21%
0318100005	EILERTSON JOHN A & NANCY L	NE NW 18 100 24 EX A TR CONT 6.82 A DESC IN DOC # 021250	0.60	83.94	2.26%	0.84%
0318100006	EILERTSON JOHN A & NANCY L	A TR IN E1/2 NW 18 100 24 DESC DOC # 021250	1.60	226.79	6.09%	2.27%
0318100007	EILERTSON JOHN A & NANCY L	SE NW 18 100 24 EX A TR CON 3.15 A DESC DOC# 021250	0.90	151.64	4.07%	1.52%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		2.00	671.19		6.71%
		TOTAL	43.50	10,000.00		100.00%

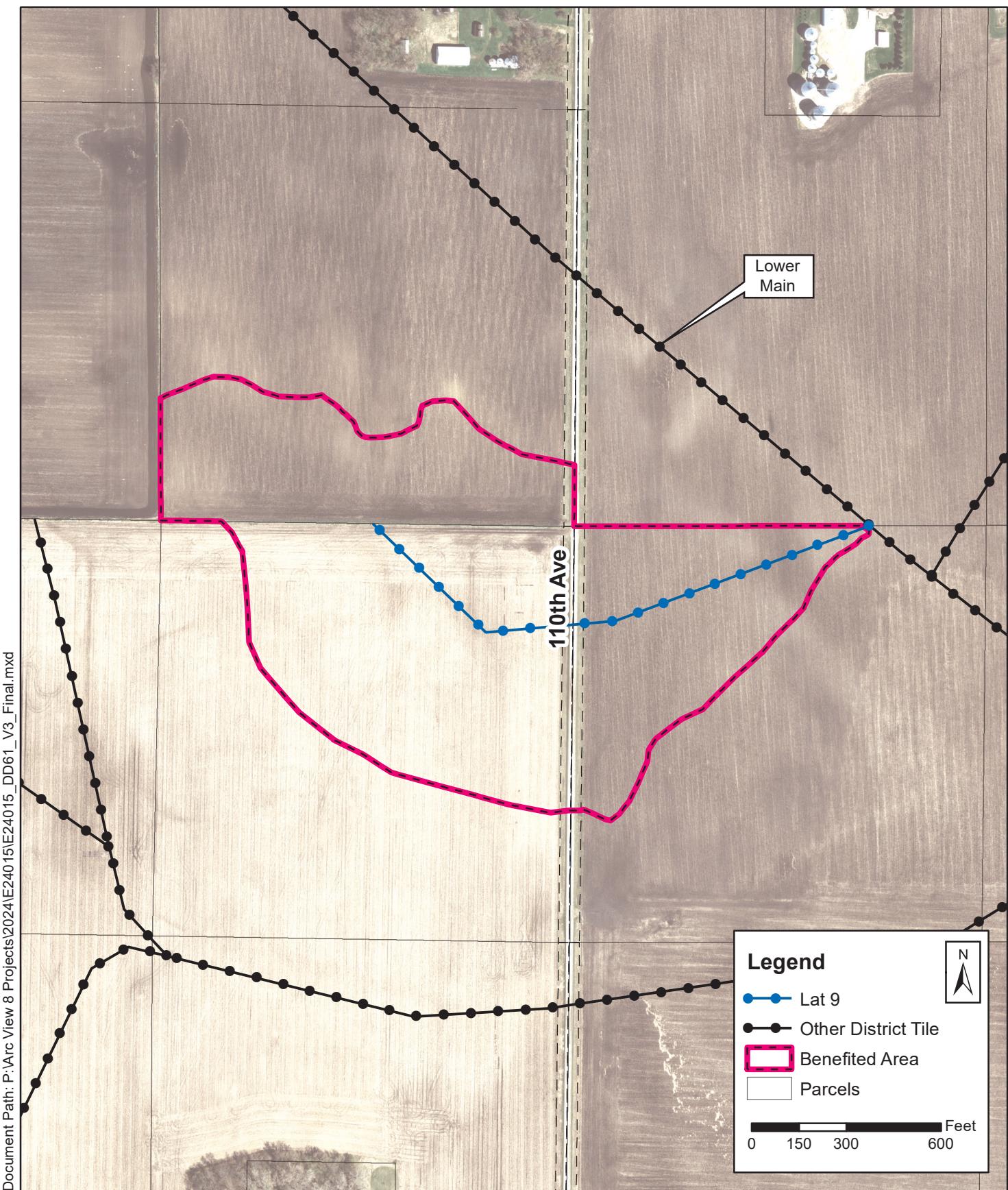
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 61

Lateral 9 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0212300001	ANDERSON PATSY J	NW SW 12 100 25	10.30	1,838.63	35.82%	18.39%
0211200004	ASKE GAYLE	SE NE 11 100 25	10.20	2,590.32	50.47%	25.90%
0211400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 11 100 25	17.30	5,132.89	100.00%	51.33%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		1.51	438.16		4.38%
		TOTAL	39.31	10,000.00		100.00%

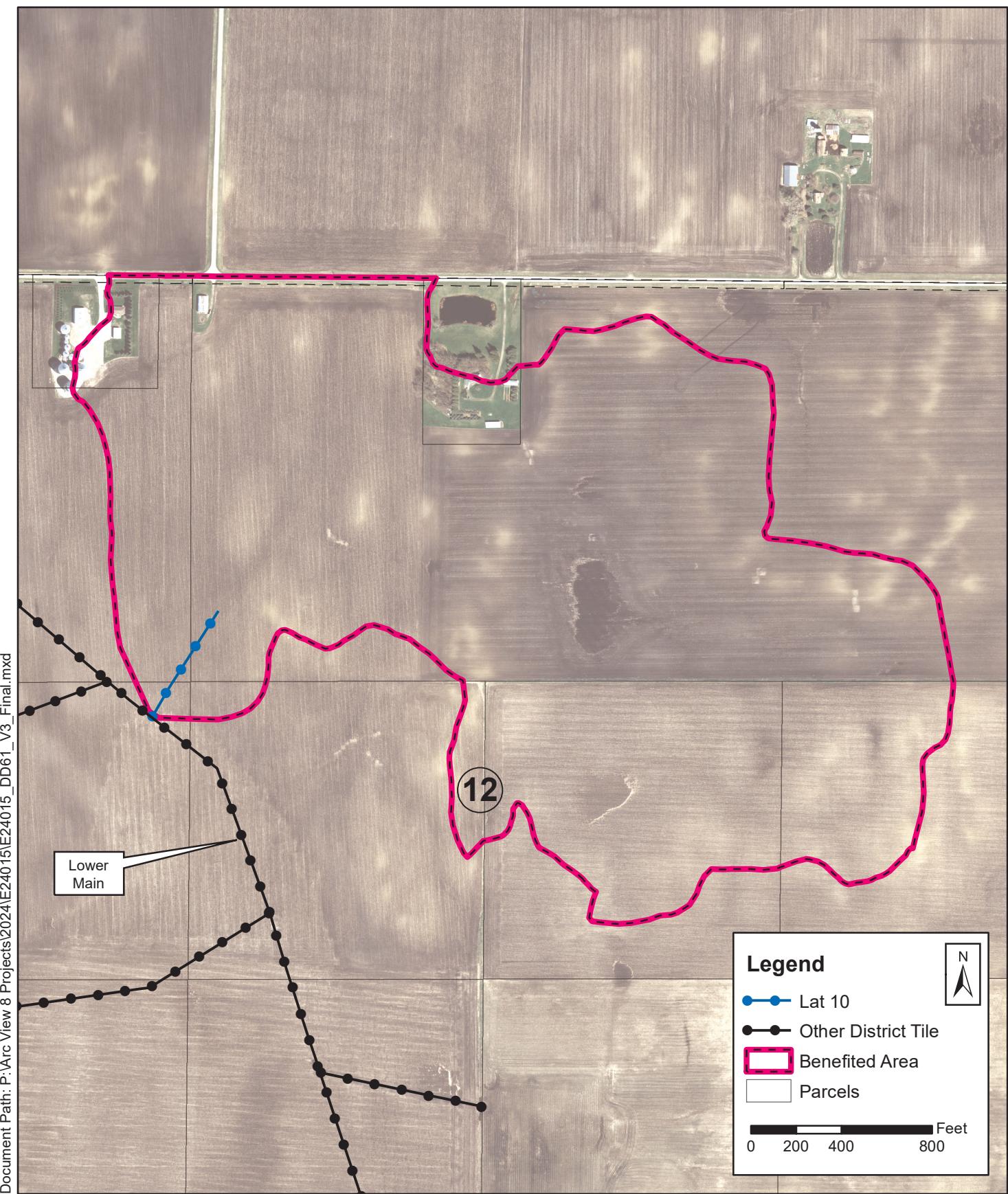
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 61

Lateral 10 Tile

Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 61
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
0212100004	ANDERSON PATSY J	A TR IN NWFR NE & NEFR NW & SW NE & SE NW 12 100 25	3.20	128.98	1.84%	1.29%
0212200001	ANDERSON PATSY J	150 A MORE OR LESS NE FR & E1/2 NW FR 12 100 25 EX BLDG SITE	96.30	7,014.96	100.00%	70.15%
0212300001	ANDERSON PATSY J	NW SW 12 100 25	0.80	38.75	0.55%	0.39%
0212300002	ANDERSON PATSY J	NE SW 12 100 25	3.30	170.79	2.43%	1.71%
0212100001	ANDERSON SCOTT D & ARIN L	W1/2 NW 12 100 25 EX A TR 500' X 555' DESC IN PLAT 050696	12.20	385.44	5.49%	3.85%
0212100002	ANDERSON SCOTT D & ARIN L	A TR IN WFR OF NW 12 100 25 500' X 555'	3.10	65.14	0.93%	0.65%
0212400001	YEGGE DAVID P TRUST & DONA R TRUST	NW SE 12 100 25	26.30	1,585.74	22.61%	15.86%
0212400002	YEGGE DAVID P TRUST & DONA R TRUST	NE SE 12 100 25	12.70	544.06	7.76%	5.44%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		1.09	66.14		0.66%
		TOTAL	158.99	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.