



**JACOBSON-WESTERGARD  
& ASSOCIATES, INC.**

Consulting Engineers & Land Surveyors

[www.jacobson-westergard.com](http://www.jacobson-westergard.com)

105 South 6th Street  
Estherville IA 51334

PHONE 712-362-2647 • FAX 712-362-2668  
EMAIL [jwa@jacobson-westergard.com](mailto:jwa@jacobson-westergard.com)

Scott A Brunsvold, PE  
Patrick N Boggess, PLS  
Richard A Hopper, PE  
Collin J Klingbeil, PE

Jeffrey L Rose, PE  
Dallas L Heikens, PE

Dale D Jacobson, PE (1922—1995)  
Kenneth D Westergard, PE, PLS (1930—2020)  
Robert V Bendixen, PLS (1947—2022)

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**"Bettering Iowa since 1970"**

June 29, 2023

Winnebago County Board of Supervisors  
Attn: Kris Oswald, Drainage Clerk  
126 S. Clark St.  
Forest City, IA 50436

RE: Pre-classification Report (Preliminary Cost Distributions)  
Drainage District No. 89  
Winnebago County, Iowa  
JWA Project No: E-22104

Dear Board Members and Landowners:

As directed, we have prepared a preliminary classification showing the approximate distribution of costs associated with the several options presented in the engineer's report for Drainage District No. 89. The district is currently under its original assessment schedule that has been in place since 1920. As detailed in the engineer's report dated June 29, 2023, the existing schedule is inequitable and of no value in distributing costs of any of the project options presented in the report. This preliminary classification has been done to provide landowners approximate dollar estimates associated with the project.

Although the preliminary classification is similar to what the Board would consider at the end of the project, it is an estimate and is to be used for informational purposes only. The final values will be based on actual project costs, and parcel-by-parcel relative benefits determined by an appointed classification commission and as such almost certainly will differ from the values shown in this report. With that being said, the preliminary classification is certainly of more benefit than the existing assessment schedule in estimating parcel-by-parcel costs, can be a useful planning tool for landowners, and much of the work completed can be reused as part of the final re-classification.

Schedules Developed:

The following schedules were developed as part of this pre-classification, corresponding to Options #1, 2, 2B, 3, & 4 shown in the engineer's report. Note that the estimated parcel specific dollars for Option #4 in the engineer's report are 61.6% (\$90,000 / \$146,000) of the dollars shown for Option #3.

1. Option #1 – Re-routed Main Tile Improvement (\$720,000 cost basis)
2. Option #2 – Lower Outlet (\$246,000 cost basis)
3. Option #2B – Section 23 Main Tile Replacement/Improvement (\$450,000 cost basis)
4. Option #3 – Right-of-Way Acquisition and Repair (\$146,000 cost basis)

Factors Considered in this Preliminary Classification:

By Iowa Code, drainage district classification is required to be spread equitably, based on benefit received. Several factors were considered in assigning benefits including land area, facility use, distance to the facility, runoff, soil type, and an adjustment factor. The factors are combined for each individual parcel to determine relative benefit, which in turn is used to determine the parcel specific cost.

- **Soil Factor:** 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 drainage district facilities.
- **Distance from the Facility:** looks at how far the land is away from the district facility. The distance is determined by the natural flow path from the parcel to the district facility, based on topography. 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 access and 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 1 mile in length, lands whose drainage water flows through the entire length of tile 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 runoff factor. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.
- **Adjustment Factor:** Iowa Code 468.40 requires that for state-owned wetlands the benefits cannot consider any benefit realized if the wetland were drained or converted to another land use. As noted in the engineer's report, the restored wetland areas on publicly owned ground still benefit from the facilities of DD89. When the water level exceeds the permanent pool elevation water enters the tile system through an intake. There are also still areas of public land that have operational tile systems, some of which were installed as part of the wetland restoration projects. However, we acknowledge the benefit is less than it would be for agricultural lands. The same applies to the timberland in the W ½ SW ¼ of Section 22. The land has been forested since at least the 1930's. An adjustment factor of 0.7 (30% reduction) was applied to the public and timberlands. We also applied an adjustment factor of 0.3 (70% reduction) to lands we are aware that are tiled out of the district, but surface runoff remains in the district.

Sincerely,

**JACOBSON-WESTERGARD & ASSOCIATES, INC.**

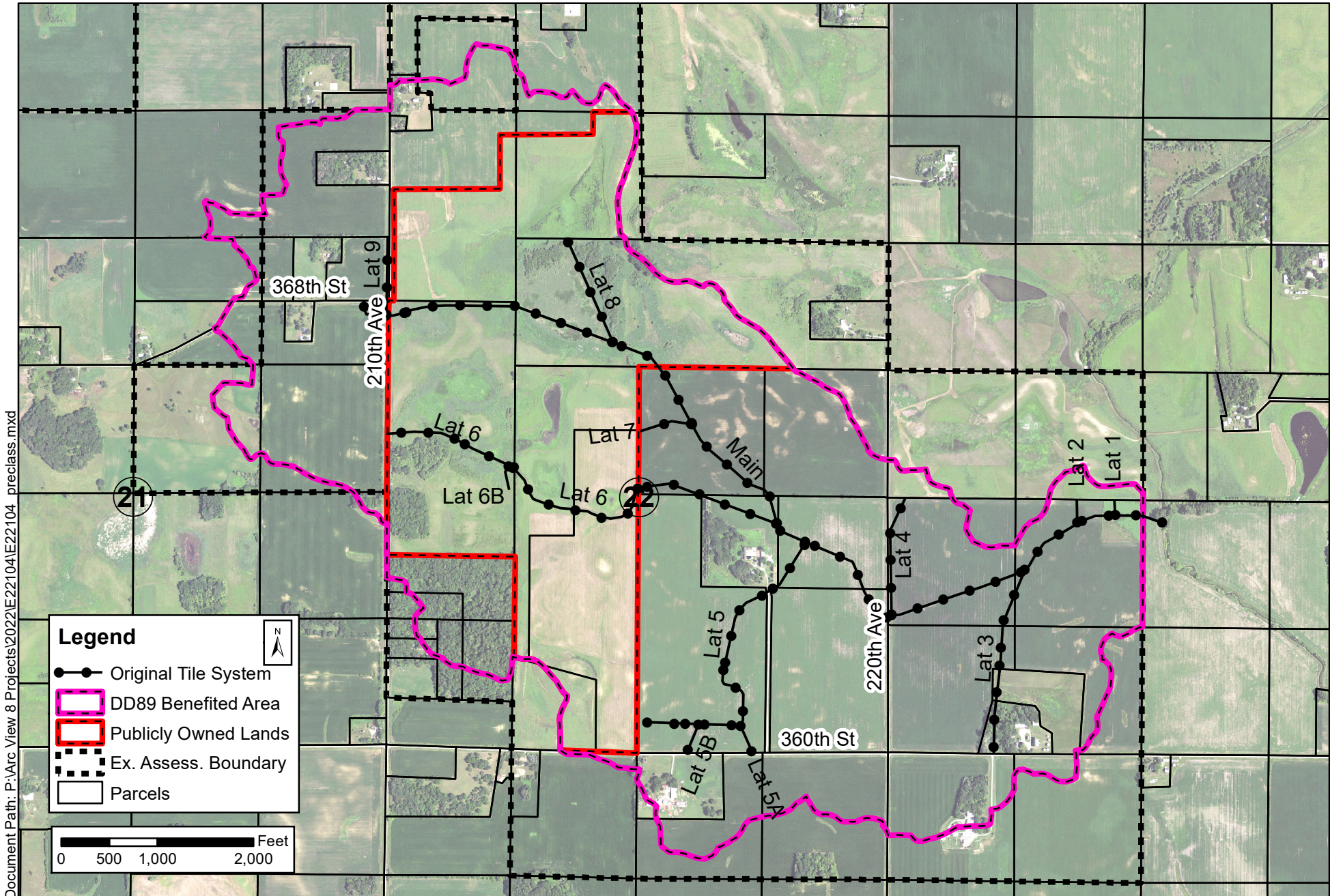


Collin J. Klingbeil, P.E.

Encl. Maps and Schedules

# Drainage District No. 89 Benefited Lands Map

Winnebago County, Iowa



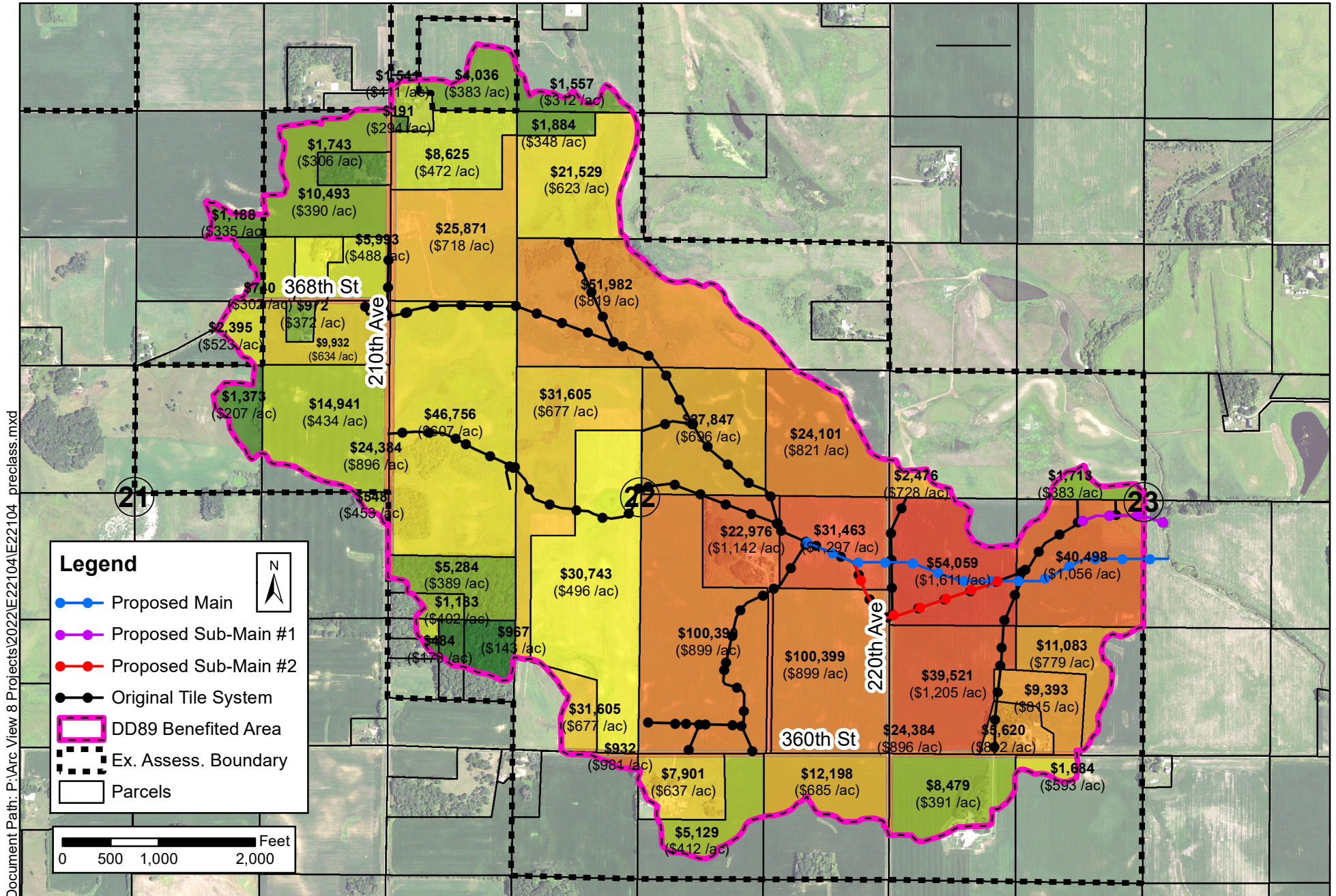
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# Drainage District No. 89

## Option #1 - Re-routed Main Improvement

### Estimated Dollars Based on \$720,000 Project Cost

Winnebago County, Iowa



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## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1221200008	BENSON AARON P	21-98-23	SW NE	6.62	1,372.81	1.37%	0.19%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	5,284.39	5.26%	0.73%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.77	966.80	0.96%	0.13%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	483.82	0.48%	0.07%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW 22 98 23 TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.94	1,182.95	1.18%	0.16%
1227100008	BRAKKE THOMAS R & RHONDA J	27-98-23	NE NW EX PARCEL "D" LOCATED IN NE NW DESC BY PLAT DOC 2017-1796	0.95	931.55	0.93%	0.13%
1215300014	BROWER ANDREW	15-98-23	PARCEL "C" BEING A PART OF SW1/4 DESC BY PLAT DOC 2021-1682	3.75	1,541.21	1.54%	0.21%
1223100003	BUFFINGTON BRUCE L ETAL	23-98-23	SW NW	3.40	2,476.16	2.47%	0.34%
1223100004	BUFFINGTON BRUCE L ETAL	23-98-23	SE NW	4.47	1,712.57	1.71%	0.24%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	40.00	27,847.29	27.74%	3.87%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	29.37	24,100.66	24.00%	3.35%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.06	483.25	0.48%	0.07%
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH S 4*25' W 422' TH N	2.61	972.21	0.97%	0.14%
1215300008	HOLTAN VALERE ETAL	15-98-23	NE SW EX TR 470 X 470 DESC BY PLAT DOC # 001077 ACCESS EASEMENT DEED DOC # 2016-1925	4.99	1,556.80	1.55%	0.22%
1215300011	HOLTAN VALERE ETAL	15-98-23	SE SW EX PLAT DOC 2017-1722 CONT 34.58 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	5.42	1,883.96	1.88%	0.26%
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	NW SW EX TR IN NW COR ACCESS EASEMENT DEED DOC # 2016-1925	10.55	4,035.81	4.02%	0.56%
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	SW SW EX A TR 443.2' E & W BY 387.3' N & S IN NW COR SW SW EX A TRACT DESC IN DOC 2017-1722 CONT 35.05 ACRES ACCESS EASEMENT DEED DOC # 2016- 1925	18.26	8,625.42	8.59%	1.20%

## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PART OF THE SW SW SECTION 15 & PART OF NW NW SECTION 22 -98-23 DESC BY PLAT DOC 2017-1722 ACCESS EASEMENT DEED DOC # 2016-1925	36.05	25,871.10	25.77%	3.59%
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017-1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016-1925	34.58	21,529.39	21.44%	2.99%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018-1172	61.92	30,743.12	30.62%	4.27%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	46.65	31,604.86	31.48%	4.39%
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	33.56	54,058.53	53.84%	7.51%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	38.36	40,498.03	40.34%	5.62%
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	SW SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	32.80	39,521.38	39.36%	5.49%
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	SE SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	14.23	11,082.69	11.04%	1.54%
1222400006	JOHNSON IVAN L REVOC TRUST & PHYLLIS M REVOC TRUST	22-98-23	SE1/4 OF 22 98 23 EX A TR CONT 44.37 A DESC IN BK 268 PG 33	111.63	100,399.42	100.00%	13.94%
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M	22-98-23	E 24.26 A OF NE SE 22 98 23 DESC IN BK	24.26	31,463.38	31.34%	4.37%

## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1216400005	KEHM JOHN	16-98-23	COM SE COR SE SE 16 98 23 TH N 540' ALONG E LINE TO BEG TH 760' E & W BY	5.70	1,742.96	1.74%	0.24%
1227200007	KINGLAND JOHN & MICHELLE	27-98-23	TR IN NW NE DESC IN BK 268 PG 55 PLAT IN BK 5 PG 55	12.40	7,900.92	7.87%	1.10%
1223300006	KNUDTSON JAY	23-98-23	PARCEL "C" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	6.92	5,620.30	5.60%	0.78%
1223300007	KNUDTSON JAY	23-98-23	PARCEL "D" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	11.53	9,392.58	9.36%	1.30%
1227200004	MILLER DIANE	27-98-23	NE NE	17.82	12,197.97	12.15%	1.69%
1227200008	MILLER DIANE	27-98-23	NW NE EX A TR CONT 14.25 A DESC IN PLAT BK 5 PG 40	12.45	5,129.14	5.11%	0.71%
1226100001	NELSON DAVID J	26-98-23	NW NW	21.66	8,478.83	8.45%	1.18%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.84	1,683.60	1.68%	0.23%
1221200002	OLSON DONALD D & ARCELI A	21-98-23	N1/2 NE NE COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH W 343' TH	5.93	3,016.19	3.00%	0.42%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.55	1,188.19	1.18%	0.17%
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.89	10,492.54	10.45%	1.46%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.45	739.74	0.74%	0.10%
1221200003	RILEY DIANNE A & FRANK W	21-98-23	N1/2 NE NE EX COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH	12.27	5,992.77	5.97%	0.83%
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.58	2,394.57	2.39%	0.33%
1221200007	RILEY DIANNE A & FRANK W	21-98-23	S1/2 NE NE EX A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH	15.67	9,932.50	9.89%	1.38%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	34.44	14,941.48	14.88%	2.08%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.21	548.48	0.55%	0.08%

PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	DOLLARS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	20.11	22,975.54	22.88%	3.19%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.47	89.54	0.09%	0.01%
1215300003	VANHOOSER SALLY A	15-98-23	A TR OF LAND DESC AS COM AT NW COR OF SW TH S ALONG SEC LINE 1386.6' TO	0.65	190.88	0.19%	0.03%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW SUBJECT TO WRP EASMENT PLAT #2010-	76.97	46,755.57	46.57%	6.49%
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.48	51,982.42	51.78%	7.22%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			27.21	24,383.73		3.39%
TOTAL				978.70	720,000.00		100.00%

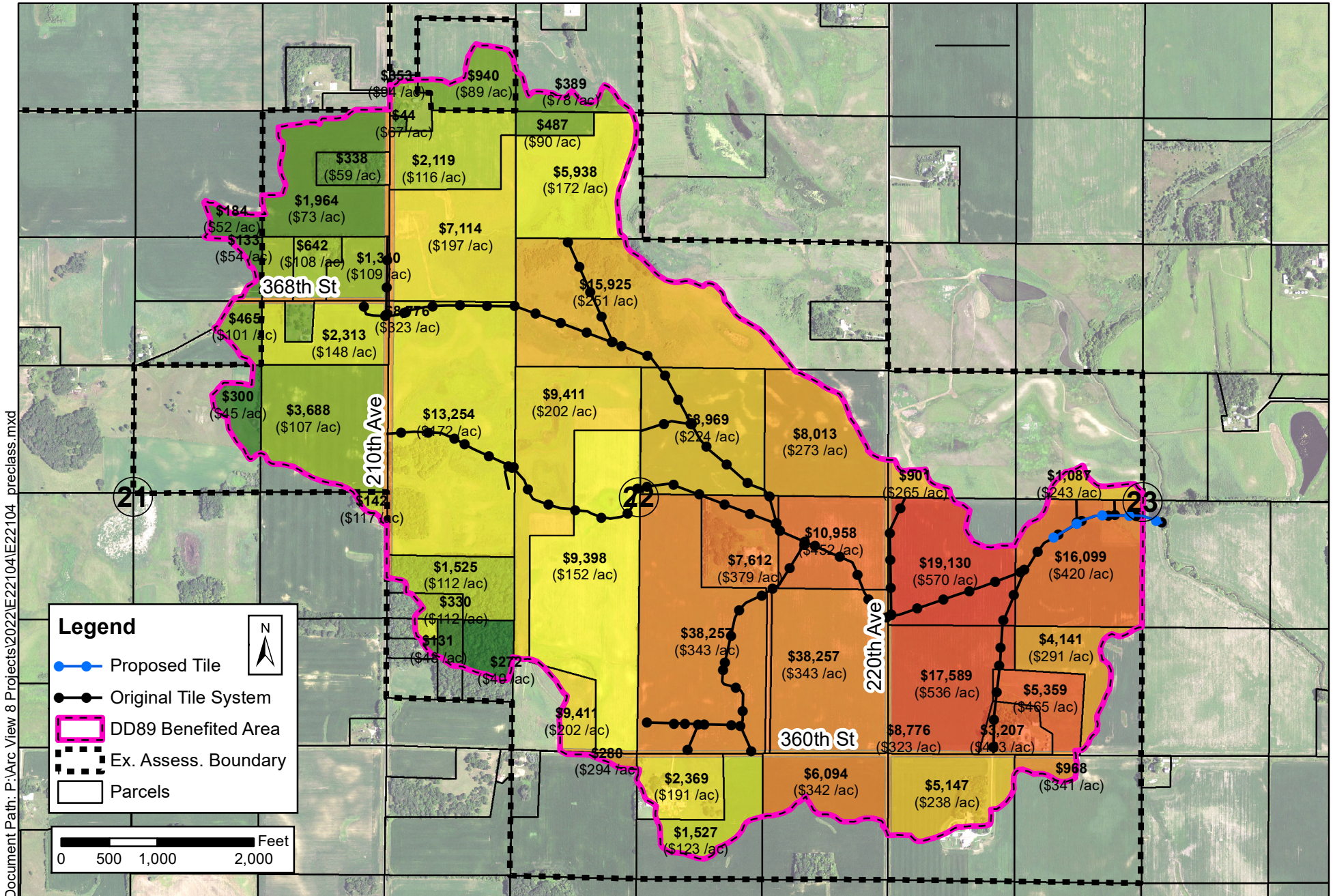


# Drainage District No. 89

## Option #2 - Lower Outlet

### Estimated Dollars Based on \$246,000 Project Cost

Winnebago County, Iowa



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PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1221200008	BENSON AARON P	21-98-23	SW NE	6.62	299.76	0.78%	0.12%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	1,525.48	3.99%	0.62%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.77	271.93	0.71%	0.11%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	130.62	0.34%	0.05%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW 22 98 23 TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.94	329.56	0.86%	0.13%
1227100008	BRAKKE THOMAS R & RHONDA J	27-98-23	NE NW EX PARCEL "D" LOCATED IN NE NW DESC BY PLAT DOC 2017-1796	0.95	279.69	0.73%	0.11%
1215300014	BROWER ANDREW	15-98-23	PARCEL "C" BEING A PART OF SW1/4 DESC BY PLAT DOC 2021-1682	3.75	352.56	0.92%	0.14%
1223100003	BUFFINGTON BRUCE L ETAL	23-98-23	SW NW	3.40	901.22	2.36%	0.37%
1223100004	BUFFINGTON BRUCE L ETAL	23-98-23	SE NW	4.47	1,087.31	2.84%	0.44%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	40.00	8,968.98	23.44%	3.65%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	29.37	8,013.44	20.95%	3.26%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.06	131.90	0.34%	0.05%
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH S 4*25' W 422' TH N	2.61	222.40	0.58%	0.09%
1215300008	HOLTAN VALERE ETAL	15-98-23	NE SW EX TR 470 X 470 DESC BY PLAT DOC # 001077 ACCESS EASEMENT DEED DOC # 2016-1925	4.99	388.50	1.02%	0.16%
1215300011	HOLTAN VALERE ETAL	15-98-23	SE SW EX PLAT DOC 2017-1722 CONT 34.58 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	5.42	486.93	1.27%	0.20%
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	NW SW EX TR IN NW COR ACCESS EASEMENT DEED DOC # 2016-1925	10.55	940.00	2.46%	0.38%
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	SW SW EX A TR 443.2' E & W BY 387.3' N & S IN NW COR SW SW EX A TRACT DESC IN DOC 2017-1722 CONT 35.05 ACRES ACCESS EASEMENT DEED DOC # 2016- 1925	18.26	2,118.85	5.54%	0.86%

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PART OF THE SW SW SECTION 15 & PART OF NW NW SECTION 22 -98-23 DESC BY PLAT DOC 2017-1722 ACCESS EASEMENT DEED DOC # 2016-1925	36.05	7,113.74	18.59%	2.89%
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017-1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016-1925	34.58	5,938.23	15.52%	2.41%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018-1172	61.92	9,398.18	24.57%	3.82%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	46.65	9,410.67	24.60%	3.83%
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	33.56	19,130.44	50.00%	7.78%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	38.36	16,098.60	42.08%	6.54%
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	SW SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	32.80	17,589.09	45.98%	7.15%
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	SE SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	14.23	4,141.12	10.82%	1.68%
1222400006	JOHNSON IVAN L REVOC TRUST & PHYLLIS M REVOC TRUST	22-98-23	SE1/4 OF 22 98 23 EX A TR CONT 44.37 A DESC IN BK 268 PG 33	111.63	38,257.44	100.00%	15.55%
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	E 24.26 A OF NE SE 22 98 23 DESC IN BK 303 PG 420	24.26	10,957.98	28.64%	4.45%

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1216400005	KEHM JOHN	16-98-23	COM SE COR SE SE 16 98 23 TH N 540' ALONG E LINE TO BEG TH 760' E & W BY	5.70	338.30	0.88%	0.14%
1227200007	KINGLAND JOHN & MICHELLE	27-98-23	TR IN NW NE DESC IN BK 268 PG 55 PLAT IN BK 5 PG 55	12.40	2,368.97	6.19%	0.96%
1223300006	KNUDTSON JAY	23-98-23	PARCEL "C" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	6.92	3,206.64	8.38%	1.30%
1223300007	KNUDTSON JAY	23-98-23	PARCEL "D" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	11.53	5,358.91	14.01%	2.18%
1227200004	MILLER DIANE	27-98-23	NE NE	17.82	6,093.92	15.93%	2.48%
1227200008	MILLER DIANE	27-98-23	NW NE EX A TR CONT 14.25 A DESC IN PLAT BK 5 PG 40	12.45	1,527.25	3.99%	0.62%
1226100001	NELSON DAVID J	26-98-23	NW NW	21.66	5,146.56	13.45%	2.09%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.84	967.57	2.53%	0.39%
1221200002	OLSON DONALD D & ARCELI A	21-98-23	N1/2 NE NE COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH W 343' TH	5.93	641.72	1.68%	0.26%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.55	184.13	0.48%	0.07%
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.89	1,963.82	5.13%	0.80%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.45	133.02	0.35%	0.05%
1221200003	RILEY DIANNE A & FRANK W	21-98-23	N1/2 NE NE EX COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH	12.27	1,340.48	3.50%	0.54%
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.58	464.77	1.21%	0.19%
1221200007	RILEY DIANNE A & FRANK W	21-98-23	S1/2 NE NE EX A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH	15.67	2,313.42	6.05%	0.94%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	34.44	3,688.14	9.64%	1.50%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.21	141.76	0.37%	0.06%

Lower and Replace 1,200 LF of Main Tile  
and Complete Minor Repairs

DRAINAGE DISTRICT NO. 89  
PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	20.11	7,611.82	19.90%	3.09%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.47	24.88	0.07%	0.01%
1215300003	VANHOOSER SALLY A	15-98-23	A TR OF LAND DESC AS COM AT NW COR OF SW TH S ALONG SEC LINE 1386.6' TO	0.65	43.66	0.11%	0.02%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW SUBJECT TO WRP EASMENT PLAT #2010-	76.97	13,254.34	34.65%	5.39%
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.48	15,924.93	41.63%	6.47%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS	--		27.21	8,776.37		3.57%
TOTAL				978.70	246,000.00		100.00%

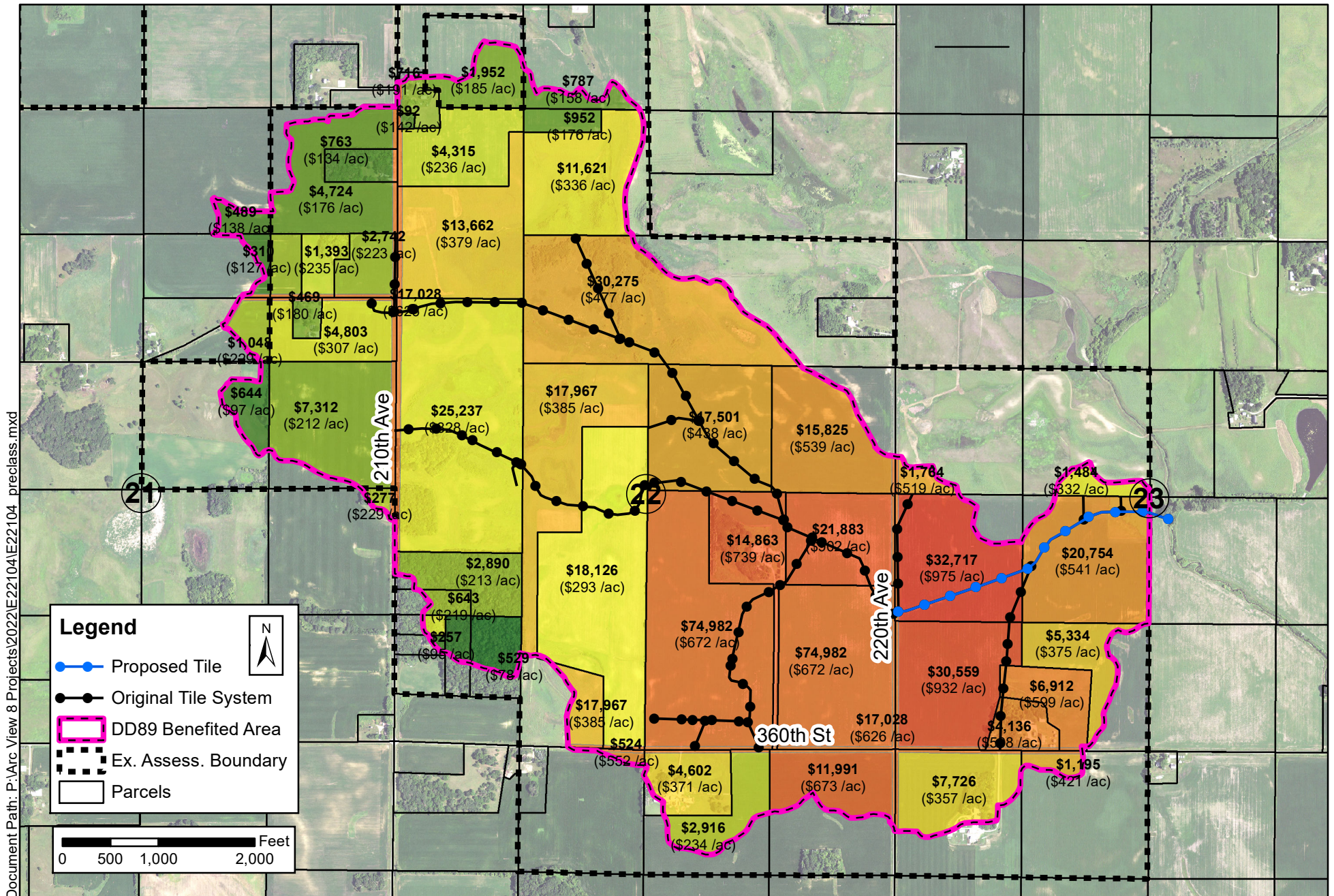
DOLLARS SHOWN ARE APPROXIMATE AND ARE TO BE USED FOR INFORMATIONAL PURPOSES ONLY

# Drainage District No. 89

## Option #2B - Section 23 Main Tile Replacement/Improvement

### Estimated Dollars Based on \$450,000 Project Cost

Winnebago County, Iowa



PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1221200008	BENSON AARON P	21-98-23	SW NE	6.62	643.86	0.86%	0.14%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	2,890.08	3.85%	0.64%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.77	528.75	0.71%	0.12%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	257.44	0.34%	0.06%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW 22 98 23 TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.94	642.81	0.86%	0.14%
1227100008	BRAKKE THOMAS R & RHONDA J	27-98-23	NE NW EX PARCEL "D" LOCATED IN NE NW DESC BY PLAT DOC 2017-1796	0.95	524.28	0.70%	0.12%
1215300014	BROWER ANDREW	15-98-23	PARCEL "C" BEING A PART OF SW1/4 DESC BY PLAT DOC 2021-1682	3.75	715.95	0.95%	0.16%
1223100003	BUFFINGTON BRUCE L ETAL	23-98-23	SW NW	3.40	1,764.09	2.35%	0.39%
1223100004	BUFFINGTON BRUCE L ETAL	23-98-23	SE NW	4.47	1,484.47	1.98%	0.33%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	40.00	17,501.14	23.34%	3.89%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	29.37	15,824.71	21.10%	3.52%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.06	259.03	0.35%	0.06%
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH S 4*25' W 422' TH N	2.61	469.00	0.63%	0.10%
1215300008	HOLTAN VALERE ETAL	15-98-23	NE SW EX TR 470 X 470 DESC BY PLAT DOC # 001077 ACCESS EASEMENT DEED DOC # 2016-1925	4.99	786.77	1.05%	0.17%
1215300011	HOLTAN VALERE ETAL	15-98-23	SE SW EX PLAT DOC 2017-1722 CONT 34.58 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	5.42	952.11	1.27%	0.21%
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	NW SW EX TR IN NW COR ACCESS EASEMENT DEED DOC # 2016-1925	10.55	1,951.71	2.60%	0.43%
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	SW SW EX A TR 443.2' E & W BY 387.3' N & S IN NW COR SW SW EX A TRACT DESC IN DOC 2017-1722 CONT 35.05 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	18.26	4,315.07	5.75%	0.96%

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PART OF THE SW SW SECTION 15 & PART OF NW NW SECTION 22 -98-23 DESC BY PLAT DOC 2017-1722 ACCESS EASEMENT DEED DOC # 2016-1925	36.05	13,661.66	18.22%	3.04%
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017-1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016-1925	34.58	11,620.89	15.50%	2.58%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018-1172	61.92	18,126.39	24.17%	4.03%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	46.65	17,967.13	23.96%	3.99%
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	33.56	32,717.27	43.63%	7.27%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	38.36	20,754.23	27.68%	4.61%
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	SW SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	32.80	30,559.26	40.76%	6.79%
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	SE SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	14.23	5,334.50	7.11%	1.19%
1222400006	JOHNSON IVAN L REVOC TRUST & PHYLLIS M REVOC TRUST	22-98-23	SE1/4 OF 22 98 23 EX A TR CONT 44.37 A DESC IN BK 268 PG 33	111.63	74,982.43	100.00%	16.66%
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	E 24.26 A OF NE SE 22 98 23 DESC IN BK 303 PG 420	24.26	21,882.56	29.18%	4.86%



PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1216400005	KEHM JOHN	16-98-23	COM SE COR SE SE 16 98 23 TH N 540' ALONG E LINE TO BEG TH 760' E & W BY	5.70	762.96	1.02%	0.17%
1227200007	KINGLAND JOHN & MICHELLE	27-98-23	TR IN NW NE DESC IN BK 268 PG 55 PLAT IN BK 5 PG 55	12.40	4,601.56	6.14%	1.02%
1223300006	KNUDTSON JAY	23-98-23	PARCEL "C" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	6.92	4,135.90	5.52%	0.92%
1223300007	KNUDTSON JAY	23-98-23	PARCEL "D" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	11.53	6,911.87	9.22%	1.54%
1227200004	MILLER DIANE	27-98-23	NE NE	17.82	11,991.23	15.99%	2.66%
1227200008	MILLER DIANE	27-98-23	NW NE EX A TR CONT 14.25 A DESC IN PLAT BK 5 PG 40	12.45	2,915.88	3.89%	0.65%
1226100001	NELSON DAVID J	26-98-23	NW NW	21.66	7,725.67	10.30%	1.72%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.84	1,195.26	1.59%	0.27%
1221200002	OLSON DONALD D & ARCELI A	21-98-23	N1/2 NE NE COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH W 343' TH	5.93	1,392.85	1.86%	0.31%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.55	488.96	0.65%	0.11%
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.89	4,724.22	6.30%	1.05%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.45	310.21	0.41%	0.07%
1221200003	RILEY DIANNE A & FRANK W	21-98-23	N1/2 NE NE EX COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH	12.27	2,742.10	3.66%	0.61%
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.58	1,048.20	1.40%	0.23%
1221200007	RILEY DIANNE A & FRANK W	21-98-23	S1/2 NE NE EX A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH	15.67	4,803.33	6.41%	1.07%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	34.44	7,312.33	9.75%	1.62%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.21	277.19	0.37%	0.06%

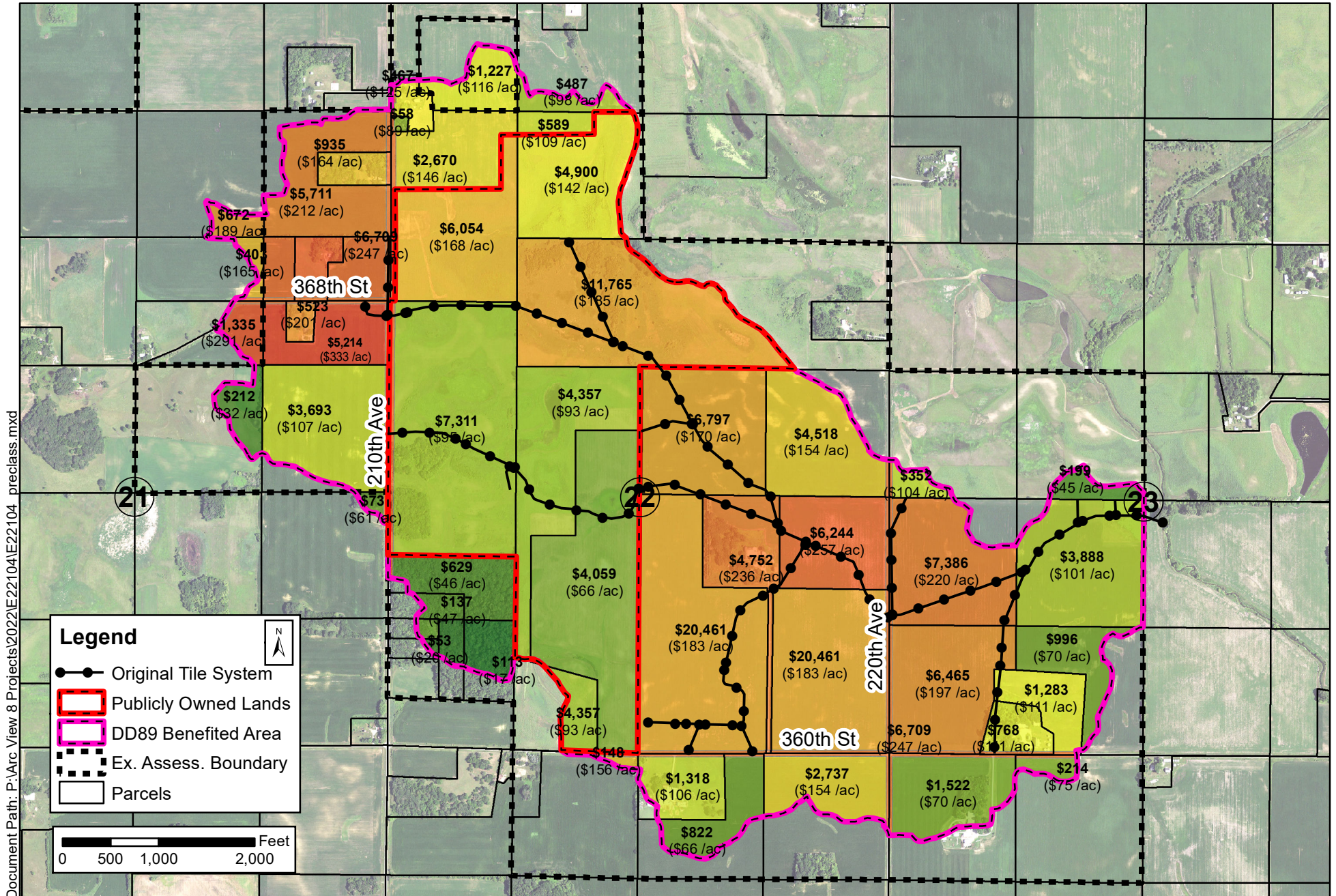
PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	20.11	14,863.00	19.82%	3.30%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.47	47.64	0.06%	0.01%
1215300003	VANHOOSER SALLY A	15-98-23	A TR OF LAND DESC AS COM AT NW COR OF SW TH S ALONG SEC LINE 1386.6' TO	0.65	92.08	0.12%	0.02%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW SUBJECT TO WRP EASMENT PLAT #2010-	76.97	25,237.19	33.66%	5.61%
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.48	30,274.97	40.38%	6.73%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS	--		27.21	17,027.81		3.78%
TOTAL				978.70	450,000.00		100.00%

# Drainage District No. 89

## Option #3 - Right-of-Way Acquisition and Repair

### Estimated Dollars Based on \$146,000 Project Cost

Winnebago County, Iowa



## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1221200008	BENSON AARON P	21-98-23	SW NE	6.62	211.54	1.03%	0.14%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	628.81	3.07%	0.43%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.77	112.65	0.55%	0.08%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	52.75	0.26%	0.04%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW 22 98 23 TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.94	137.22	0.67%	0.09%
1227100008	BRAKKE THOMAS R & RHONDA J	27-98-23	NE NW EX PARCEL "D" LOCATED IN NE NW DESC BY PLAT DOC 2017-1796	0.95	148.16	0.72%	0.10%
1215300014	BROWER ANDREW	15-98-23	PARCEL "C" BEING A PART OF SW1/4 DESC BY PLAT DOC 2021-1682	3.75	467.40	2.28%	0.32%
1223100003	BUFFINGTON BRUCE L ETAL	23-98-23	SW NW	3.40	352.34	1.72%	0.24%
1223100004	BUFFINGTON BRUCE L ETAL	23-98-23	SE NW	4.47	199.19	0.97%	0.14%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	40.00	6,796.71	33.22%	4.66%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	29.37	4,517.67	22.08%	3.09%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.06	54.27	0.27%	0.04%
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH S 4*25' W 422' TH N	2.61	523.32	2.56%	0.36%
1215300008	HOLTAN VALERE ETAL	15-98-23	NE SW EX TR 470 X 470 DESC BY PLAT DOC # 001077 ACCESS EASEMENT DEED DOC # 2016-1925	4.99	487.11	2.38%	0.33%
1215300011	HOLTAN VALERE ETAL	15-98-23	SE SW EX PLAT DOC 2017-1722 CONT 34.58 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	5.42	589.48	2.88%	0.40%
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	NW SW EX TR IN NW COR ACCESS EASEMENT DEED DOC # 2016-1925	10.55	1,226.95	6.00%	0.84%
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	SW SW EX A TR 443.2' E & W BY 387.3' N & S IN NW COR SW SW EX A TRACT DESC IN DOC 2017-1722 CONT 35.05 ACRES ACCESS EASEMENT DEED DOC # 2016- 1925	18.26	2,670.29	13.05%	1.83%

## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PART OF THE SW SW SECTION 15 & PART OF NW NW SECTION 22 -98-23 DESC BY PLAT DOC 2017-1722 ACCESS EASEMENT DEED DOC # 2016-1925	36.05	6,053.87	29.59%	4.15%
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017-1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016-1925	34.58	4,900.03	23.95%	3.36%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018-1172	61.92	4,059.14	19.84%	2.78%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	46.65	4,356.67	21.29%	2.98%
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	33.56	7,385.71	36.10%	5.06%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	38.36	3,888.16	19.00%	2.66%
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	SW SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	32.80	6,464.81	31.60%	4.43%
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	SE SW 23 98 23 EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	14.23	996.08	4.87%	0.68%
1222400006	JOHNSON IVAN L REVOC TRUST & PHYLLIS M REVOC TRUST	22-98-23	SE1/4 OF 22 98 23 EX A TR CONT 44.37 A DESC IN BK 268 PG 33	111.63	20,460.94	100.00%	14.01%
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	E 24.26 A OF NE SE 22 98 23 DESC IN BK 303 PG 420	24.26	6,243.69	30.52%	4.28%

## PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	DOLLARS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
1216400005	KEHM JOHN	16-98-23	COM SE COR SE SE 16 98 23 TH N 540' ALONG E LINE TO BEG TH 760' E & W BY	5.70	934.68	4.57%	0.64%
1227200007	KINGLAND JOHN & MICHELLE	27-98-23	TR IN NW NE DESC IN BK 268 PG 55 PLAT IN BK 5 PG 55	12.40	1,318.01	6.44%	0.90%
1223300006	KNUDTSON JAY	23-98-23	PARCEL "C" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	6.92	767.87	3.75%	0.53%
1223300007	KNUDTSON JAY	23-98-23	PARCEL "D" IN S1/2 SW1/4 23 98 23 DESC BY PLAT DOC # 2021-1397	11.53	1,283.26	6.27%	0.88%
1227200004	MILLER DIANE	27-98-23	NE NE	17.82	2,737.17	13.38%	1.87%
1227200008	MILLER DIANE	27-98-23	NW NE EX A TR CONT 14.25 A DESC IN PLAT BK 5 PG 40	12.45	822.06	4.02%	0.56%
1226100001	NELSON DAVID J	26-98-23	NW NW	21.66	1,522.22	7.44%	1.04%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.84	213.57	1.04%	0.15%
1221200002	OLSON DONALD D & ARCELI A	21-98-23	N1/2 NE NE COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH W 343' TH	5.93	1,591.26	7.78%	1.09%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.55	671.80	3.28%	0.46%
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.89	5,711.33	27.91%	3.91%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.45	403.45	1.97%	0.28%
1221200003	RILEY DIANNE A & FRANK W	21-98-23	N1/2 NE NE EX COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH	12.27	3,118.80	15.24%	2.14%
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.58	1,334.80	6.52%	0.91%
1221200007	RILEY DIANNE A & FRANK W	21-98-23	S1/2 NE NE EX A TR IN S1/2 NE NE BEG	15.67	5,214.26	25.48%	3.57%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	34.44	3,692.68	18.05%	2.53%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.21	73.35	0.36%	0.05%

PRELIMINARY BENEFITS SCHEDULE FOR PROPOSED TILE IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	DOLLARS	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)		(% OF MAX)	(%)
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	20.11	4,751.92	23.22%	3.25%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.47	9.76	0.05%	0.01%
1215300003	VANHOOSER SALLY A	15-98-23	A TR OF LAND DESC AS COM AT NW COR OF SW TH S ALONG SEC LINE 1386.6' TO	0.65	57.89	0.28%	0.04%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW	76.97	7,310.96	35.73%	5.01%
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.48	11,764.55	57.50%	8.06%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS	--		27.21	6,709.39		4.60%
TOTAL				978.70	146,000.00		100.00%