



JACOBSON-WESTERGARD & ASSOCIATES, INC.
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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 41 **DICKINSON COUNTY**

TRUSTEES: Dickinson County Boards of Supervisors

Kim Wermersen
William Leupold
Jeff Thee
Steve Clark
Tim Fairchild

Lori Pedersen, County Auditor
Jordan Moyer, Drainage Administrator

Commissioners:	Melvin Wernimont
	Greg Feldman
	Collin J. Klingbeil, PE

JW PROJECT E22175

**COMMISSIONERS' OATH
FOR RECLASSIFICATION OF
DICKINSON COUNTY DRAINAGE DISTRICT NO. 41**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Dickinson County in which Drainage District No. 41 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 Melvin Wernimont
Melvin Wernimont

Signed Greg Feldman
Greg Feldman

Date 3-11-24

Date 3-11-24

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
Collin J. Klingbeil, PE

Date 3/11/2024

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
DICKINSON COUNTY DRAINAGE DISTRICT NO. 41**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Dickinson County Drainage District No. 41, 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.

Drainage District No. 41 was established in 1919. An open ditch and an extensive tile system were constructed as part of the original improvements. We note that the original plat map shows many private tile, which are not drainage district facilities. We also note that during construction several new laterals were added, and several were extended. We were unable to find a plat map showing the route of these additional/extended tile and used best professional judgment (combination of topography, historical aerial photos showing signs of tile, lands affected description in drainage district records) in drawing the location of the tile. All tile shown on maps are approximate in location, drawn to the best of our ability with the information available to us without physically locating/digging up the tile.

We separated the district facilities into the following schedules for levying the costs of repairs and improvements:

1. Main Open Ditch
2. Lower Main Tile
3. Upper Main Tile, Branches 88 & 88-9
4. Lower Branch 20, Branch 20-15
5. Upper Branch 20, Branch 20-157
6. Branches 20-22 & 20-22-70
7. Branch 20-22-18
8. Branch 20-22-48
9. Branches 20-37, 20-37-8, & 20-37-17
10. Branches 20-53, 20-53-26
11. Branches 20-88, 20-88-41, 20-88-41-24, 20-88-41-25 W, & 20-88-41-25 E
12. Branch 20-110
13. Branches 20-117, 20-117-42, 20-117-54-W, & 20-117-54-E
14. Branch 36
15. Branches 68, 68-45, 68-65
16. Branch 68-26
17. Branch 104
18. Branches 132, 132-27, 132-60
19. Branch 145
20. Branch 153
21. Branches 155 & 155-45
22. Branches 182 & 182-36
23. Branches 182-26, 182-26-38, & 182-26-46
24. Branch 182-34

Several tile laterals are located completely within county road right-of-way (ROW). According to Iowa Code Dickinson County Secondary Roads is responsible for the cost of repairs, therefore schedules for these branches are not necessary and were not developed. The branches include:

20-22-18-24-N, 20-22-18-24S, 20-22-48-22-N, 20-22-48-22-S, 20-22-59-N, 20-22-59-S, 20-52-13-N, 20-52-13-S, 20-114, 20-115, 20-117-70, 20-184, 36-7N, 36-7S, 67+40, 67+90, 68-22, 68-91, 126, 127, 132-101, 153-36-W, 153-36-E, 171, 182-59. See enclosed plat map for locations.

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.

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



Melvin Wernimont



Greg Feldman

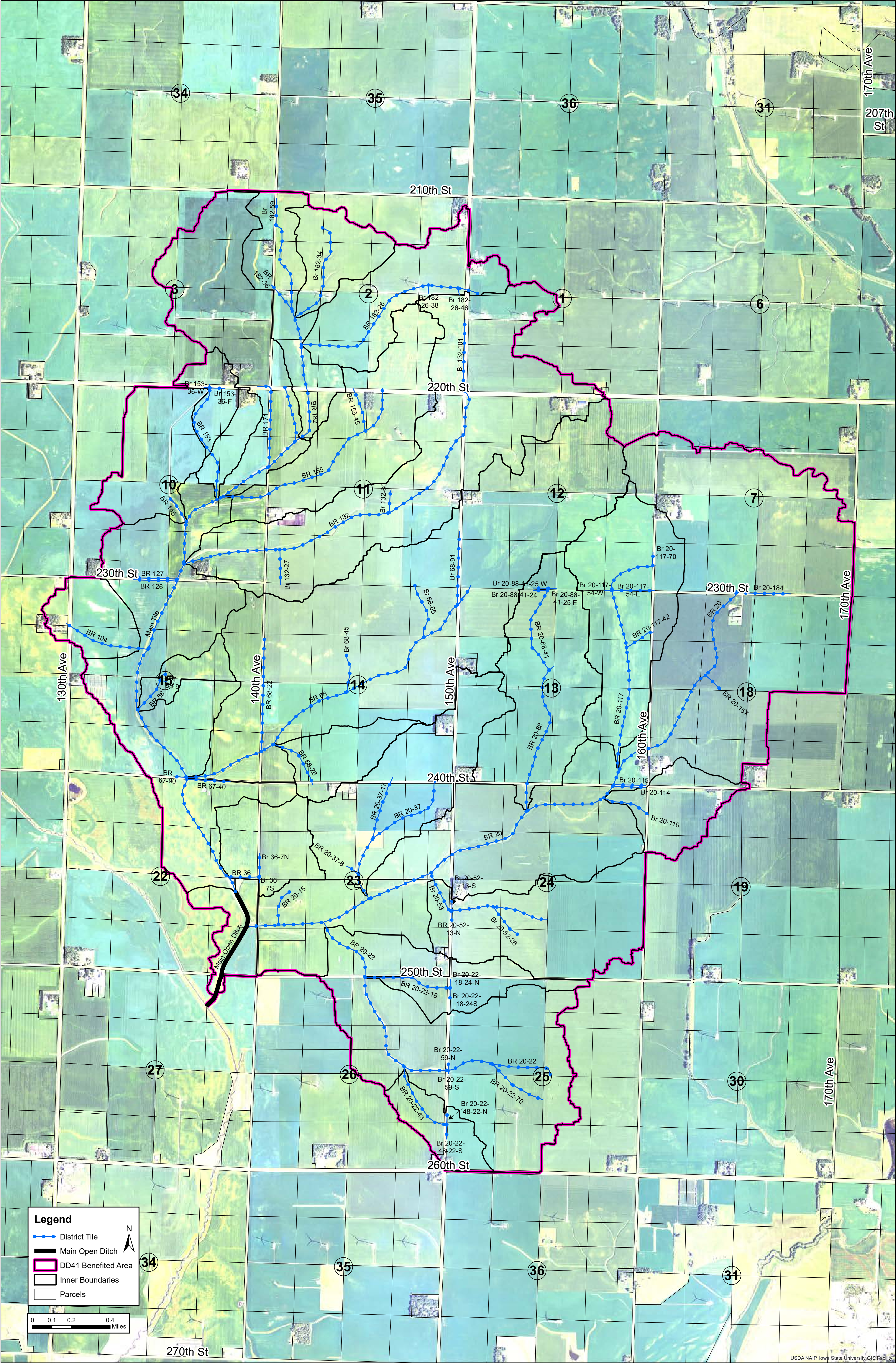


Collin J. Klingbeil, PE

Date: March 11, 2024

Drainage District No. 41
Drainage Plat Map

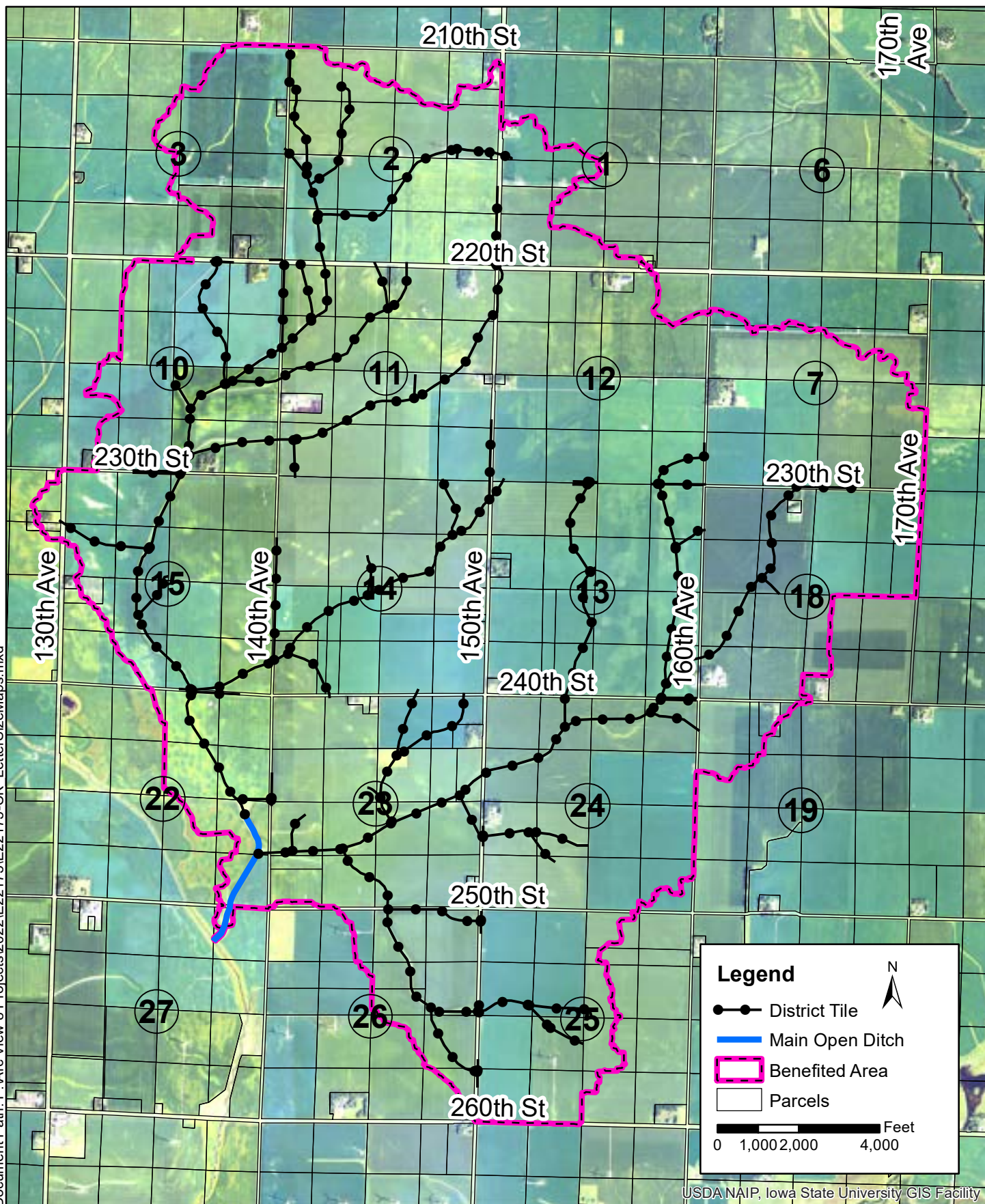
Dickinson County, Iowa



Drainage District No. 41 Main Open Ditch Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0915200003	AKJEM LLC	SW NE 15-98-38	40.00	690.32	49.28%	0.69%
0915200004	AKJEM LLC	SE NE 15-98-38	39.00	724.18	51.70%	0.72%
0925300002	ARMS, JEANETTE	NE SW 25-98-38	40.00	691.41	49.36%	0.69%
0925300004	ARMS, JEANETTE	SE SW 25-98-38	38.48	561.01	40.05%	0.56%
0925300001	ARMS, RUSSELL D	NW SW 25-98-38	38.64	589.07	42.06%	0.59%
0925300003	ARMS, RUSSELL D	SW SW SEC 25-98-38	37.32	549.43	39.23%	0.55%
0913300001	BATES, MARILYN	NW SW 13-98-38	38.64	532.79	38.04%	0.53%
0913300002	BATES, MARILYN	W 10 AC NE SW 13-98-38	10.00	128.00	9.14%	0.13%
0913300003	BATES, MARILYN	E 30 AC OF NE SW 13-98-38	30.00	400.00	28.56%	0.40%
0913300004	BATES, MARILYN	SW SW EXC TRT SW COR 13-98-38	28.49	421.63	30.10%	0.42%
0913300006	BATES, MARILYN	W 10 AC SE SW 13-98-38	9.75	143.37	10.24%	0.14%
0913300007	BATES, MARILYN	E 30 AC SE SW 13-98-38	29.25	456.49	32.59%	0.46%
0910300008	BOCKMAN AG INC	TRT 171' X 374' SW SW 10-98-38	0.30	3.02	0.22%	0.003%
0910300009	BOCKMAN LTD	10 AC TRT SW SW & SE SW EXC TRT 171' X 374' 10-98-38	5.00	49.01	3.50%	0.05%
0910300005	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW SW EXC S'LY TRT 10-98-38	9.10	87.45	6.24%	0.09%
0911100001	BOCKMAN, DANIEL AND MELISSA TRUSTEES	NW NW 11-98-38	37.23	388.92	27.77%	0.39%
0911100003	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW NW 11-98-38	39.00	656.66	46.88%	0.66%
0927200002	BOCKMAN, DAVID AND AMY FAMILY TRUST ETAL	NE NE 27-98-38	3.40	50.86	3.63%	0.05%
0910100003	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 NE NW 10-98-38	19.09	268.41	19.16%	0.27%
0910100006	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 SE NW 10-98-38	20.00	327.78	23.40%	0.33%
0901300002	BON TERRE FARMS LLC	EXC N 40 ROD NW SW 1-98-38	19.09	116.13	8.29%	0.12%
0901300003	BON TERRE FARMS LLC	SW SW 1-98-38	36.40	185.31	13.23%	0.19%
0901300005	BON TERRE FARMS LLC	EXC N 40 ROD NE SW 1-98-38	2.70	10.28	0.73%	0.01%
0901300006	BON TERRE FARMS LLC	SE SW 1-98-38	26.00	82.74	5.91%	0.08%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	5.07	69.16	4.94%	0.07%
0903200001	CHRISTENSEN, TERRI LEE	NW NE 3-98-38	21.90	94.87	6.77%	0.09%
0903200003	CHRISTENSEN, TERRI LEE	SW NE 3-98-38	40.00	223.05	15.92%	0.22%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0903200005	CHRISTENSEN, TERRI LEE	NE NE EXC TRACT SE CORNER 3-98-38	37.96	185.26	13.23%	0.19%
0916200009	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT SE CORNER NE NE (PART OF PARCEL A) 16-98-38	3.84	31.78	2.27%	0.03%
0916200010	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT NE CORNER SE NE (PART OF PARCEL A) 16-98-38	2.41	12.26	0.88%	0.01%
0915100001	CRANSTON, RAYMOND H ETAL	NW NW 15-98-38	37.23	427.92	30.55%	0.43%
0915100002	CRANSTON, RAYMOND H ETAL	NE NW 15-98-38	39.00	1,015.34	72.49%	1.02%
0915100003	CRANSTON, RAYMOND H ETAL	SW NW 15-98-38	31.30	497.97	35.55%	0.50%
0915100004	CRANSTON, RAYMOND H ETAL	SE NW 15-98-38	40.00	1,164.64	83.15%	1.16%
0915200001	CRANSTON, RAYMOND H ETAL	NW NE 15-98-38	39.00	616.22	43.99%	0.62%
0915200002	CRANSTON, RAYMOND H ETAL	NE NE 15-98-38	38.02	486.30	34.72%	0.49%
0922400001	CRANSTON, RAYMOND H ETAL	NW SE 22-98-38	13.70	193.19	13.79%	0.19%
0922400002	CRANSTON, RAYMOND H ETAL	NE SE 22-98-38	31.60	649.86	46.40%	0.65%
0922400004	CRANSTON, RAYMOND H ETAL	SE SE 22-98-38	30.10	490.25	35.00%	0.49%
0915400001	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NW SE 15-98-38	40.00	896.73	64.02%	0.90%
0915400002	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NE SE 15-98-38	39.00	856.83	61.17%	0.86%
0915400003	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SW SE 15-98-38	39.00	1,107.14	79.04%	1.11%
0915400004	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SE SE 15-98-38	38.02	1,076.90	76.88%	1.08%
0901400010	DAVIS, ANTHONY J AND JENNIFER M	IRREG. TRACT IN SE CORNER OF S PART SW SE 1-98-38	0.71	1.48	0.11%	0.001%
0901400011	DAVIS, ANTHONY J AND JENNIFER M	TRT 134.61' X 237' IN SE COR SW SE 1- 98-38	0.09	0.10	0.01%	0.0001%
0911300002	DROST, DUANE REV TRUST AND DROST, LISA J	NE SW 11-98-38	40.00	449.29	32.08%	0.45%
0911300003	DROST, DUANE REV TRUST AND DROST, LISA J	SW SW 11-98-38	39.00	650.26	46.42%	0.65%
0911300004	DROST, DUANE REV TRUST AND DROST, LISA J	SE SW 11-98-38	40.00	532.41	38.01%	0.53%
0911300009	DROST, DUANE REV TRUST AND DROST, LISA J	NW SW EXC 11.38 AC TRT 11-98-38	27.98	313.71	22.40%	0.31%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0915300002	DROST, DUANE TRUSTEE	NE SW 15-98-38	40.00	1,263.58	90.21%	1.26%
0915300003	DROST, DUANE TRUSTEE	SW SW 15-98-38	0.20	0.92	0.07%	0.001%
0915300004	DROST, DUANE TRUSTEE	SE SW 15-98-38	29.10	399.23	28.50%	0.40%
0915300008	DROST, DUANE TRUSTEE	NW SW EXC TRTS 15-98-38	8.90	101.43	7.24%	0.10%
0926200001	DYKSTRA, BRIAN	NW NE 26-98-38	38.79	887.37	63.35%	0.89%
0926200002	DYKSTRA, BRIAN	N 1/2 SW NE 26-98-38	20.00	368.63	26.32%	0.37%
0926200003	DYKSTRA, BRIAN	S 1/2 SW NE 26-98-38	19.30	306.39	21.87%	0.31%
0926200004	DYKSTRA, BRIAN	NE NE 26-98-38	37.47	610.71	43.60%	0.61%
0926200005	DYKSTRA, BRIAN	SE NE 26-98-38	38.64	668.27	47.71%	0.67%
0926400001	DYKSTRA, BRIAN	NW SE 26-98-38	10.70	107.01	7.64%	0.11%
0926400002	DYKSTRA, BRIAN	NE SE 26-98-38	38.30	669.36	47.79%	0.67%
0926400005	DYKSTRA, BRIAN	SE SE EXC 3.65 AC TRACT 26-98-38	11.80	140.52	10.03%	0.14%
0902100001	EIHAUSEN, CHRISTINA L ETAL	NW NW 2-98-38	34.80	145.10	10.36%	0.15%
0902100002	EIHAUSEN, CHRISTINA L ETAL	NE NW 2-98-38	20.60	78.73	5.62%	0.08%
0902100003	EIHAUSEN, CHRISTINA L ETAL	SW NW 2-98-38	39.00	167.46	11.96%	0.17%
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	40.00	209.43	14.95%	0.21%
0902200001	EIHAUSEN, CHRISTINA L ETAL	NW NE 2-98-38	4.00	12.52	0.89%	0.01%
0901400009	FH LLC	S PT SW SE EXC TRTS IN SE COR 1-98-38	6.90	23.20	1.66%	0.02%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	40.49	218.56	15.60%	0.22%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	38.68	192.86	13.77%	0.19%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	38.70	261.33	18.66%	0.26%
0902400004	GOODY'S FARMS LLC	SE SE 2-98-38	36.96	242.77	17.33%	0.24%
0914300002	GOULD, HARLAN E AND DONNA	S 278.5' OF W 1090' OF NW SW 14-98-38	6.76	195.47	13.96%	0.20%
0914300003	GOULD, HARLAN E AND DONNA	W 1090' OF SW SW 14-98-38	31.22	788.95	56.33%	0.79%
1019100001	GOULD, HARLAN E AND DONNA	NW NW 19-98-37	35.51	484.94	34.62%	0.48%
1019100003	GOULD, HARLAN E AND DONNA	NE NW EXC TRACT 19-98-37	10.50	115.49	8.25%	0.12%
1019100004	GOULD, HARLAN E AND DONNA	SW NW 19-98-37	14.20	169.26	12.08%	0.17%
1019100005	GOULD, HARLAN E AND DONNA	SE NW 19-98-37	1.10	12.10	0.86%	0.01%
1019100002	GOULD, HARLAN E AND DONNA L	TRACT IN NE NW 19-98-37	8.60	92.66	6.62%	0.09%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0912100001	GOULD, RODNEY	NW NW 12-98-38	36.88	247.62	17.68%	0.25%
0912100002	GOULD, RODNEY	W 1/2 NE NW 12-98-38	19.10	110.62	7.90%	0.11%
0912100004	GOULD, RODNEY	SW NW 12-98-38	38.64	280.85	20.05%	0.28%
0912100005	GOULD, RODNEY	W 1/2 SE NW 12-98-38	20.00	215.40	15.38%	0.22%
0913400001	GOULD, RODNEY	NW SE 13-98-38	40.00	438.49	31.30%	0.44%
0913400002	GOULD, RODNEY	NE SE 13-98-38	39.00	415.38	29.65%	0.42%
0913400003	GOULD, RODNEY	SW SE 13-98-38	39.00	332.08	23.71%	0.33%
0913400004	GOULD, RODNEY	SE SE 13-98-38	38.02	549.05	39.20%	0.55%
0923100001	GOULD, RODNEY	NW NW 23-98-38	38.02	708.71	50.60%	0.71%
0923100003	GOULD, RODNEY	SW NW 23-98-38	39.00	1,131.00	80.74%	1.13%
0923100004	GOULD, RODNEY	SE NW 23-98-38	40.00	746.22	53.27%	0.75%
0913200001	GOULD, RODNEY G	NW NE 13-98-38	40.00	377.18	26.93%	0.38%
0913200002	GOULD, RODNEY G	NE NE 13-98-38	39.00	372.51	26.59%	0.37%
0913200003	GOULD, RODNEY G	SW NE 13-98-38	40.00	418.57	29.88%	0.42%
0913200004	GOULD, RODNEY G	SE NE 13-98-38	39.00	353.06	25.21%	0.35%
1018300001	GOULD, RODNEY G	NW SW 18-98-37	35.68	322.36	23.01%	0.32%
1018300002	GOULD, RODNEY G	NE SW 18-98-37	40.00	305.45	21.81%	0.31%
1018300003	GOULD, RODNEY G	SW SW 18-98-37	35.13	368.41	26.30%	0.37%
1018300004	GOULD, RODNEY G	SE SW 18-98-37	39.00	383.87	27.41%	0.38%
0922100002	GRANSTRA, BARNEY JESS	NE NW 22-98-38	4.00	24.96	1.78%	0.02%
0925200003	GUTHRIE, EDWARD E LE ETAL	SW NE 25-98-38	20.00	287.52	20.53%	0.29%
0925200006	GUTHRIE, EDWARD E LE ETAL	NW NE EXC N 27.11 AC 25-98-38	3.50	52.81	3.77%	0.05%
0925200005	GUTHRIE, JOHN AKA JOHNATHON	N 27.11 AC NW NE AKA PT PARC B 25-98-38	17.50	245.80	17.55%	0.25%
0924200001	HANSEN, KENNETH AND JULIE LIVING TRUST	NW NE 24-98-38	39.00	618.96	44.19%	0.62%
0924200002	HANSEN, KENNETH AND JULIE LIVING TRUST	NE NE 24-98-38	38.02	562.04	40.13%	0.56%
0924200003	HANSEN, KENNETH AND JULIE LIVING TRUST	SW NE 24-98-38	40.00	471.89	33.69%	0.47%
0924200004	HANSEN, KENNETH AND JULIE LIVING TRUST	SE NE 24-98-38	39.00	444.50	31.73%	0.44%
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	40.00	660.80	47.18%	0.66%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	39.00	505.63	36.10%	0.51%
0910400003	HEIKENS, FLORENCE JANE	SW SE 10-98-38	39.00	754.26	53.85%	0.75%

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DRAINAGE DISTRICT NO. 41
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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0910400004	HEIKENS, FLORENCE JANE	SE SE 10-98-38	38.02	671.65	47.95%	0.67%
0902200006	HEIKENS, GRACE	TRACT 900' X 484' NE NE 2-98-38	3.90	4.54	0.32%	0.005%
0912100003	HINTZ, PHYLLIS M TRUSTEE	E 1/2 NE NW 12-98-38	19.10	92.73	6.62%	0.09%
0912100006	HINTZ, PHYLLIS M TRUSTEE	E 1/2 SE NW 12-98-38	20.00	237.59	16.96%	0.24%
0912200002	HINTZ, PHYLLIS M TRUSTEE	NE NE 12-98-38	5.20	14.68	1.05%	0.01%
0912200003	HINTZ, PHYLLIS M TRUSTEE	SW NE 12-98-38	40.00	420.06	29.99%	0.42%
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	39.00	139.45	9.96%	0.14%
0912200006	HINTZ, PHYLLIS M TRUSTEE	NW NE EXC 9.51 AC TRT 12-98-38	29.40	183.92	13.13%	0.18%
0912200005	HINTZ, STACEY	9.51 AC TRT IN NW NE 12-98-38	8.46	32.60	2.33%	0.03%
0923400008	HOTT, TERRY R AND RENEE L	N 316' OF E 150' OF PAR "B" SE SE 23-98-38	0.76	4.91	0.35%	0.005%
0903100004	HUGHES, JOHN N III ETAL	SE NW 3-98-38	13.60	81.62	5.83%	0.08%
0903200007	JENSEN, MICHAEL D AND AMANDA J	2.57 AC TRT IN SE COR NE NE & NE COR SE NE AKA PARCEL "B" 3-98-38	2.28	5.73	0.41%	0.006%
1018100001	JOHNSON NORTH FARM LLC	NW NW 18-98-37	34.11	240.08	17.14%	0.24%
1018100003	JOHNSON NORTH FARM LLC	SW NW 18-98-37	35.33	241.45	17.24%	0.24%
1018100004	JOHNSON NORTH FARM LLC	SE NW 18-98-37	40.00	310.88	22.19%	0.31%
1018200001	JOHNSON NORTH FARM LLC	NW NE 18-98-37	39.00	259.66	18.54%	0.26%
1018200003	JOHNSON NORTH FARM LLC	SW NE 18-98-37	40.00	347.14	24.78%	0.35%
1018200005	JOHNSON NORTH FARM LLC	W 1/2 NE NE 18-98-37	19.50	125.03	8.93%	0.13%
1018200006	JOHNSON NORTH FARM LLC	E 1/2 NE NE 18-98-37	18.52	87.21	6.23%	0.09%
1018200007	JOHNSON NORTH FARM LLC	W 1/2 SE NE 18-98-37	20.00	151.85	10.84%	0.15%
1018200008	JOHNSON NORTH FARM LLC	E 1/2 SE NE 18-98-37	19.00	100.40	7.17%	0.10%
1018100005	JOHNSON, BRUCE E AND MARLINE K	NE NW EXC 2.31 AC TRT 18-98-37	36.69	289.40	20.66%	0.29%
0923200001	JOHNSON, DENNIS A REV FARM TRUST	NW NE 23-98-38	39.00	804.50	57.44%	0.80%
0923200002	JOHNSON, DENNIS A REV FARM TRUST	NE NE EXC TRT SE COR 23-98-38	28.28	525.68	37.53%	0.53%
0923200004	JOHNSON, DENNIS A REV FARM TRUST	SW NE 23-98-38	40.00	609.89	43.54%	0.61%
0923200005	JOHNSON, DENNIS A REV FARM TRUST	W 1/2 SE NE 23-98-38	20.00	232.23	16.58%	0.23%
0923200006	JOHNSON, DENNIS A REV FARM TRUST	E 1/2 SE NE 23-98-38	18.64	379.45	27.09%	0.38%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923200003	JOHNSON, ELWOOD L JR	TRACT 585' X 745' IN SE CORNER NE NE 23-98-38	9.48	138.44	9.88%	0.14%
0914200001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NE 14-98-38	40.00	478.68	34.17%	0.48%
0914200002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NE 14-98-38	38.64	690.30	49.28%	0.69%
0925100001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NW 25-98-38	37.67	501.04	35.77%	0.50%
0925100002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NW 25-98-38	39.00	562.26	40.14%	0.56%
0925100003	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SW NW 25-98-38	38.64	715.31	51.07%	0.72%
0925100004	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SE NW 25-98-38	40.00	643.66	45.95%	0.64%
0911300010	JOHNSON, LEWIS M	11.38 AC TRT AKA PAR "C" NW SW 11- 98-38	11.02	65.54	4.68%	0.07%
1018100006	JOHNSON, WILLIAM C AND DANIELLE L	2.31 AC TRT AKA PAR "A" NE NW 18- 98-37	2.31	12.96	0.93%	0.01%
0925400001	KAISER, GREGORY G AND PAMELA S ETAL	NW SE 25-98-38	25.10	375.54	26.81%	0.38%
0925400003	KAISER, GREGORY G AND PAMELA S ETAL	SW SE 25-98-38	4.60	61.47	4.39%	0.06%
0914300007	KAISER, JENNIFER A	NE SW EXC E 994.63' 14-98-38	9.86	222.43	15.88%	0.22%
0914300009	KAISER, JENNIFER A	SE SW EXC E 994.63' 14-98-38	9.61	231.81	16.55%	0.23%
0910100002	KAISER, THOMAS J AND JULIA M	W 1/2 NE NW 10-98-38	16.80	262.01	18.71%	0.26%
0910100004	KAISER, THOMAS J AND JULIA M	SW NW 10-98-38	1.60	9.19	0.66%	0.01%
0910100005	KAISER, THOMAS J AND JULIA M	W 1/2 SE NW 10-98-38	20.00	274.67	19.61%	0.27%
0914300001	KAISER, THOMAS J AND JULIA M	NW SW EXC S 278.5' OF W 1090' 14- 98-38	32.24	683.06	48.77%	0.68%
0914300004	KAISER, THOMAS J AND JULIA M	SW SW EXC W 1090' 14-98-38	6.80	167.94	11.99%	0.17%
1007400004	KOLBECK, WAYNE F TRUSTEE AND KOLBECK INC	SE SE 7-98-37	38.02	247.46	17.67%	0.25%
1007400002	KOLBECK, WAYNE F TRUSTEE AND KOLBECK, INC	NE SE 7-98-37	33.90	165.95	11.85%	0.17%

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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0915300005	LANGE, LARRY BRUCE	3.042 AC TRT NW COR NW SW AKA PAR "A" 15-98-38	0.28	1.17	0.08%	0.001%
0915300007	LANGE, LARRY J	12.39 AC TRT AKA PAR "B" NW SW 15- 98-38	7.90	38.61	2.76%	0.04%
0923100010	MATZEN, DARYL L AND TRACEY ANN	TRT NE COR NE NW 23-98-38	2.18	26.30	1.88%	0.03%
0914400008	MAYOU, MATTHEW J AND REBECCA J	6.57 AC TRT AKA PAR "A" S 1/2 NE SE & SE SE 14-98-38	6.02	45.99	3.28%	0.05%
0914100001	MEIS, DAVID J AND MARY L TRUSTEES	NW NW 14-98-38	39.00	464.55	33.17%	0.46%
0914100002	MEIS, DAVID J AND MARY L TRUSTEES	NE NW 14-98-38	40.00	577.83	41.25%	0.58%
0914100003	MEIS, DAVID J AND MARY L TRUSTEES	SW NW 14-98-38	39.00	594.81	42.46%	0.59%
0914100004	MEIS, DAVID J AND MARY L TRUSTEES	SE NW 14-98-38	40.00	720.11	51.41%	0.72%
0914200003	MEIS, DAVID J AND MARY L TRUSTEES	SW NE 14-98-38	40.00	906.69	64.73%	0.91%
0914200004	MEIS, DAVID J AND MARY L TRUSTEES	SE NE 14-98-38	38.64	640.98	45.76%	0.64%
0914400001	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NW SE 14-98-38	20.00	241.60	17.25%	0.24%
0914400004	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NE SE 14-98-38	19.32	269.07	19.21%	0.27%
0922200001	MELANIE'S LLC	NW NE 22-98-38	39.00	1,209.58	86.35%	1.21%
0922200002	MELANIE'S LLC	NE NE 22-98-38	38.02	879.48	62.79%	0.88%
0922200003	MELANIE'S LLC	SW NE 22-98-38	39.50	1,101.75	78.66%	1.10%
0922200004	MELANIE'S LLC	SE NE 22-98-38	39.00	1,400.71	100.00%	1.40%
0926100007	MEYER, TODD	N 1/2 SE NW 26-98-38	1.60	15.53	1.11%	0.02%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	38.64	649.62	46.38%	0.65%
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	40.00	406.43	29.02%	0.41%
0914300008	MORROW, RYAN M AND KRISTINA M	E 994.63' NE SW 14-98-38	30.14	585.28	41.78%	0.59%
0914300010	MORROW, RYAN M AND KRISTINA M	E 994.63' SE SW 14-98-38	29.39	651.31	46.50%	0.65%
0902200005	MULHERN, MARILYN KAY	NE NE EXC TRT 900' X 484' 2-98-38	10.00	25.53	1.82%	0.03%
0926100002	NATTRESS, NORMAN N AND SHIRLEY RUTH TRUSTEES	NE NW 26-98-38	16.20	174.60	12.47%	0.17%
0903400008	NELSON, LOREN J AND TERRI J	SW'LY 6.00 AC TRT (PARCEL A) IN SE SE 3-98-38	5.42	32.23	2.30%	0.03%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923300003	NOBLE FAMILY LTD PARTNERSHIP	SW SW EXC N 10 AC 23-98-38	24.70	254.72	18.19%	0.25%
0923300004	NOBLE FAMILY LTD PARTNERSHIP	NE SW 23-98-38	40.00	854.07	60.97%	0.85%
0923300005	NOBLE FAMILY LTD PARTNERSHIP	SE SW 23-98-38	38.79	693.87	49.54%	0.69%
0924100001	NOBLE FAMILY LTD PARTNERSHIP	NW NW 24-98-38	37.67	575.04	41.05%	0.58%
0924100002	NOBLE FAMILY LTD PARTNERSHIP	NE NW 24-98-38	39.00	728.82	52.03%	0.73%
0924100003	NOBLE FAMILY LTD PARTNERSHIP	SW NW 24-98-38	38.64	766.24	54.70%	0.77%
0924100004	NOBLE FAMILY LTD PARTNERSHIP	SE NW 24-98-38	40.00	500.40	35.72%	0.50%
1007300001	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	NW SW 7-98-37	33.60	120.42	8.60%	0.12%
1007300003	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	SW SW 7-98-37	33.54	242.34	17.30%	0.24%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	24.10	69.39	4.95%	0.07%
0901100004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NW 1-98-38	7.00	11.87	0.85%	0.01%
0901300001	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NW SW 1-98-38	19.09	80.95	5.78%	0.08%
0901300004	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NE SW 1-98-38	13.60	58.28	4.16%	0.06%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	39.90	166.63	11.90%	0.17%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	38.18	175.94	12.56%	0.18%
1007100001	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NW NW 7-98-37	5.90	12.67	0.90%	0.01%
1007100002	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NE NW 7-98-37	1.00	0.96	0.07%	0.001%
1007100003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NW 7-98-37	32.80	123.13	8.79%	0.12%
1007100004	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NW 7-98-37	39.20	81.14	5.79%	0.08%
1007200003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NE 7-98-37	27.50	96.06	6.86%	0.10%
1007200007	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NE EXC TRT NE COR 7-98-37	9.20	35.59	2.54%	0.04%
0924300001	RANGE, L KIRBY AND BARBARA E	NW SW 24-98-38	38.85	670.07	47.84%	0.67%
0924300002	RANGE, L KIRBY AND BARBARA E	NE SW 24-98-38	40.00	659.32	47.07%	0.66%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	37.67	510.66	36.46%	0.51%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	39.00	567.14	40.49%	0.57%
0924400001	RANGE, L KIRBY AND BARBARA E	NW SE 24-98-38	40.00	656.54	46.87%	0.66%
0924400002	RANGE, L KIRBY AND BARBARA E	NE SE 24-98-38	39.00	626.73	44.74%	0.63%
0924400003	RANGE, L KIRBY AND BARBARA E	SW SE 24-98-38	38.50	562.69	40.17%	0.56%
0924400004	RANGE, L KIRBY AND BARBARA E	SE SE 24-98-38	24.20	315.12	22.50%	0.32%
0926400006	ROSS, RYAN	3.65 AC. TRT AKA PARCEL "B" SE SE 26-98-38	0.90	5.10	0.36%	0.005%
0903300002	RUML, WILLIAM J AND MARJORIE A TRUSTEES	NE SW 3-98-38	3.50	18.56	1.33%	0.02%
0913300005	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	TRT IN SW COR SW SW 13-98-38	9.18	132.09	9.43%	0.13%
0916200008	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NE NE EXC CEMETARY & EXC TRT SE COR AKA PT PAR "C" 16-98-38	8.70	81.30	5.80%	0.08%
0923300001	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NW SW 23-98-38	39.00	656.67	46.88%	0.66%
0923300002	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	SW SW N 10 AC 23-98-38	9.75	365.40	26.09%	0.37%
0911400001	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SE 11-98-38	40.00	575.39	41.08%	0.58%
0911400003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SE 11-98-38	40.00	555.78	39.68%	0.56%
0911400004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SE 11-98-38	38.64	590.06	42.13%	0.59%
0911400005	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SE EXC 1.304 AC TRT IN NE COR 11- 98-38	37.60	438.77	31.32%	0.44%
0912300002	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SW 12-98-38	40.00	295.45	21.09%	0.30%
0912300003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SW 12-98-38	38.64	548.09	39.13%	0.55%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	40.00	382.19	27.29%	0.38%
0912300006	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SW EXC TRT 236' X 277' 12-98-38	37.43	270.34	19.30%	0.27%
0911400006	SCHOORMAN, WESLEY AND BRADLEY	1.304 ACRE TRACT IN NE CORNER NE SE 11-98-38	1.13	7.14	0.51%	0.007%
0912300005	SCHOORMAN, WESLEY L	TRT 236' X 277' AKA PAR "B" NW SW 12-98-38	1.32	7.65	0.55%	0.008%

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	28.57	395.21	28.21%	0.40%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	40.00	498.58	35.59%	0.50%
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	5.00	71.71	5.12%	0.07%
0903200006	SHAW, RYAN J TRUSTEE	SE NE EXC TRACT NE CORNER 3-98-38	36.73	215.29	15.37%	0.22%
0903400001	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NW SE 3-98-38	25.47	166.08	11.86%	0.17%
0903400004	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NE SE 3-98-38	24.83	226.89	16.20%	0.23%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	40.00	265.54	18.96%	0.27%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	39.00	163.90	11.70%	0.16%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	40.00	305.77	21.83%	0.31%
0912400004	SMITH, BARRY A AND KATHY C TRUST	SE SE 19-98-38	39.00	370.86	26.48%	0.37%
0911100002	SMITH, BETH ELIZAMILDRED REV TRUST	NE NW 11-98-38	38.18	325.88	23.27%	0.33%
0911100004	SMITH, BETH ELIZAMILDRED REV TRUST	SE NW 11-98-38	40.00	557.87	39.83%	0.56%
0911200001	SMITH, BETH ELIZAMILDRED REV TRUST	NW NE 11-98-38	38.18	349.64	24.96%	0.35%
0914400002	STALLMAN, PETER J	S 1/2 NW SE 14-98-38	20.00	217.44	15.52%	0.22%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	39.00	579.88	41.40%	0.58%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	13.88	108.75	7.76%	0.11%
0914400009	STALLMAN, PETER J	SE SE EXC TRT NE COR 14-98-38	37.09	418.32	29.86%	0.42%
0910300001	TAYLOR, DANIEL RICHARD	NW SW 10-98-38	12.00	101.26	7.23%	0.10%
0910300002	TAYLOR, DANIEL RICHARD	NE SW 10-98-38	39.80	400.26	28.58%	0.40%
0910300007	TAYLOR, DANIEL RICHARD	SE SW EXC SW'LY TRIA TRT 10-98-38	38.93	580.32	41.43%	0.58%
0910200001	TAYLOR, ROBERT TRUSTEE	NW NE 10-98-38	38.18	389.15	27.78%	0.39%
0910200002	TAYLOR, ROBERT TRUSTEE	NE NE 10-98-38	37.23	273.20	19.50%	0.27%
0910200003	TAYLOR, ROBERT TRUSTEE	SW NE 10-98-38	40.00	528.41	37.72%	0.53%
0910200004	TAYLOR, ROBERT TRUSTEE	SE NE 10-98-38	39.00	616.63	44.02%	0.62%
0903400002	WARBURTON, JAMES L AND ANN F	NW SE EXC N'LY 840.69' 3-98-38	14.10	98.75	7.05%	0.10%
0903400003	WARBURTON, JAMES L AND ANN F	SW SE 3-98-38	23.10	142.76	10.19%	0.14%
0903400005	WARBURTON, JAMES L AND ANN F	NE SE EXC N'LY 840.69' 3-98-38	14.16	109.69	7.83%	0.11%

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		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0903400007	WARBURTON, JAMES L AND ANN F	SE SE EXC SW'LY 6 AC TRT 3-98-38	31.77	177.97	12.71%	0.18%
1018400006	WEERHEIM, JAMES	10 AC TRACT IN SE CORNER SW SE 18-98-37	0.59	5.83	0.42%	0.01%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	33.28	484.19	34.57%	0.48%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	39.00	410.12	29.28%	0.41%
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SW 2-98-38	40.00	293.89	20.98%	0.29%
0902300003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SW 2-98-38	37.23	189.27	13.51%	0.19%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	38.18	291.73	20.83%	0.29%
0911200002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE NE 11-98-38	36.88	238.12	17.00%	0.24%
0911200003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW NE 11-98-38	40.00	420.37	30.01%	0.42%
0911200004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE NE 11-98-38	38.64	280.66	20.04%	0.28%
0923400001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SE 23-98-38	40.00	1,024.65	73.15%	1.02%
0923400002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SE 23-98-38	38.64	613.93	43.83%	0.61%
0923400003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SE 23-98-38	38.79	668.20	47.70%	0.67%
0923400005	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SE EXC 6.35 AC TRT 23-98-38	32.14	448.60	32.03%	0.45%
0923400007	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTS	6.35 AC TRT AKA PAR "B" EXC N 316' OF E 150' 23-98-38	4.57	56.35	4.02%	0.06%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	3.36	44.26	3.16%	0.04%
0916200011	WESTPORT PARTNERSHIP	SE NE EXC TRT NE COR 16-98-38	1.70	8.83	0.63%	0.009%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

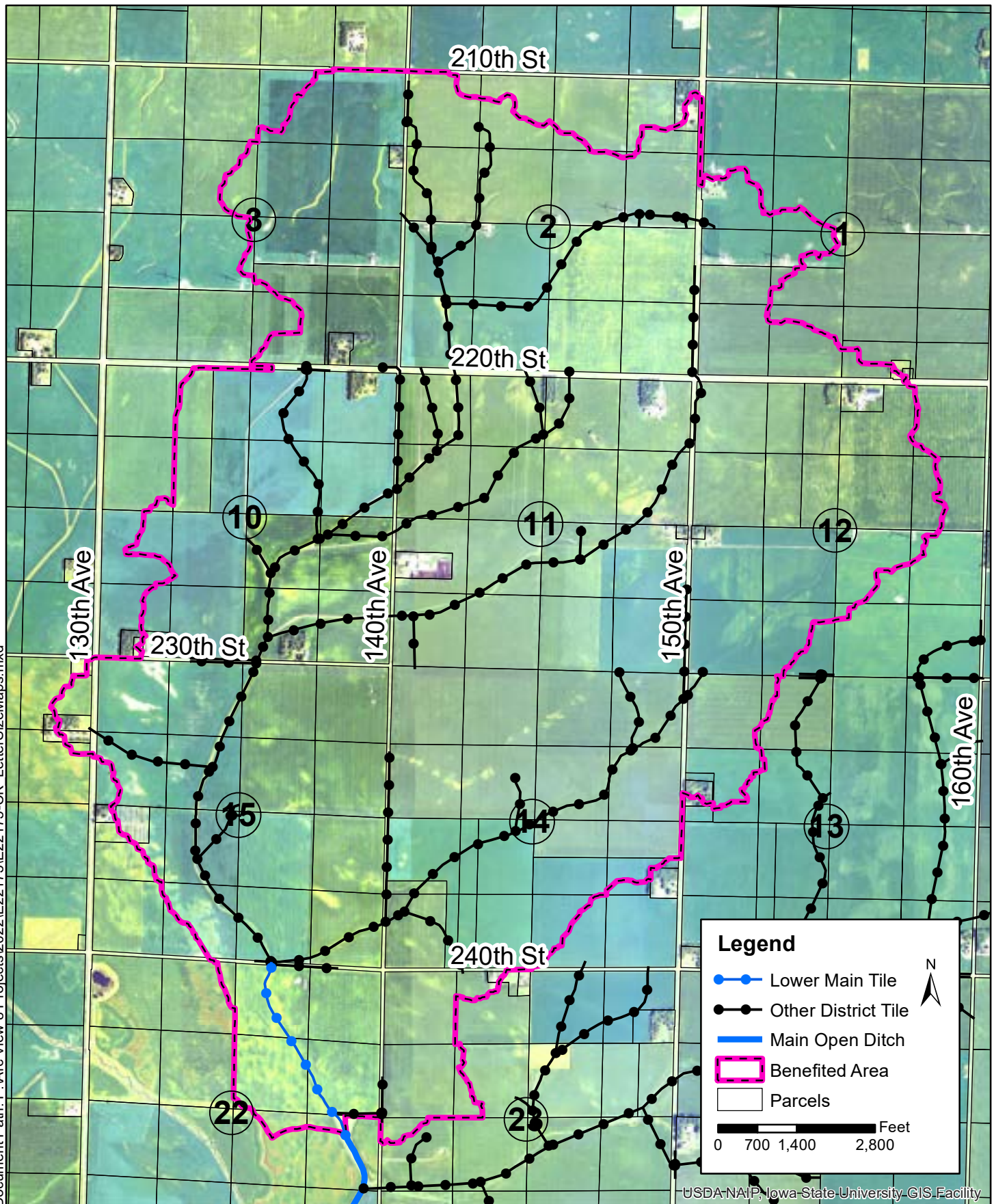
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0916200007	WESTPORT TWNSHP TRUSTEES OF	2.51 AC IN NE NE 16-98-38	0.59	2.08	0.15%	0.002%
1007300002	WILLIAMS, CHRISTY A TRUSTEE	NE SW 7-98-37	40.00	121.10	8.65%	0.12%
1007300004	WILLIAMS, CHRISTY A TRUSTEE	SE SW 7-98-37	39.00	274.48	19.60%	0.27%
1007400001	WILLIAMS, CHRISTY A TRUSTEE	NW SE 7-98-37	40.00	119.31	8.52%	0.12%
1007400003	WILLIAMS, CHRISTY A TRUSTEE	SW SE 7-98-37	39.00	251.37	17.95%	0.25%
1018400001	WINKER, PAULA T LIVING TRUST ETAL	NW SE 18-98-37	17.90	153.81	10.98%	0.15%
1018400005	WINKER, PAULA T LIVING TRUST ETAL	SW SE EXC 10 AC TRT SE COR 18-98-37	9.80	87.99	6.28%	0.09%
5555555555	DICKINSON COUNTY SECONDARY ROADS		201.29	3,146.82		3.15%
		TOTAL	7,760.05	100,000.00		100.00%

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Drainage District No. 41 Lower Main Tile Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0915200003	AKJEM LLC	SW NE 15-98-38	40.00	1,345.15	54.20%	1.35%
0915200004	AKJEM LLC	SE NE 15-98-38	39.00	1,411.12	56.86%	1.41%
0910300008	BOCKMAN AG INC	TRT 171' X 374' SW SW 10-98-38	0.30	5.96	0.24%	0.006%
0910300009	BOCKMAN LTD	10 AC TRT SW SW & SE SW EXC TRT 171' X 374' 10-98-38	5.00	95.41	3.84%	0.10%
0910300005	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW SW EXC S'LY TRT 10-98-38	9.10	173.34	6.98%	0.17%
0911100001	BOCKMAN, DANIEL AND MELISSA TRUSTEES	NW NW 11-98-38	37.23	782.78	31.54%	0.78%
0911100003	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW NW 11-98-38	39.00	1,301.64	52.45%	1.30%
0910100003	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 NE NW 10-98-38	19.09	540.24	21.77%	0.54%
0910100006	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 SE NW 10-98-38	20.00	648.73	26.14%	0.65%
0901300002	BON TERRE FARMS LLC	EXC N 40 ROD NW SW 1-98-38	19.09	267.83	10.79%	0.27%
0901300003	BON TERRE FARMS LLC	SW SW 1-98-38	36.40	397.15	16.00%	0.40%
0901300005	BON TERRE FARMS LLC	EXC N 40 ROD NE SW 1-98-38	2.70	24.42	0.98%	0.02%
0901300006	BON TERRE FARMS LLC	SE SW 1-98-38	26.00	189.23	7.62%	0.19%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	3.64	98.71	3.98%	0.10%
0903200001	CHRISTENSEN, TERRI LEE	NW NE 3-98-38	21.90	208.84	8.41%	0.21%
0903200003	CHRISTENSEN, TERRI LEE	SW NE 3-98-38	40.00	486.35	19.60%	0.49%
0903200005	CHRISTENSEN, TERRI LEE	NE NE EXC TRACT SE CORNER 3-98-38	37.96	407.84	16.43%	0.41%
0916200009	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT SE CORNER NE NE (PART OF PARCEL A) 16-98-38	3.84	61.90	2.49%	0.06%
0916200010	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT NE CORNER SE NE (PART OF PARCEL A) 16-98-38	2.41	24.27	0.98%	0.02%
0915100001	CRANSTON, RAYMOND H ETAL	NW NW 15-98-38	37.23	831.67	33.51%	0.83%
0915100002	CRANSTON, RAYMOND H ETAL	NE NW 15-98-38	39.00	1,986.82	80.05%	1.99%
0915100003	CRANSTON, RAYMOND H ETAL	SW NW 15-98-38	31.30	972.34	39.18%	0.97%
0915100004	CRANSTON, RAYMOND H ETAL	SE NW 15-98-38	40.00	2,256.04	90.90%	2.26%
0915200001	CRANSTON, RAYMOND H ETAL	NW NE 15-98-38	39.00	1,214.03	48.92%	1.21%
0915200002	CRANSTON, RAYMOND H ETAL	NE NE 15-98-38	38.02	949.36	38.25%	0.95%
0922400001	CRANSTON, RAYMOND H ETAL	NW SE 22-98-38	6.60	39.42	1.59%	0.04%
0922400002	CRANSTON, RAYMOND H ETAL	NE SE 22-98-38	4.40	49.59	2.00%	0.05%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0915400001	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NW SE 15-98-38	40.00	1,738.45	70.05%	1.74%
0915400002	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NE SE 15-98-38	39.00	1,670.18	67.30%	1.67%
0915400003	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SW SE 15-98-38	39.00	2,147.80	86.54%	2.15%
0915400004	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SE SE 15-98-38	38.02	2,099.75	84.60%	2.10%
0901400010	DAVIS, ANTHONY J AND JENNIFER M	IRREG. TRACT IN SE CORNER OF S PART SW SE 1-98-38	0.71	3.48	0.14%	0.003%
0901400011	DAVIS, ANTHONY J AND JENNIFER M	TRT 134.61' X 237' IN SE COR SW SE 1- 98-38	0.09	0.25	0.01%	0.0003%
0911300002	DROST, DUANE REV TRUST AND DROST, LISA J	NE SW 11-98-38	40.00	893.79	36.01%	0.89%
0911300003	DROST, DUANE REV TRUST AND DROST, LISA J	SW SW 11-98-38	39.00	1,286.97	51.86%	1.29%
0911300004	DROST, DUANE REV TRUST AND DROST, LISA J	SE SW 11-98-38	40.00	1,067.70	43.02%	1.07%
0911300009	DROST, DUANE REV TRUST AND DROST, LISA J	NW SW EXC 11.38 AC TRT 11-98-38	27.98	629.12	25.35%	0.63%
0915300002	DROST, DUANE TRUSTEE	NE SW 15-98-38	40.00	2,481.86	100.00%	2.48%
0915300003	DROST, DUANE TRUSTEE	SW SW 15-98-38	0.20	1.79	0.07%	0.002%
0915300004	DROST, DUANE TRUSTEE	SE SW 15-98-38	29.10	778.43	31.36%	0.78%
0915300008	DROST, DUANE TRUSTEE	NW SW EXC TRTS 15-98-38	8.90	197.72	7.97%	0.20%
0902100001	EIHAUSEN, CHRISTINA L ETAL	NW NW 2-98-38	34.80	324.50	13.07%	0.32%
0902100002	EIHAUSEN, CHRISTINA L ETAL	NE NW 2-98-38	20.60	176.06	7.09%	0.18%
0902100003	EIHAUSEN, CHRISTINA L ETAL	SW NW 2-98-38	39.00	351.10	14.15%	0.35%
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	40.00	447.08	18.01%	0.45%
0902200001	EIHAUSEN, CHRISTINA L ETAL	NW NE 2-98-38	4.00	27.18	1.10%	0.03%
0901400009	FH LLC	S PT SW SE EXC TRTS IN SE COR 1-98- 38	6.90	56.59	2.28%	0.06%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	40.49	466.55	18.80%	0.47%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	38.68	437.65	17.63%	0.44%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	38.70	532.24	21.45%	0.53%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0902400004	GOODY'S FARMS LLC	SE SE 2-98-38	36.96	518.24	20.88%	0.52%
0914300002	GOULD, HARLAN E AND DONNA	S 278.5' OF W 1090' OF NW SW 14-98-38	6.76	375.94	15.15%	0.38%
0914300003	GOULD, HARLAN E AND DONNA	W 1090' OF SW SW 14-98-38	31.22	1,532.21	61.74%	1.53%
0912100001	GOULD, RODNEY	NW NW 12-98-38	36.88	541.73	21.83%	0.54%
0912100002	GOULD, RODNEY	W 1/2 NE NW 12-98-38	19.10	231.93	9.35%	0.23%
0912100004	GOULD, RODNEY	SW NW 12-98-38	38.64	577.42	23.27%	0.58%
0912100005	GOULD, RODNEY	W 1/2 SE NW 12-98-38	20.00	442.85	17.84%	0.44%
0923100001	GOULD, RODNEY	NW NW 23-98-38	38.02	680.57	27.42%	0.68%
0923100003	GOULD, RODNEY	SW NW 23-98-38	39.00	498.63	20.09%	0.50%
0923100004	GOULD, RODNEY	SE NW 23-98-38	8.00	82.76	3.33%	0.08%
0922100002	GRANSTRA, BARNEY JESS	NE NW 22-98-38	4.00	42.96	1.73%	0.04%
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	40.00	1,309.85	52.78%	1.31%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	39.00	997.74	40.20%	1.00%
0910400003	HEIKENS, FLORENCE JANE	SW SE 10-98-38	39.00	1,475.93	59.47%	1.48%
0910400004	HEIKENS, FLORENCE JANE	SE SE 10-98-38	38.02	1,331.36	53.64%	1.33%
0902200006	HEIKENS, GRACE	TRACT 900' X 484' NE NE 2-98-38	3.90	12.68	0.51%	0.01%
0912100003	HINTZ, PHYLLIS M TRUSTEE	E 1/2 NE NW 12-98-38	19.10	198.73	8.01%	0.20%
0912100006	HINTZ, PHYLLIS M TRUSTEE	E 1/2 SE NW 12-98-38	20.00	495.10	19.95%	0.50%
0912200002	HINTZ, PHYLLIS M TRUSTEE	NE NE 12-98-38	1.70	12.57	0.51%	0.01%
0912200003	HINTZ, PHYLLIS M TRUSTEE	SW NE 12-98-38	40.00	868.94	35.01%	0.87%
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	14.80	154.06	6.21%	0.15%
0912200006	HINTZ, PHYLLIS M TRUSTEE	NW NE EXC 9.51 AC TRT 12-98-38	29.40	388.96	15.67%	0.39%
0912200005	HINTZ, STACEY	9.51 AC TRT IN NW NE 12-98-38	8.46	77.45	3.12%	0.08%
0903100004	HUGHES, JOHN N III ETAL	SE NW 3-98-38	13.60	174.92	7.05%	0.17%
0903200007	JENSEN, MICHAEL D AND AMANDA J	2.57 AC TRT IN SE COR NE NE & NE COR SE NE AKA PARCEL "B" 3-98-38	2.28	11.90	0.48%	0.01%
0914200001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NE 14-98-38	40.00	948.85	38.23%	0.95%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0914200002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NE 14-98-38	38.64	1,350.78	54.43%	1.35%
0911300010	JOHNSON, LEWIS M	11.38 AC TRT AKA PAR "C" NW SW 11-98-38	11.02	130.98	5.28%	0.13%
0914300007	KAISER, JENNIFER A	NE SW EXC E 994.63' 14-98-38	9.86	437.03	17.61%	0.44%
0914300009	KAISER, JENNIFER A	SE SW EXC E 994.63' 14-98-38	9.61	453.60	18.28%	0.45%
0910100002	KAISER, THOMAS J AND JULIA M	W 1/2 NE NW 10-98-38	16.80	527.35	21.25%	0.53%
0910100004	KAISER, THOMAS J AND JULIA M	SW NW 10-98-38	1.60	18.31	0.74%	0.02%
0910100005	KAISER, THOMAS J AND JULIA M	W 1/2 SE NW 10-98-38	20.00	547.08	22.04%	0.55%
0914300001	KAISER, THOMAS J AND JULIA M	NW SW EXC S 278.5' OF W 1090' 14-98-38	32.24	1,336.61	53.86%	1.34%
0914300004	KAISER, THOMAS J AND JULIA M	SW SW EXC W 1090' 14-98-38	6.80	327.98	13.22%	0.33%
0915300005	LANGE, LARRY BRUCE	3.042 AC TRT NW COR NW SW AKA PAR "A" 15-98-38	0.28	2.31	0.09%	0.00%
0915300007	LANGE, LARRY J	12.39 AC TRT AKA PAR "B" NW SW 15-98-38	7.90	75.55	3.04%	0.08%
0914100001	MEIS, DAVID J AND MARY L TRUSTEES	NW NW 14-98-38	39.00	913.51	36.81%	0.91%
0914100002	MEIS, DAVID J AND MARY L TRUSTEES	NE NW 14-98-38	40.00	1,136.28	45.78%	1.14%
0914100003	MEIS, DAVID J AND MARY L TRUSTEES	SW NW 14-98-38	39.00	1,159.03	46.70%	1.16%
0914100004	MEIS, DAVID J AND MARY L TRUSTEES	SE NW 14-98-38	40.00	1,418.71	57.16%	1.42%
0914200003	MEIS, DAVID J AND MARY L TRUSTEES	SW NE 14-98-38	40.00	1,770.06	71.32%	1.77%
0914200004	MEIS, DAVID J AND MARY L TRUSTEES	SE NE 14-98-38	38.64	1,263.70	50.92%	1.26%
0914400001	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NW SE 14-98-38	20.00	477.11	19.22%	0.48%
0914400004	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NE SE 14-98-38	19.32	530.49	21.37%	0.53%
0922200001	MELANIE'S LLC	NW NE 22-98-38	39.00	1,871.54	75.41%	1.87%
0922200002	MELANIE'S LLC	NE NE 22-98-38	38.02	940.35	37.89%	0.94%
0922200003	MELANIE'S LLC	SW NE 22-98-38	39.50	648.78	26.14%	0.65%
0922200004	MELANIE'S LLC	SE NE 22-98-38	39.00	719.64	29.00%	0.72%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	38.64	1,293.08	52.10%	1.29%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	4.10	75.32	3.03%	0.08%
0914300008	MORROW, RYAN M AND KRISTINA M	E 994.63' NE SW 14-98-38	30.14	1,142.83	46.05%	1.14%
0914300010	MORROW, RYAN M AND KRISTINA M	E 994.63' SE SW 14-98-38	29.39	1,264.09	50.93%	1.26%
0902200005	MULHERN, MARILYN KAY	NE NE EXC TRT 900' X 484' 2-98-38	10.00	58.39	2.35%	0.06%
0903400008	NELSON, LOREN J AND TERRI J	SW'LY 6.00 AC TRT (PARCEL A) IN SE SE 3-98-38	5.42	65.75	2.65%	0.07%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	24.10	174.57	7.03%	0.17%
0901100004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NW 1-98-38	7.00	29.87	1.20%	0.03%
0901300001	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NW SW 1-98-38	19.09	184.26	7.42%	0.18%
0901300004	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NE SW 1-98-38	13.60	142.18	5.73%	0.14%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	39.90	361.68	14.57%	0.36%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	38.18	400.49	16.14%	0.40%
0903300002	RUML, WILLIAM J AND MARJORIE A TRUSTEES	NE SW 3-98-38	3.50	39.62	1.60%	0.04%
0916200008	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NE NE EXC CEMETARY & EXC TRT SE COR AKA PT PAR "C" 16-98-38	8.70	161.36	6.50%	0.16%
0923300001	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NW SW 23-98-38	6.00	40.77	1.64%	0.04%
0911400001	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SE 11-98-38	40.00	1,163.05	46.86%	1.16%
0911400003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SE 11-98-38	40.00	1,087.56	43.82%	1.09%
0911400004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SE 11-98-38	38.64	1,175.26	47.35%	1.18%
0911400005	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SE EXC 1.304 AC TRT IN NE COR 11-98-38	37.60	895.05	36.06%	0.90%
0912300002	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SW 12-98-38	40.00	597.19	24.06%	0.60%
0912300003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SW 12-98-38	38.64	1,075.77	43.35%	1.08%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	25.70	531.58	21.42%	0.53%
0912300006	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SW EXC TRT 236' X 277' 12-98-38	37.43	541.91	21.83%	0.54%
0911400006	SCHOORMAN, WESLEY AND BRADLEY	1.304 ACRE TRACT IN NE CORNER NE SE 11-98-38	1.13	14.59	0.59%	0.01%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0912300005	SCHOORMAN, WESLEY L	TRT 236' X 277' AKA PAR "B" NW SW 12-98-38	1.32	15.32	0.62%	0.02%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	20.90	595.20	23.98%	0.60%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	0.50	12.80	0.52%	0.01%
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	1.70	54.53	2.20%	0.05%
0903200006	SHAW, RYAN J TRUSTEE	SE NE EXC TRACT NE CORNER 3-98-38	36.73	464.27	18.71%	0.46%
0903400001	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NW SE 3-98-38	25.40	347.24	13.99%	0.35%
0903400004	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NE SE 3-98-38	24.83	462.09	18.62%	0.46%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	30.80	473.46	19.08%	0.47%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	3.40	28.97	1.17%	0.03%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	1.90	17.93	0.72%	0.02%
0911100002	SMITH, BETH ELIZAMILDRED REV TRUST	NE NW 11-98-38	38.18	668.05	26.92%	0.67%
0911100004	SMITH, BETH ELIZAMILDRED REV TRUST	SE NW 11-98-38	40.00	1,122.83	45.24%	1.12%
0911200001	SMITH, BETH ELIZAMILDRED REV TRUST	NW NE 11-98-38	38.18	714.72	28.80%	0.71%
0914400002	STALLMAN, PETER J	S 1/2 NW SE 14-98-38	20.00	428.38	17.26%	0.43%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	19.10	615.57	24.80%	0.62%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	8.60	127.27	5.13%	0.13%
0910300001	TAYLOR, DANIEL RICHARD	NW SW 10-98-38	12.00	198.15	7.98%	0.20%
0910300002	TAYLOR, DANIEL RICHARD	NE SW 10-98-38	40.00	791.49	31.89%	0.79%
0910300007	TAYLOR, DANIEL RICHARD	SE SW EXC SW'LY TRIA TRT 10-98-38	38.93	1,138.33	45.87%	1.14%
0910200001	TAYLOR, ROBERT TRUSTEE	NW NE 10-98-38	38.18	786.21	31.68%	0.79%
0910200002	TAYLOR, ROBERT TRUSTEE	NE NE 10-98-38	37.23	554.13	22.33%	0.55%
0910200003	TAYLOR, ROBERT TRUSTEE	SW NE 10-98-38	40.00	1,049.07	42.27%	1.05%
0910200004	TAYLOR, ROBERT TRUSTEE	SE NE 10-98-38	39.00	1,228.17	49.49%	1.23%
0903400002	WARBURTON, JAMES L AND ANN F	NW SE EXC N'LY 840.69' 3-98-38	14.10	210.22	8.47%	0.21%
0903400003	WARBURTON, JAMES L AND ANN F	SW SE 3-98-38	23.10	292.66	11.79%	0.29%
0903400005	WARBURTON, JAMES L AND ANN F	NE SE EXC N'LY 840.69' 3-98-38	14.16	226.92	9.14%	0.23%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

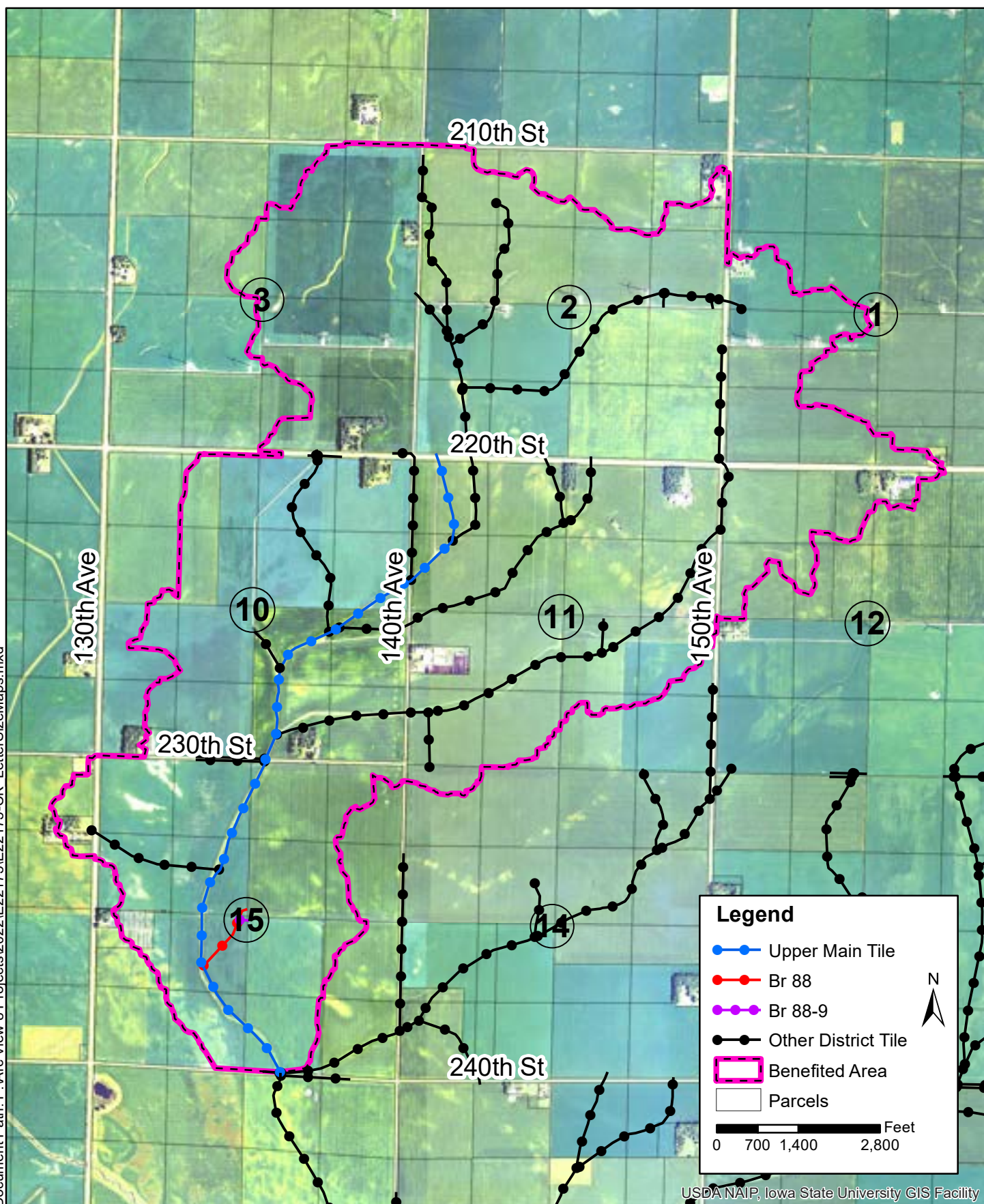
PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0903400007	WARBURTON, JAMES L AND ANN F	SE SE EXC SW'LY 6 AC TRT 3-98-38	31.77	361.83	14.58%	0.36%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	6.80	252.60	10.18%	0.25%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	39.00	853.92	34.41%	0.85%
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SW 2-98-38	40.00	606.68	24.44%	0.61%
0902300003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SW 2-98-38	37.23	392.15	15.80%	0.39%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	38.18	603.47	24.32%	0.60%
0911200002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE NE 11-98-38	36.88	488.14	19.67%	0.49%
0911200003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW NE 11-98-38	40.00	842.17	33.93%	0.84%
0911200004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE NE 11-98-38	38.64	573.70	23.12%	0.57%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	1.20	35.13	1.42%	0.04%
0916200011	WESTPORT PARTNERSHIP	SE NE EXC TRT NE COR 16-98-38	1.70	17.49	0.70%	0.02%
0916200007	WESTPORT TWN SHP TRUSTEES OF	2.51 AC IN NE NE 16-98-38	0.59	4.09	0.16%	0.00%
5555555555	DICKINSON COUNTY SECONDARY ROADS		109.62	3,200.95		3.20%
		TOTAL	4,104.20	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Upper Main, Br 88 & 88-9 Tile Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0915200003	AKJEM LLC	SW NE 15-98-38	40.00	1,013.24	35.55%	1.01%
0915200004	AKJEM LLC	SE NE 15-98-38	10.90	206.34	7.24%	0.21%
0910300008	BOCKMAN AG INC	TRT 171' X 374' SW SW 10-98-38	0.30	7.64	0.27%	0.01%
0910300009	BOCKMAN LTD	10 AC TRT SW SW & SE SW EXC TRT 171' X 374' 10-98-38	5.00	122.74	4.31%	0.12%
0910300005	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW SW EXC S'LY TRT 10-98-38	9.10	223.01	7.82%	0.22%
0911100001	BOCKMAN, DANIEL AND MELISSA TRUSTEES	NW NW 11-98-38	37.23	2,116.84	74.27%	2.12%
0911100003	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW NW 11-98-38	39.00	2,850.11	100.00%	2.85%
0910100003	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 NE NW 10-98-38	19.09	909.24	31.90%	0.91%
0910100006	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 SE NW 10-98-38	20.00	1,070.68	37.57%	1.07%
0901300002	BON TERRE FARMS LLC	EXC N 40 ROD NW SW 1-98-38	19.09	497.40	17.45%	0.50%
0901300003	BON TERRE FARMS LLC	SW SW 1-98-38	36.40	739.91	25.96%	0.74%
0901300005	BON TERRE FARMS LLC	EXC N 40 ROD NE SW 1-98-38	2.70	51.54	1.81%	0.05%
0901300006	BON TERRE FARMS LLC	SE SW 1-98-38	26.00	414.87	14.56%	0.41%
0903200001	CHRISTENSEN, TERRI LEE	NW NE 3-98-38	21.90	985.07	34.56%	0.99%
0903200003	CHRISTENSEN, TERRI LEE	SW NE 3-98-38	40.00	2,009.50	70.51%	2.01%
0903200005	CHRISTENSEN, TERRI LEE	NE NE EXC TRACT SE CORNER 3-98-38	37.96	1,804.87	63.33%	1.80%
0916200009	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT SE CORNER NE NE (PART OF PARCEL A) 16-98-38	3.84	52.18	1.83%	0.05%
0916200010	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT NE CORNER SE NE (PART OF PARCEL A) 16-98-38	2.41	20.45	0.72%	0.02%
0915100001	CRANSTON, RAYMOND H ETAL	NW NW 15-98-38	37.23	721.74	25.32%	0.72%
0915100002	CRANSTON, RAYMOND H ETAL	NE NW 15-98-38	39.00	1,939.52	68.05%	1.94%
0915100003	CRANSTON, RAYMOND H ETAL	SW NW 15-98-38	31.30	792.21	27.80%	0.79%
0915100004	CRANSTON, RAYMOND H ETAL	SE NW 15-98-38	40.00	1,804.05	63.30%	1.80%
0915200001	CRANSTON, RAYMOND H ETAL	NW NE 15-98-38	39.00	1,381.95	48.49%	1.38%
0915200002	CRANSTON, RAYMOND H ETAL	NE NE 15-98-38	20.70	629.12	22.07%	0.63%
0915400001	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NW SE 15-98-38	40.00	646.53	22.68%	0.65%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0915400002	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NE SE 15-98-38	8.70	120.91	4.24%	0.12%
0915400003	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SW SE 15-98-38	35.80	555.64	19.50%	0.56%
0901400010	DAVIS, ANTHONY J AND JENNIFER M	IRREG. TRACT IN SE CORNER OF S PART SW SE 1-98-38	0.71	7.94	0.28%	0.01%
0901400011	DAVIS, ANTHONY J AND JENNIFER M	TRT 134.61' X 237' IN SE COR SW SE 1- 98-38	0.09	0.58	0.02%	0.001%
0911300002	DROST, DUANE REV TRUST AND DROST, LISA J	NE SW 11-98-38	40.00	1,383.18	48.53%	1.38%
0911300003	DROST, DUANE REV TRUST AND DROST, LISA J	SW SW 11-98-38	39.00	1,825.94	64.07%	1.83%
0911300004	DROST, DUANE REV TRUST AND DROST, LISA J	SE SW 11-98-38	34.80	1,305.71	45.81%	1.31%
0911300009	DROST, DUANE REV TRUST AND DROST, LISA J	NW SW EXC 11.38 AC TRT 11-98-38	27.98	1,105.05	38.77%	1.11%
0915300002	DROST, DUANE TRUSTEE	NE SW 15-98-38	40.00	1,375.57	48.26%	1.38%
0915300003	DROST, DUANE TRUSTEE	SW SW 15-98-38	0.20	0.85	0.03%	0.001%
0915300004	DROST, DUANE TRUSTEE	SE SW 15-98-38	29.10	303.62	10.65%	0.30%
0915300008	DROST, DUANE TRUSTEE	NW SW EXC TRTS 15-98-38	8.90	117.47	4.12%	0.12%
0902100001	EIHAUSEN, CHRISTINA L ETAL	NW NW 2-98-38	34.80	1,199.39	42.08%	1.20%
0902100002	EIHAUSEN, CHRISTINA L ETAL	NE NW 2-98-38	20.60	650.72	22.83%	0.65%
0902100003	EIHAUSEN, CHRISTINA L ETAL	SW NW 2-98-38	39.00	1,146.61	40.23%	1.15%
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	40.00	1,522.06	53.40%	1.52%
0902200001	EIHAUSEN, CHRISTINA L ETAL	NW NE 2-98-38	4.00	106.31	3.73%	0.11%
0901400009	FH LLC	S PT SW SE EXC TRTS IN SE COR 1-98- 38	6.90	119.84	4.20%	0.12%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	40.49	1,435.61	50.37%	1.44%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	38.68	922.11	32.35%	0.92%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	38.70	1,291.66	45.32%	1.29%
0902400004	GOODY'S FARMS LLC	SE SE 2-98-38	36.96	1,013.92	35.57%	1.01%
0912100001	GOULD, RODNEY	NW NW 12-98-38	36.88	899.75	31.57%	0.90%
0912100002	GOULD, RODNEY	W 1/2 NE NW 12-98-38	17.40	388.88	13.64%	0.39%
0912100004	GOULD, RODNEY	SW NW 12-98-38	23.70	465.31	16.33%	0.47%
0912100005	GOULD, RODNEY	W 1/2 SE NW 12-98-38	6.50	167.38	5.87%	0.17%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	40.00	2,192.92	76.94%	2.19%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	39.00	1,799.17	63.13%	1.80%
0910400003	HEIKENS, FLORENCE JANE	SW SE 10-98-38	39.00	2,059.14	72.25%	2.06%
0910400004	HEIKENS, FLORENCE JANE	SE SE 10-98-38	38.02	1,857.43	65.17%	1.86%
0902200006	HEIKENS, GRACE	TRACT 900' X 484' NE NE 2-98-38	3.90	85.63	3.00%	0.09%
0912100003	HINTZ, PHYLLIS M TRUSTEE	E 1/2 NE NW 12-98-38	16.10	312.75	10.97%	0.31%
0912200006	HINTZ, PHYLLIS M TRUSTEE	NW NE EXC 9.51 AC TRT 12-98-38	2.50	35.00	1.23%	0.04%
0912200005	HINTZ, STACEY	9.51 AC TRT IN NW NE 12-98-38	8.46	158.90	5.58%	0.16%
0903100004	HUGHES, JOHN N III ETAL	SE NW 3-98-38	13.60	785.17	27.55%	0.79%
0903200007	JENSEN, MICHAEL D AND AMANDA J	2.57 AC TRT IN SE COR NE NE & NE COR SE NE AKA PARCEL "B" 3-98-38	2.28	42.43	1.49%	0.04%
0911300010	JOHNSON, LEWIS M	11.38 AC TRT AKA PAR "C" NW SW 11- 98-38	11.02	217.63	7.64%	0.22%
0910100002	KAISER, THOMAS J AND JULIA M	W 1/2 NE NW 10-98-38	16.80	876.98	30.77%	0.88%
0910100004	KAISER, THOMAS J AND JULIA M	SW NW 10-98-38	1.60	30.24	1.06%	0.03%
0910100005	KAISER, THOMAS J AND JULIA M	W 1/2 SE NW 10-98-38	20.00	913.83	32.06%	0.91%
0915300005	LANGE, LARRY BRUCE	3.042 AC TRT NW COR NW SW AKA PAR "A" 15-98-38	0.28	1.45	0.05%	0.001%
0915300007	LANGE, LARRY J	12.39 AC TRT AKA PAR "B" NW SW 15- 98-38	7.90	47.44	1.66%	0.05%
0914100001	MEIS, DAVID J AND MARY L TRUSTEES	NW NW 14-98-38	12.00	311.29	10.92%	0.31%
0902200005	MULHERN, MARILYN KAY	NE NE EXC TRT 900' X 484' 2-98-38	10.00	293.74	10.31%	0.29%
0903400008	NELSON, LOREN J AND TERRI J	SW'LY 6.00 AC TRT (PARCEL A) IN SE SE 3-98-38	5.42	141.52	4.97%	0.14%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	24.10	805.21	28.25%	0.81%
0901100004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NW 1-98-38	7.00	65.50	2.30%	0.07%
0901300001	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NW SW 1-98-38	19.09	357.58	12.55%	0.36%
0901300004	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NE SW 1-98-38	13.60	301.07	10.56%	0.30%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	39.90	1,414.78	49.64%	1.41%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	38.18	1,702.33	59.73%	1.70%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0903300002	RUML, WILLIAM J AND MARJORIE A TRUSTEES	NE SW 3-98-38	3.50	155.96	5.47%	0.16%
0916200008	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NE NE EXC CEMETARY & EXC TRT SE COR AKA PT PAR "C" 16-98-38	8.70	134.76	4.73%	0.13%
0911400001	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SE 11-98-38	40.00	1,750.85	61.43%	1.75%
0911400003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SE 11-98-38	9.00	307.92	10.80%	0.31%
0911400004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SE 11-98-38	1.20	41.32	1.45%	0.04%
0911400005	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SE EXC 1.304 AC TRT IN NE COR 11-98-38	29.30	1,052.36	36.92%	1.05%
0911400006	SCHOORMAN, WESLEY AND BRADLEY	1.304 ACRE TRACT IN NE CORNER NE SE 11-98-38	1.13	22.74	0.80%	0.02%
0903200006	SHAW, RYAN J TRUSTEE	SE NE EXC TRACT NE CORNER 3-98-38	36.73	1,720.89	60.38%	1.72%
0903400001	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NW SE 3-98-38	25.40	1,324.17	46.46%	1.32%
0903400004	SHAW, RYAN J TRUSTEE	N'LY 840.69' OF NE SE 3-98-38	24.83	1,649.64	57.88%	1.65%
0911100002	SMITH, BETH ELIZAMILDRED REV TRUST	NE NW 11-98-38	38.18	1,469.81	51.57%	1.47%
0911100004	SMITH, BETH ELIZAMILDRED REV TRUST	SE NW 11-98-38	40.00	2,294.16	80.49%	2.29%
0911200001	SMITH, BETH ELIZAMILDRED REV TRUST	NW NE 11-98-38	38.18	1,580.76	55.46%	1.58%
0910300001	TAYLOR, DANIEL RICHARD	NW SW 10-98-38	12.00	329.24	11.55%	0.33%
0910300002	TAYLOR, DANIEL RICHARD	NE SW 10-98-38	40.00	1,243.89	43.64%	1.24%
0910300007	TAYLOR, DANIEL RICHARD	SE SW EXC SW'LY TRIA TRT 10-98-38	38.93	1,441.58	50.58%	1.44%
0910200001	TAYLOR, ROBERT TRUSTEE	NW NE 10-98-38	38.18	1,418.09	49.76%	1.42%
0910200002	TAYLOR, ROBERT TRUSTEE	NE NE 10-98-38	37.23	1,108.06	38.88%	1.11%
0910200003	TAYLOR, ROBERT TRUSTEE	SW NE 10-98-38	40.00	1,827.70	64.13%	1.83%
0910200004	TAYLOR, ROBERT TRUSTEE	SE NE 10-98-38	39.00	2,503.03	87.82%	2.50%
0903400002	WARBURTON, JAMES L AND ANN F	NW SE EXC N'LY 840.69' 3-98-38	14.10	755.42	26.50%	0.76%
0903400003	WARBURTON, JAMES L AND ANN F	SW SE 3-98-38	23.10	667.75	23.43%	0.67%
0903400005	WARBURTON, JAMES L AND ANN F	NE SE EXC N'LY 840.69' 3-98-38	14.16	770.06	27.02%	0.77%
0903400007	WARBURTON, JAMES L AND ANN F	SE SE EXC SW'LY 6 AC TRT 3-98-38	31.77	1,077.34	37.80%	1.08%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	39.00	2,543.74	89.25%	2.54%

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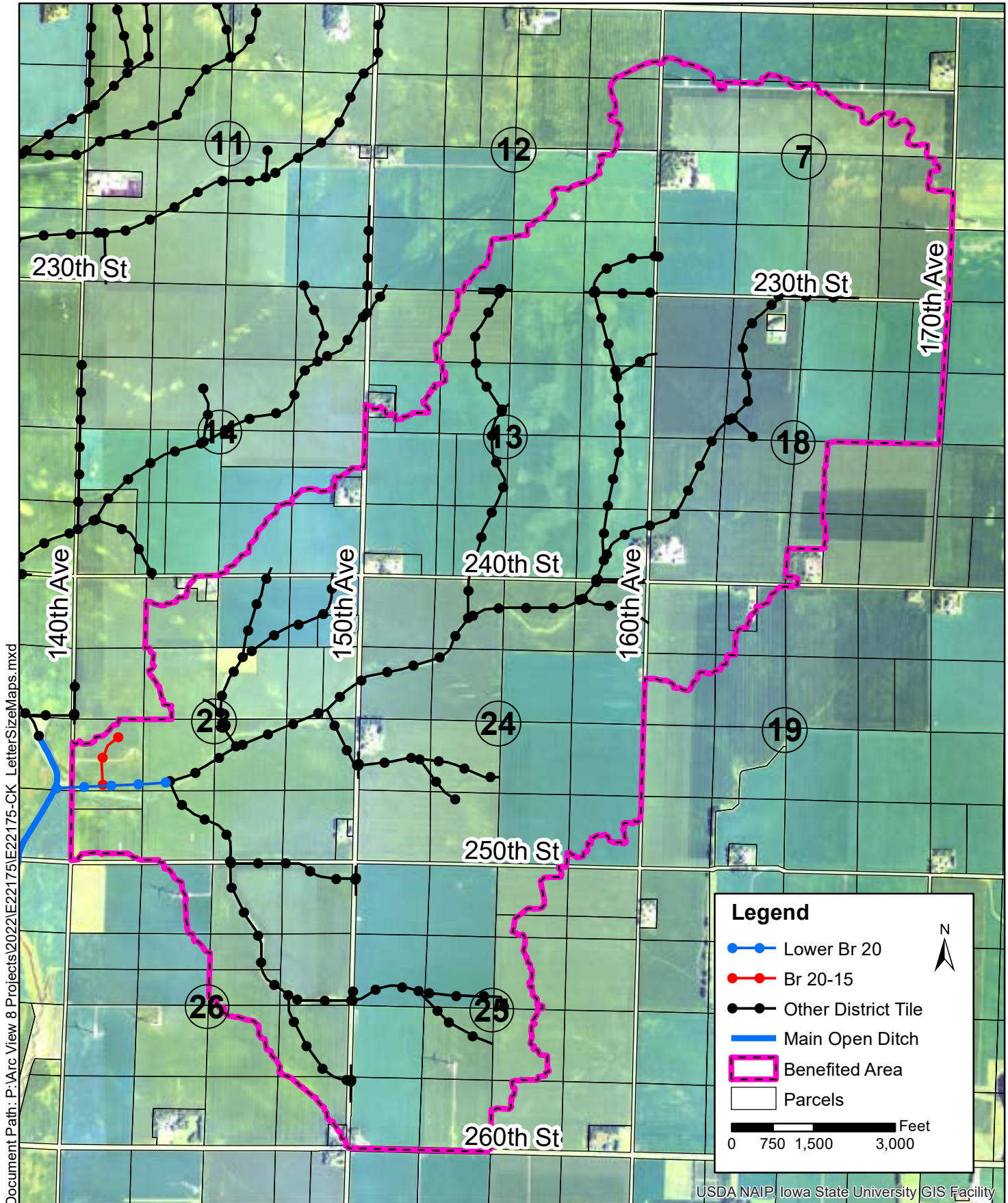
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LEGAL DESCRIPTION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			(ACRES)		(% OF MAX)	(%)
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SW 2-98-38	40.00	1,907.66	66.93%	1.91%
0902300003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SW 2-98-38	37.23	1,124.52	39.46%	1.12%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	38.18	1,690.36	59.31%	1.69%
0911200002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE NE 11-98-38	36.88	849.06	29.79%	0.85%
0911200003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW NE 11-98-38	40.00	1,629.98	57.19%	1.63%
0911200004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE NE 11-98-38	38.64	908.88	31.89%	0.91%
0916200011	WESTPORT PARTNERSHIP	SE NE EXC TRT NE COR 16-98-38	1.70	14.74	0.52%	0.01%
0916200007	WESTPORT TOWNSHIP TRUSTEES OF	2.51 AC IN NE NE 16-98-38	0.59	3.43	0.12%	0.003%
5555555555	DICKINSON COUNTY SECONDARY ROADS		78.45	3,428.24		3.43%
		TOTAL	2,673.08	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Lower Branch 20 and 20-15 Tile Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0925300002	ARMS, JEANETTE	NE SW 25-98-38	40.00	1,573.26	69.74%	1.57%
0925300004	ARMS, JEANETTE	SE SW 25-98-38	38.48	1,289.07	57.14%	1.29%
0925300001	ARMS, RUSSELL D	NW SW 25-98-38	38.64	1,329.26	58.92%	1.33%
0925300003	ARMS, RUSSELL D	SW SW SEC 25-98-38	37.32	1,227.51	54.41%	1.23%
0913300001	BATES, MARILYN	NW SW 13-98-38	38.64	1,210.17	53.65%	1.21%
0913300002	BATES, MARILYN	W 10 AC NE SW 13-98-38	10.00	287.76	12.76%	0.29%
0913300003	BATES, MARILYN	E 30 AC OF NE SW 13-98-38	30.00	917.18	40.66%	0.92%
0913300004	BATES, MARILYN	SW SW EXC TRT SW COR 13-98-38	28.49	954.46	42.31%	0.95%
0913300006	BATES, MARILYN	W 10 AC SE SW 13-98-38	9.75	324.55	14.39%	0.32%
0913300007	BATES, MARILYN	E 30 AC SE SW 13-98-38	29.25	1,033.37	45.81%	1.03%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	1.43	41.79	1.85%	0.04%
0926200001	DYKSTRA, BRIAN	NW NE 26-98-38	38.79	1,960.97	86.93%	1.96%
0926200002	DYKSTRA, BRIAN	N 1/2 SW NE 26-98-38	20.00	817.99	36.26%	0.82%
0926200003	DYKSTRA, BRIAN	S 1/2 SW NE 26-98-38	19.30	681.40	30.21%	0.68%
0926200004	DYKSTRA, BRIAN	NE NE 26-98-38	37.47	1,372.99	60.86%	1.37%
0926200005	DYKSTRA, BRIAN	SE NE 26-98-38	38.64	1,493.35	66.20%	1.49%
0926400001	DYKSTRA, BRIAN	NW SE 26-98-38	10.70	238.83	10.59%	0.24%
0926400002	DYKSTRA, BRIAN	NE SE 26-98-38	38.30	1,519.40	67.35%	1.52%
0926400005	DYKSTRA, BRIAN	SE SE EXC 3.65 AC TRACT 26-98-38	11.80	316.13	14.01%	0.32%
1019100001	GOULD, HARLAN E AND DONNA	NW NW 19-98-37	35.51	1,119.20	49.61%	1.12%
1019100003	GOULD, HARLAN E AND DONNA	NE NW EXC TRACT 19-98-37	10.50	263.68	11.69%	0.26%
1019100004	GOULD, HARLAN E AND DONNA	SW NW 19-98-37	14.20	384.78	17.06%	0.38%
1019100005	GOULD, HARLAN E AND DONNA	SE NW 19-98-37	1.10	27.62	1.22%	0.03%
1019100002	GOULD, HARLAN E AND DONNA L	TRACT IN NE NW 19-98-37	8.60	215.96	9.57%	0.22%
0913400001	GOULD, RODNEY	NW SE 13-98-38	40.00	991.04	43.93%	0.99%
0913400002	GOULD, RODNEY	NE SE 13-98-38	39.00	946.32	41.95%	0.95%
0913400003	GOULD, RODNEY	SW SE 13-98-38	39.00	759.92	33.69%	0.76%
0913400004	GOULD, RODNEY	SE SE 13-98-38	38.02	1,261.59	55.92%	1.26%
0923100004	GOULD, RODNEY	SE NW 23-98-38	32.00	1,240.99	55.01%	1.24%
0913200001	GOULD, RODNEY G	NW NE 13-98-38	40.00	895.08	39.68%	0.90%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913200002	GOULD, RODNEY G	NE NE 13-98-38	39.00	871.37	38.63%	0.87%
0913200003	GOULD, RODNEY G	SW NE 13-98-38	40.00	955.66	42.36%	0.96%
0913200004	GOULD, RODNEY G	SE NE 13-98-38	39.00	832.40	36.90%	0.83%
1018300001	GOULD, RODNEY G	NW SW 18-98-37	35.68	755.49	33.49%	0.76%
1018300002	GOULD, RODNEY G	NE SW 18-98-37	40.00	710.08	31.48%	0.71%
1018300003	GOULD, RODNEY G	SW SW 18-98-37	35.13	854.29	37.87%	0.85%
1018300004	GOULD, RODNEY G	SE SW 18-98-37	39.00	887.31	39.33%	0.89%
0925200003	GUTHRIE, EDWARD E LE ETAL	SW NE 25-98-38	20.00	656.66	29.11%	0.66%
0925200006	GUTHRIE, EDWARD E LE ETAL	NW NE EXC N 27.11 AC 25-98-38	3.50	121.34	5.38%	0.12%
0925200005	GUTHRIE, JOHN AKA JOHNATHON	N 27.11 AC NW NE AKA PT PARC B 25-98-38	17.50	553.55	24.54%	0.55%
0924200001	HANSEN, KENNETH AND JULIE LIVING TRUST	NW NE 24-98-38	39.00	1,401.17	62.11%	1.40%
0924200002	HANSEN, KENNETH AND JULIE LIVING TRUST	NE NE 24-98-38	38.02	1,283.64	56.90%	1.28%
0924200003	HANSEN, KENNETH AND JULIE LIVING TRUST	SW NE 24-98-38	40.00	1,073.75	47.60%	1.07%
0924200004	HANSEN, KENNETH AND JULIE LIVING TRUST	SE NE 24-98-38	39.00	1,019.23	45.18%	1.02%
0912200002	HINTZ, PHYLLIS M TRUSTEE	NE NE 12-98-38	3.50	22.21	0.98%	0.02%
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	24.20	178.15	7.90%	0.18%
0923400008	HOTT, TERRY R AND RENEE L	N 316' OF E 150' OF PAR "B" SE SE 23-98-38	0.76	11.10	0.49%	0.01%
1018100001	JOHNSON NORTH FARM LLC	NW NW 18-98-37	34.11	569.73	25.26%	0.57%
1018100003	JOHNSON NORTH FARM LLC	SW NW 18-98-37	35.33	574.99	25.49%	0.57%
1018100004	JOHNSON NORTH FARM LLC	SE NW 18-98-37	40.00	729.64	32.34%	0.73%
1018200001	JOHNSON NORTH FARM LLC	NW NE 18-98-37	39.00	637.44	28.26%	0.64%
1018200003	JOHNSON NORTH FARM LLC	SW NE 18-98-37	40.00	834.49	36.99%	0.83%
1018200005	JOHNSON NORTH FARM LLC	W 1/2 NE NE 18-98-37	19.50	315.36	13.98%	0.32%
1018200006	JOHNSON NORTH FARM LLC	E 1/2 NE NE 18-98-37	18.52	223.67	9.92%	0.22%
1018200007	JOHNSON NORTH FARM LLC	W 1/2 SE NE 18-98-37	20.00	372.79	16.53%	0.37%
1018200008	JOHNSON NORTH FARM LLC	E 1/2 SE NE 18-98-37	19.00	243.49	10.79%	0.24%
1018100005	JOHNSON, BRUCE E AND MARLINE K	NE NW EXC 2.31 AC TRT 18-98-37	36.69	689.58	30.57%	0.69%
0923200001	JOHNSON, DENNIS A REV FARM TRUST	NW NE 23-98-38	39.00	1,808.68	80.18%	1.81%
0923200002	JOHNSON, DENNIS A REV FARM TRUST	NE NE EXC TRT SE COR 23-98-38	28.28	1,171.80	51.94%	1.17%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923200004	JOHNSON, DENNIS A REV FARM TRUST	SW NE 23-98-38	40.00	1,347.77	59.75%	1.35%
0923200005	JOHNSON, DENNIS A REV FARM TRUST	W 1/2 SE NE 23-98-38	20.00	514.23	22.80%	0.51%
0923200006	JOHNSON, DENNIS A REV FARM TRUST	E 1/2 SE NE 23-98-38	18.64	852.03	37.77%	0.85%
0923200003	JOHNSON, ELWOOD L JR	TRACT 585' X 745' IN SE CORNER NE NE 23-98-38	9.48	312.45	13.85%	0.31%
0925100001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NW 25-98-38	37.67	1,124.07	49.83%	1.12%
0925100002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NW 25-98-38	39.00	1,279.37	56.71%	1.28%
0925100003	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SW NW 25-98-38	38.64	1,611.69	71.44%	1.61%
0925100004	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SE NW 25-98-38	40.00	1,462.00	64.81%	1.46%
1018100006	JOHNSON, WILLIAM C AND DANIELLE L	2.31 AC TRT AKA PAR "A" NE NW 18- 98-37	2.31	30.36	1.35%	0.03%
0925400001	KAISER, GREGORY G AND PAMELA S ETAL	NW SE 25-98-38	25.10	844.30	37.43%	0.84%
0925400003	KAISER, GREGORY G AND PAMELA S ETAL	SW SE 25-98-38	4.60	138.67	6.15%	0.14%
1007400004	KOLBECK, WAYNE F TRUSTEE AND KOLBECK INC	SE SE 7-98-37	38.02	647.18	28.69%	0.65%
1007400002	KOLBECK, WAYNE F TRUSTEE AND KOLBECK, INC	NE SE 7-98-37	33.90	438.81	19.45%	0.44%
0923100010	MATZEN, DARYL L AND TRACEY ANN	TRT NE COR NE NW 23-98-38	2.18	58.56	2.60%	0.06%
0914400008	MAYOU, MATTHEW J AND REBECCA J	6.57 AC TRT AKA PAR "A" S 1/2 NE SE & SE SE 14-98-38	6.02	103.78	4.60%	0.10%
0926100007	MEYER, TODD	N 1/2 SE NW 26-98-38	1.60	34.43	1.53%	0.03%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	0.80	18.99	0.84%	0.02%
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	34.40	800.24	35.47%	0.80%
0926100002	NATTRESS, NORMAN N AND SHIRLEY RUTH TRUSTEES	NE NW 26-98-38	16.20	390.67	17.32%	0.39%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923300003	NOBLE FAMILY LTD PARTNERSHIP	SW SW EXC N 10 AC 23-98-38	24.70	287.09	12.73%	0.29%
0923300004	NOBLE FAMILY LTD PARTNERSHIP	NE SW 23-98-38	40.00	1,853.97	82.18%	1.85%
0923300005	NOBLE FAMILY LTD PARTNERSHIP	SE SW 23-98-38	38.79	1,474.82	65.38%	1.47%
0924100001	NOBLE FAMILY LTD PARTNERSHIP	NW NW 24-98-38	37.67	1,288.33	57.11%	1.29%
0924100002	NOBLE FAMILY LTD PARTNERSHIP	NE NW 24-98-38	39.00	1,637.37	72.58%	1.64%
0924100003	NOBLE FAMILY LTD PARTNERSHIP	SW NW 24-98-38	38.64	1,708.06	75.72%	1.71%
0924100004	NOBLE FAMILY LTD PARTNERSHIP	SE NW 24-98-38	40.00	1,122.64	49.77%	1.12%
1007300001	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	NW SW 7-98-37	33.60	308.85	13.69%	0.31%
1007300003	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	SW SW 7-98-37	33.54	594.94	26.37%	0.59%
1007100001	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NW NW 7-98-37	5.90	34.98	1.55%	0.03%
1007100002	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NE NW 7-98-37	1.00	3.90	0.17%	0.004%
1007100003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NW 7-98-37	32.80	338.87	15.02%	0.34%
1007100004	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NW 7-98-37	39.20	256.74	11.38%	0.26%
1007200003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NE 7-98-37	27.50	265.19	11.76%	0.27%
1007200007	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NE EXC TRT NE COR 7-98-37	9.20	95.00	4.21%	0.10%
0924300001	RANGE, L KIRBY AND BARBARA E	NW SW 24-98-38	38.85	1,495.49	66.29%	1.50%
0924300002	RANGE, L KIRBY AND BARBARA E	NE SW 24-98-38	40.00	1,481.22	65.66%	1.48%
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	37.67	1,141.13	50.58%	1.14%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	39.00	1,275.97	56.56%	1.28%
0924400001	RANGE, L KIRBY AND BARBARA E	NW SE 24-98-38	40.00	1,486.24	65.88%	1.49%
0924400002	RANGE, L KIRBY AND BARBARA E	NE SE 24-98-38	39.00	1,431.37	63.45%	1.43%
0924400003	RANGE, L KIRBY AND BARBARA E	SW SE 24-98-38	38.50	1,275.90	56.56%	1.28%
0924400004	RANGE, L KIRBY AND BARBARA E	SE SE 24-98-38	24.20	707.30	31.35%	0.71%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0926400006	ROSS, RYAN	3.65 AC. TRT AKA PARCEL "B" SE SE 26-98-38	0.90	11.53	0.51%	0.01%
0913300005	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	TRT IN SW COR SW SW 13-98-38	9.18	293.87	13.03%	0.29%
0923300001	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NW SW 23-98-38	32.30	654.21	29.00%	0.65%
0923300002	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	SW SW N 10 AC 23-98-38	9.75	407.20	18.05%	0.41%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	13.00	238.18	10.56%	0.24%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	8.90	247.88	10.99%	0.25%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	38.10	1,102.61	48.88%	1.10%
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	3.20	94.97	4.21%	0.09%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	9.50	90.88	4.03%	0.09%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	35.80	371.87	16.48%	0.37%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	38.00	702.53	31.14%	0.70%
0912400004	SMITH, BARRY A AND KATHY C TRUST	SE SE 19-98-38	39.00	887.49	39.34%	0.89%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	20.30	601.74	26.67%	0.60%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	5.30	92.46	4.10%	0.09%
0914400009	STALLMAN, PETER J	SE SE EXC TRT NE COR 14-98-38	37.09	937.22	41.55%	0.94%
1018400006	WEERHEIM, JAMES	10 AC TRACT IN SE CORNER SW SE 18- 98-37	0.59	13.47	0.60%	0.01%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	26.70	802.63	35.58%	0.80%
0923400001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SE 23-98-38	40.00	2,255.87	100.00%	2.26%
0923400002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SE 23-98-38	38.64	1,359.45	60.26%	1.36%
0923400003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SE 23-98-38	38.79	1,488.62	65.99%	1.49%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

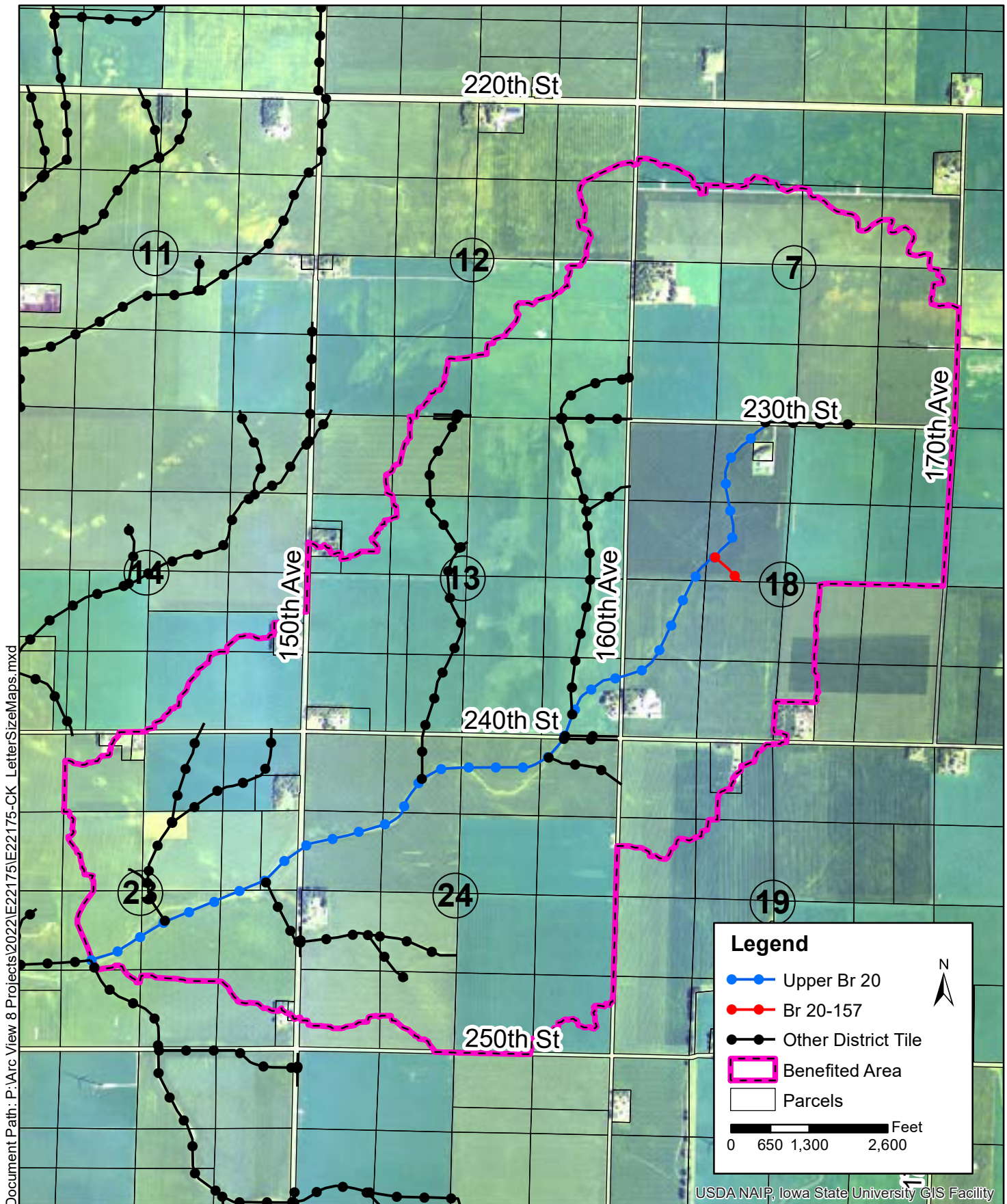
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923400005	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SE EXC 6.35 AC TRT 23-98-38	32.14	994.38	44.08%	0.99%
0923400007	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTS	6.35 AC TRT AKA PAR "B" EXC N 316' OF E 150' 23-98-38	4.57	126.84	5.62%	0.13%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	2.20	59.17	2.62%	0.06%
1007300002	WILLIAMS, CHRISTY A TRUSTEE	NE SW 7-98-37	40.00	307.92	13.65%	0.31%
1007300004	WILLIAMS, CHRISTY A TRUSTEE	SE SW 7-98-37	39.00	673.84	29.87%	0.67%
1007400001	WILLIAMS, CHRISTY A TRUSTEE	NW SE 7-98-37	40.00	315.49	13.99%	0.32%
1007400003	WILLIAMS, CHRISTY A TRUSTEE	SW SE 7-98-37	39.00	629.30	27.90%	0.63%
1018400001	WINKER, PAULA T LIVING TRUST ETAL	NW SE 18-98-37	17.90	362.27	16.06%	0.36%
1018400005	WINKER, PAULA T LIVING TRUST ETAL	SW SE EXC 10 AC TRT SE COR 18-98- 37	9.80	205.83	9.12%	0.21%
5555555555	DICKINSON COUNTY SECONDARY ROADS		88.33	3,040.63		3.04%
		TOTAL	3,582.95	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Upper Branch 20 and 20-157 Tile Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913300001	BATES, MARILYN	NW SW 13-98-38	38.64	364.02	11.81%	0.36%
0913300002	BATES, MARILYN	W 10 AC NE SW 13-98-38	10.00	250.40	8.13%	0.25%
0913300003	BATES, MARILYN	E 30 AC OF NE SW 13-98-38	30.00	1,027.49	33.35%	1.03%
0913300004	BATES, MARILYN	SW SW EXC TRT SW COR 13-98-38	28.49	689.05	22.36%	0.69%
0913300006	BATES, MARILYN	W 10 AC SE SW 13-98-38	9.75	409.59	13.29%	0.41%
0913300007	BATES, MARILYN	E 30 AC SE SW 13-98-38	29.25	1,304.14	42.33%	1.30%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	1.43	6.31	0.20%	0.006%
1019100001	GOULD, HARLAN E AND DONNA	NW NW 19-98-37	35.51	1,866.51	60.58%	1.87%
1019100003	GOULD, HARLAN E AND DONNA	NE NW EXC TRACT 19-98-37	10.50	418.65	13.59%	0.42%
1019100004	GOULD, HARLAN E AND DONNA	SW NW 19-98-37	14.20	631.02	20.48%	0.63%
1019100005	GOULD, HARLAN E AND DONNA	SE NW 19-98-37	1.10	44.48	1.44%	0.04%
1019100002	GOULD, HARLAN E AND DONNA L	TRACT IN NE NW 19-98-37	8.60	338.06	10.97%	0.34%
0913400001	GOULD, RODNEY	NW SE 13-98-38	40.00	1,259.55	40.88%	1.26%
0913400002	GOULD, RODNEY	NE SE 13-98-38	39.00	1,826.05	59.27%	1.83%
0913400003	GOULD, RODNEY	SW SE 13-98-38	39.00	1,207.01	39.18%	1.21%
0913400004	GOULD, RODNEY	SE SE 13-98-38	38.02	2,616.42	84.92%	2.62%
0923100004	GOULD, RODNEY	SE NW 23-98-38	32.00	520.35	16.89%	0.52%
0913200001	GOULD, RODNEY G	NW NE 13-98-38	40.00	903.83	29.34%	0.90%
0913200002	GOULD, RODNEY G	NE NE 13-98-38	39.00	1,354.64	43.97%	1.35%
0913200003	GOULD, RODNEY G	SW NE 13-98-38	40.00	1,060.01	34.40%	1.06%
0913200004	GOULD, RODNEY G	SE NE 13-98-38	39.00	1,443.08	46.84%	1.44%
1018300001	GOULD, RODNEY G	NW SW 18-98-37	35.68	2,065.04	67.02%	2.07%
1018300002	GOULD, RODNEY G	NE SW 18-98-37	40.00	1,834.04	59.53%	1.83%
1018300003	GOULD, RODNEY G	SW SW 18-98-37	35.13	1,784.39	57.91%	1.78%
1018300004	GOULD, RODNEY G	SE SW 18-98-37	39.00	2,020.53	65.58%	2.02%
0924200001	HANSEN, KENNETH AND JULIE LIVING TRUST	NW NE 24-98-38	39.00	2,169.36	70.41%	2.17%
0924200002	HANSEN, KENNETH AND JULIE LIVING TRUST	NE NE 24-98-38	38.02	2,269.53	73.66%	2.27%
0924200003	HANSEN, KENNETH AND JULIE LIVING TRUST	SW NE 24-98-38	40.00	1,453.29	47.17%	1.45%
0924200004	HANSEN, KENNETH AND JULIE LIVING TRUST	SE NE 24-98-38	39.00	1,000.85	32.48%	1.00%
0912200002	HINTZ, PHYLLIS M TRUSTEE	NE NE 12-98-38	3.50	104.52	3.39%	0.10%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	24.20	739.81	24.01%	0.74%
0923400008	HOTT, TERRY R AND RENEE L	N 316' OF E 150' OF PAR "B" SE SE 23-98-38	0.56	5.12	0.17%	0.005%
1018100001	JOHNSON NORTH FARM LLC	NW NW 18-98-37	34.11	1,516.83	49.23%	1.52%
1018100003	JOHNSON NORTH FARM LLC	SW NW 18-98-37	35.33	1,629.72	52.89%	1.63%
1018100004	JOHNSON NORTH FARM LLC	SE NW 18-98-37	40.00	2,516.17	81.67%	2.52%
1018200001	JOHNSON NORTH FARM LLC	NW NE 18-98-37	39.00	2,286.14	74.20%	2.29%
1018200003	JOHNSON NORTH FARM LLC	SW NE 18-98-37	40.00	2,832.13	91.92%	2.83%
1018200005	JOHNSON NORTH FARM LLC	W 1/2 NE NE 18-98-37	19.50	1,014.02	32.91%	1.01%
1018200006	JOHNSON NORTH FARM LLC	E 1/2 NE NE 18-98-37	18.52	705.77	22.91%	0.71%
1018200007	JOHNSON NORTH FARM LLC	W 1/2 SE NE 18-98-37	20.00	1,253.14	40.67%	1.25%
1018200008	JOHNSON NORTH FARM LLC	E 1/2 SE NE 18-98-37	19.00	808.58	26.24%	0.81%
1018100005	JOHNSON, BRUCE E AND MARLINE K	NE NW EXC 2.31 AC TRT 18-98-37	36.69	2,723.51	88.40%	2.72%
0923200001	JOHNSON, DENNIS A REV FARM TRUST	NW NE 23-98-38	39.00	680.99	22.10%	0.68%
0923200002	JOHNSON, DENNIS A REV FARM TRUST	NE NE EXC TRT SE COR 23-98-38	28.28	405.35	13.16%	0.41%
0923200004	JOHNSON, DENNIS A REV FARM TRUST	SW NE 23-98-38	40.00	624.86	20.28%	0.62%
0923200005	JOHNSON, DENNIS A REV FARM TRUST	W 1/2 SE NE 23-98-38	20.00	328.63	10.67%	0.33%
0923200006	JOHNSON, DENNIS A REV FARM TRUST	E 1/2 SE NE 23-98-38	18.64	683.37	22.18%	0.68%
0923200003	JOHNSON, ELWOOD L JR	TRACT 585' X 745' IN SE CORNER NE NE 23-98-38	9.48	187.41	6.08%	0.19%
1018100006	JOHNSON, WILLIAM C AND DANIELLE L	2.31 AC TRT AKA PAR "A" NE NW 18-98-37	2.31	133.43	4.33%	0.13%
1007400004	KOLBECK, WAYNE F TRUSTEE AND KOLBECK INC	SE SE 7-98-37	38.02	2,960.34	96.08%	2.96%
1007400002	KOLBECK, WAYNE F TRUSTEE AND KOLBECK, INC	NE SE 7-98-37	33.90	1,996.34	64.79%	2.00%
0923100010	MATZEN, DARYL L AND TRACEY ANN	TRT NE COR NE NW 23-98-38	2.18	21.28	0.69%	0.02%
0914400008	MAYOU, MATTHEW J AND REBECCA J	6.57 AC TRT AKA PAR "A" S 1/2 NE SE & SE SE 14-98-38	6.02	25.68	0.83%	0.03%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	0.80	15.90	0.52%	0.02%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	34.40	670.04	21.75%	0.67%
0923300004	NOBLE FAMILY LTD PARTNERSHIP	NE SW 23-98-38	27.60	406.05	13.18%	0.41%
0923300005	NOBLE FAMILY LTD PARTNERSHIP	SE SW 23-98-38	0.80	12.19	0.40%	0.01%
0924100001	NOBLE FAMILY LTD PARTNERSHIP	NW NW 24-98-38	37.67	1,325.45	43.02%	1.33%
0924100002	NOBLE FAMILY LTD PARTNERSHIP	NE NW 24-98-38	39.00	2,164.72	70.26%	2.16%
0924100003	NOBLE FAMILY LTD PARTNERSHIP	SW NW 24-98-38	38.64	1,692.66	54.94%	1.69%
0924100004	NOBLE FAMILY LTD PARTNERSHIP	SE NW 24-98-38	40.00	1,268.48	41.17%	1.27%
1007300001	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	NW SW 7-98-37	33.60	1,090.56	35.40%	1.09%
1007300003	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	SW SW 7-98-37	33.54	1,412.71	45.85%	1.41%
1007100001	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NW NW 7-98-37	5.90	163.32	5.30%	0.16%
1007100002	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	NE NW 7-98-37	1.00	19.00	0.62%	0.02%
1007100003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NW 7-98-37	32.80	1,537.70	49.91%	1.54%
1007100004	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NW 7-98-37	39.20	1,180.27	38.31%	1.18%
1007200003	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SW NE 7-98-37	27.50	1,262.48	40.98%	1.26%
1007200007	PURCHASE, CONNIE; DEMUTH, GAYE ANN; WAHLMAN, DIANE & GOULD, GARY D	SE NE EXC TRT NE COR 7-98-37	9.20	448.56	14.56%	0.45%
0924300001	RANGE, L KIRBY AND BARBARA E	NW SW 24-98-38	38.85	1,063.70	34.52%	1.06%
0924300002	RANGE, L KIRBY AND BARBARA E	NE SW 24-98-38	40.00	946.43	30.72%	0.95%
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	27.10	510.52	16.57%	0.51%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	30.30	560.26	18.18%	0.56%
0924400001	RANGE, L KIRBY AND BARBARA E	NW SE 24-98-38	40.00	742.17	24.09%	0.74%
0924400002	RANGE, L KIRBY AND BARBARA E	NE SE 24-98-38	39.00	581.60	18.88%	0.58%
0924400003	RANGE, L KIRBY AND BARBARA E	SW SE 24-98-38	38.50	609.91	19.80%	0.61%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0924400004	RANGE, L KIRBY AND BARBARA E	SE SE 24-98-38	24.20	294.57	9.56%	0.29%
0913300005	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	TRT IN SW COR SW SW 13-98-38	9.18	206.17	6.69%	0.21%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	13.00	159.47	5.18%	0.16%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	8.90	94.68	3.07%	0.09%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	38.10	1,082.88	35.15%	1.08%
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	3.20	15.40	0.50%	0.02%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	9.50	105.03	3.41%	0.11%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	35.80	406.29	13.19%	0.41%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	38.00	769.54	24.98%	0.77%
0912400004	SMITH, BARRY A AND KATHY C TRUST	SE SE 19-98-38	39.00	1,153.93	37.45%	1.15%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	20.30	204.10	6.62%	0.20%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	5.30	24.48	0.79%	0.02%
0914400009	STALLMAN, PETER J	SE SE EXC TRT NE COR 14-98-38	37.09	287.10	9.32%	0.29%
1018400006	WEERHEIM, JAMES	10 AC TRACT IN SE CORNER SW SE 18- 98-37	0.59	19.22	0.62%	0.02%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	26.70	306.40	9.94%	0.31%
0923400001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SE 23-98-38	40.00	1,075.37	34.90%	1.08%
0923400002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SE 23-98-38	38.64	834.08	27.07%	0.83%
0923400003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SE 23-98-38	4.60	48.84	1.59%	0.05%
0923400005	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SE EXC 6.35 AC TRT 23-98-38	15.00	243.61	7.91%	0.24%
0923400007	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTS	6.35 AC TRT AKA PAR "B" EXC N 316' OF E 150' 23-98-38	0.80	7.31	0.24%	0.01%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	2.20	20.86	0.68%	0.02%

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

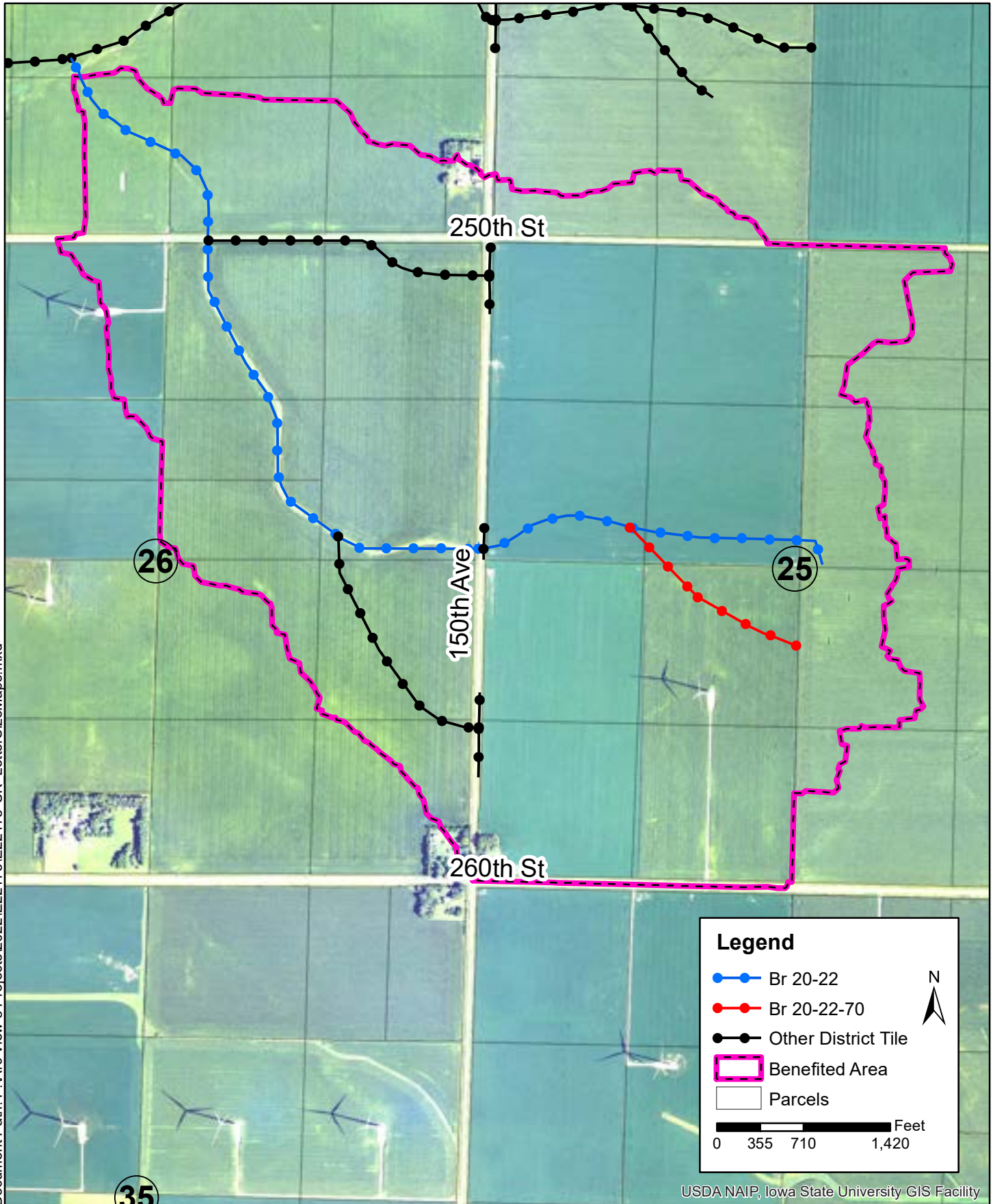
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
1007300002	WILLIAMS, CHRISTY A TRUSTEE	NE SW 7-98-37	40.00	1,410.47	45.78%	1.41%
1007300004	WILLIAMS, CHRISTY A TRUSTEE	SE SW 7-98-37	39.00	3,081.05	100.00%	3.08%
1007400001	WILLIAMS, CHRISTY A TRUSTEE	NW SE 7-98-37	40.00	1,456.40	47.27%	1.46%
1007400003	WILLIAMS, CHRISTY A TRUSTEE	SW SE 7-98-37	39.00	2,873.50	93.26%	2.87%
1018400001	WINKER, PAULA T LIVING TRUST ETAL	NW SE 18-98-37	17.90	852.51	27.67%	0.85%
1018400005	WINKER, PAULA T LIVING TRUST ETAL	SW SE EXC 10 AC TRT SE COR 18-98-37	9.80	489.41	15.88%	0.49%
5555555555	DICKINSON COUNTY SECONDARY ROADS		61.07	2,471.82		2.47%
		TOTAL	2,749.83	100,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$100,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41
Branch 20-22 & 20-22-70 Tile
Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0925300002	ARMS, JEANETTE	NE SW 25-98-38	40.00	4,762.58	100.00%	9.53%
0925300004	ARMS, JEANETTE	SE SW 25-98-38	38.48	3,650.40	76.65%	7.30%
0925300001	ARMS, RUSSELL D	NW SW 25-98-38	38.64	3,163.74	66.43%	6.33%
0925300003	ARMS, RUSSELL D	SW SW SEC 25-98-38	37.32	2,269.14	47.65%	4.54%
0926200001	DYKSTRA, BRIAN	NW NE 26-98-38	38.79	2,274.49	47.76%	4.55%
0926200002	DYKSTRA, BRIAN	N 1/2 SW NE 26-98-38	20.00	1,205.43	25.31%	2.41%
0926200003	DYKSTRA, BRIAN	S 1/2 SW NE 26-98-38	19.30	1,125.07	23.62%	2.25%
0926200004	DYKSTRA, BRIAN	NE NE 26-98-38	37.47	1,364.40	28.65%	2.73%
0926200005	DYKSTRA, BRIAN	SE NE 26-98-38	38.64	2,931.25	61.55%	5.86%
0926400001	DYKSTRA, BRIAN	NW SE 26-98-38	10.70	421.54	8.85%	0.84%
0926400002	DYKSTRA, BRIAN	NE SE 26-98-38	38.30	2,820.69	59.23%	5.64%
0926400005	DYKSTRA, BRIAN	SE SE EXC 3.65 AC TRACT 26-98-38	11.80	527.25	11.07%	1.05%
0925200003	GUTHRIE, EDWARD E LE ETAL	SW NE 25-98-38	20.00	2,050.66	43.06%	4.10%
0925200006	GUTHRIE, EDWARD E LE ETAL	NW NE EXC N 27.11 AC 25-98-38	3.50	359.91	7.56%	0.72%
0925200005	GUTHRIE, JOHN AKA JOHNATHON	N 27.11 AC NW NE AKA PT PARC B 25-98-38	17.50	943.62	19.81%	1.89%
0923400008	HOTT, TERRY R AND RENEE L	N 316' OF E 150' OF PAR "B" SE SE 23-98-38	0.21	2.50	0.05%	0.01%
0925100001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NW 25-98-38	37.67	1,430.10	30.03%	2.86%
0925100002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NW 25-98-38	39.00	2,598.17	54.55%	5.20%
0925100003	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SW NW 25-98-38	38.64	4,180.67	87.78%	8.36%
0925100004	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	SE NW 25-98-38	40.00	4,267.43	89.60%	8.53%
0925400001	KAISER, GREGORY G AND PAMELA S ETAL	NW SE 25-98-38	25.10	2,735.78	57.44%	5.47%
0925400003	KAISER, GREGORY G AND PAMELA S ETAL	SW SE 25-98-38	4.60	416.10	8.74%	0.83%
0926100007	MEYER, TODD	N 1/2 SE NW 26-98-38	1.60	39.14	0.82%	0.08%
0926100002	NATTRESS, NORMAN N AND SHIRLEY RUTH TRUSTEES	NE NW 26-98-38	16.20	420.29	8.82%	0.84%
0923300004	NOBLE FAMILY LTD PARTNERSHIP	NE SW 23-98-38	0.40	8.06	0.17%	0.02%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

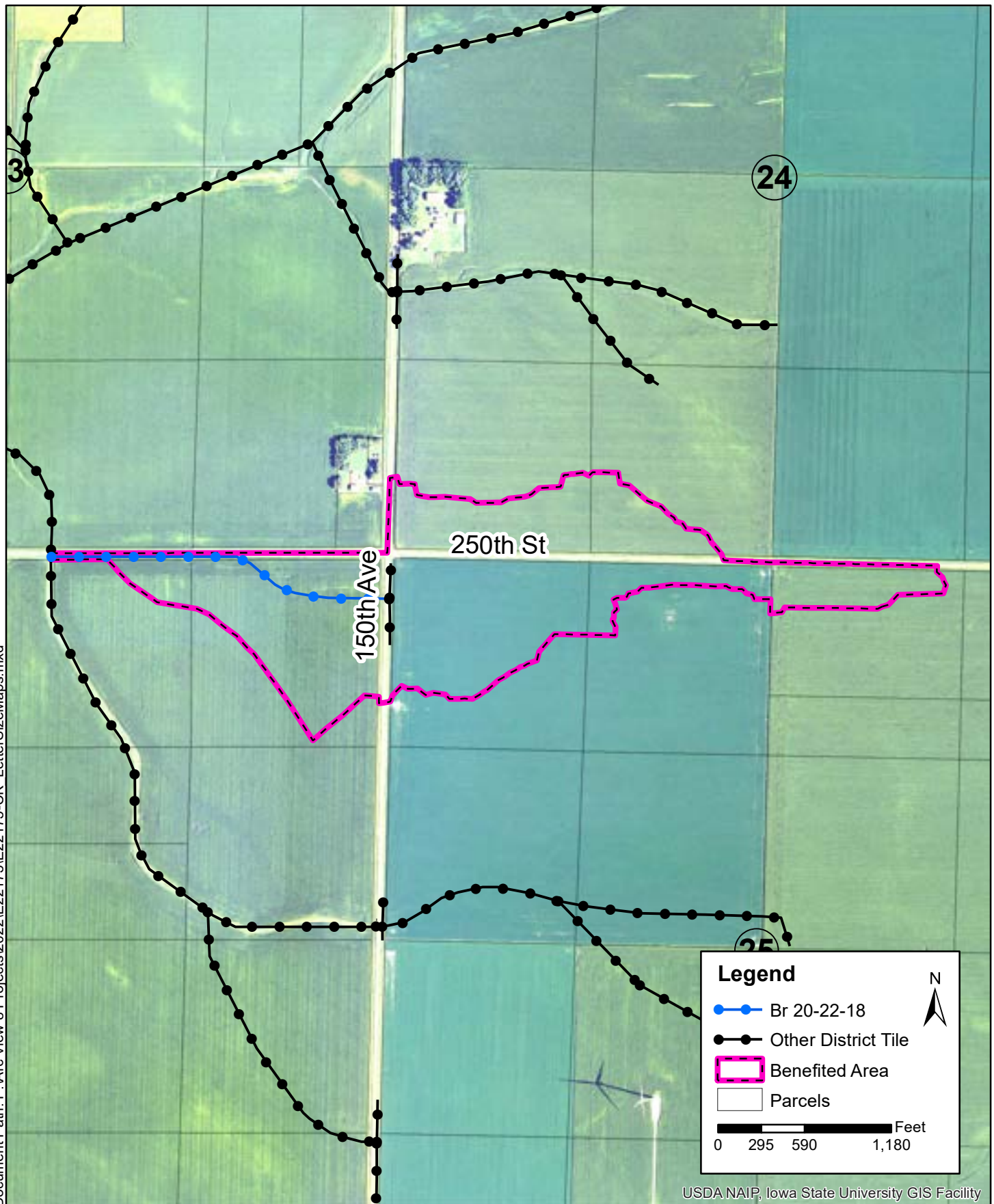
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923300005	NOBLE FAMILY LTD PARTNERSHIP	SE SW 23-98-38	20.30	505.63	10.62%	1.01%
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	12.20	277.55	5.83%	0.56%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	6.80	124.48	2.61%	0.25%
0926400006	ROSS, RYAN	3.65 AC. TRT AKA PARCEL "B" SE SE 26-98-38	0.90	17.75	0.37%	0.04%
0923400003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SE 23-98-38	33.20	1,049.79	22.04%	2.10%
0923400005	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SE EXC 6.35 AC TRT 23-98-38	17.40	457.78	9.61%	0.92%
0923400007	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTS	6.35 AC TRT AKA PAR "B" EXC N 316' OF E 150' 23-98-38	3.80	94.24	1.98%	0.19%
5555555555	DICKINSON COUNTY SECONDARY ROADS		25.35	1,504.37		3.01%
		TOTAL	733.81	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Branch 20-22-18 Tile Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

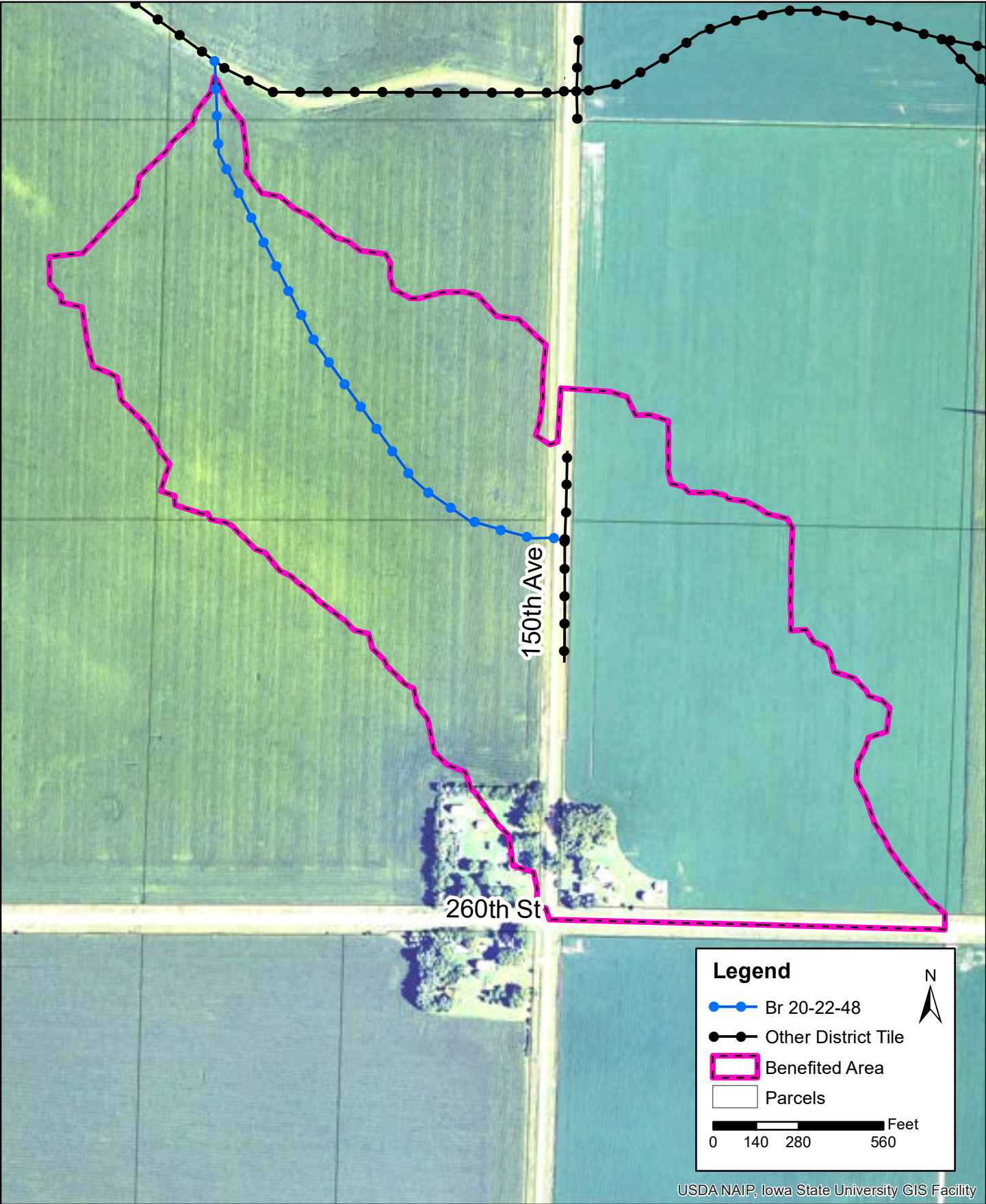
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0926200001	DYKSTRA, BRIAN	NW NE 26-98-38	2.90	154.47	5.80%	1.54%
0926200004	DYKSTRA, BRIAN	NE NE 26-98-38	24.00	2,663.10	100.00%	26.63%
0925200005	GUTHRIE, JOHN AKA JOHNATHON	N 27.11 AC NW NE AKA PT PARC B 25-98-38	6.70	692.43	26.00%	6.92%
0925100001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NW 25-98-38	23.80	2,538.10	95.31%	25.38%
0925100002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NW 25-98-38	6.30	758.46	28.48%	7.58%
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	12.20	1,262.64	47.41%	12.63%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	6.80	575.63	21.62%	5.76%
5555555555	DICKINSON COUNTY SECONDARY ROADS		9.22	1,355.17		13.55%
		TOTAL	91.92	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. 41
Branch 20-22-48 Tile
Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0925300001	ARMS, RUSSELL D	NW SW 25-98-38	3.60	573.06	13.22%	5.73%
0925300003	ARMS, RUSSELL D	SW SW SEC 25-98-38	27.40	4,333.58	100.00%	43.34%
0926200005	DYKSTRA, BRIAN	SE NE 26-98-38	0.20	10.56	0.24%	0.11%
0926400001	DYKSTRA, BRIAN	NW SE 26-98-38	4.10	119.69	2.76%	1.20%
0926400002	DYKSTRA, BRIAN	NE SE 26-98-38	26.90	2,775.77	64.05%	27.76%
0926400005	DYKSTRA, BRIAN	SE SE EXC 3.65 AC TRACT 26-98-38	11.80	1,313.56	30.31%	13.14%
0926400006	ROSS, RYAN	3.65 AC. TRT AKA PARCEL "B" SE SE 26-98-38	0.90	51.56	1.19%	0.52%
5555555555	DICKINSON COUNTY SECONDARY ROADS		4.58	822.22		8.22%
		TOTAL	79.48	10,000.00		100.00%

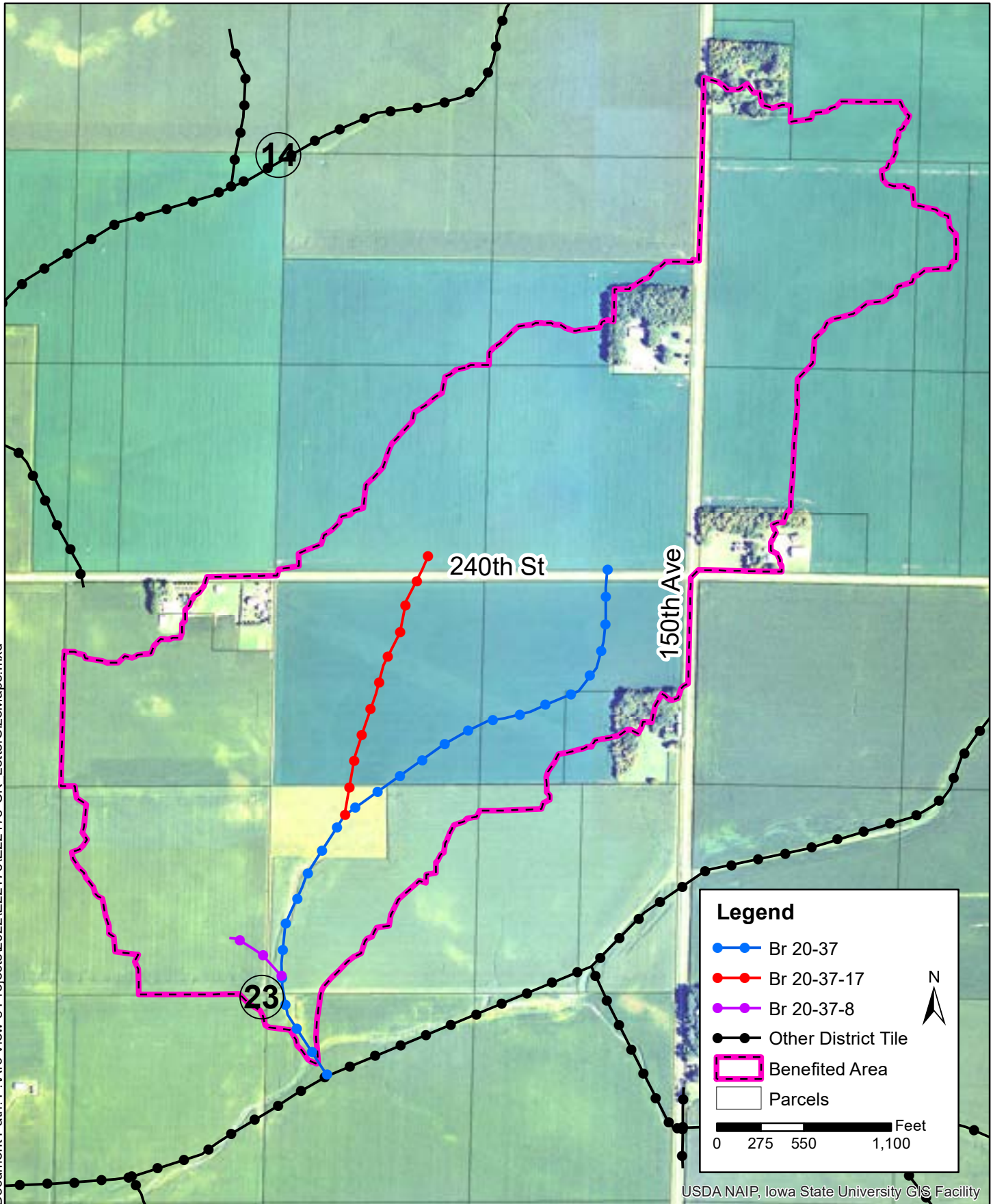
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Branch 20-37, 20-37-8, & 20-37-17 Tile Benefited Lands Map

Dickinson County, Iowa



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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

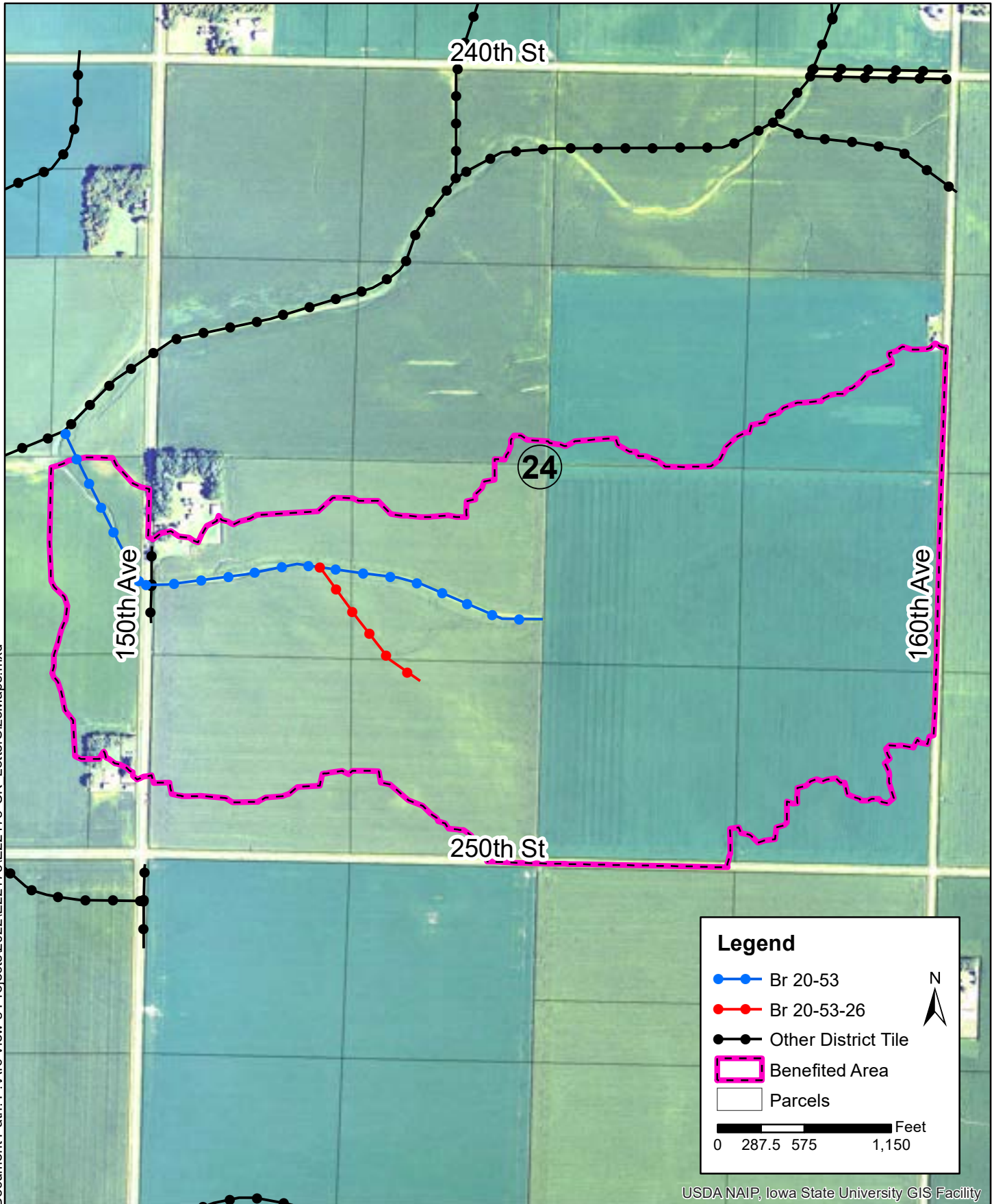
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913300001	BATES, MARILYN	NW SW 13-98-38	33.31	1,295.06	82.59%	12.95%
0913300002	BATES, MARILYN	W 10 AC NE SW 13-98-38	2.04	67.33	4.29%	0.67%
0913300004	BATES, MARILYN	SW SW EXC TRT SW COR 13-98-38	12.23	601.68	38.37%	6.02%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	1.43	45.68	2.91%	0.46%
0923100004	GOULD, RODNEY	SE NW 23-98-38	32.02	583.79	37.23%	5.84%
0923200001	JOHNSON, DENNIS A REV FARM TRUST	NW NE 23-98-38	39.00	1,568.05	100.00%	15.68%
0923200002	JOHNSON, DENNIS A REV FARM TRUST	NE NE EXC TRT SE COR 23-98-38	27.03	1,356.63	86.52%	13.57%
0923200004	JOHNSON, DENNIS A REV FARM TRUST	SW NE 23-98-38	26.98	644.38	41.09%	6.44%
0923200005	JOHNSON, DENNIS A REV FARM TRUST	W 1/2 SE NE 23-98-38	1.60	30.77	1.96%	0.31%
0923200003	JOHNSON, ELWOOD L JR	TRACT 585' X 745' IN SE CORNER NE NE 23- 98-38	4.06	216.86	13.83%	2.17%
0923100010	MATZEN, DARYL L AND TRACEY ANN	TRT NE COR NE NW 23-98-38	2.18	45.95	2.93%	0.46%
0914400008	MAYOU, MATTHEW J AND REBECCA J	6.57 AC TRT AKA PAR "A" S 1/2 NE SE & SE SE 14-98-38	6.02	138.05	8.80%	1.38%
0923300004	NOBLE FAMILY LTD PARTNERSHIP	NE SW 23-98-38	0.30	2.97	0.19%	0.03%
0913300005	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	TRT IN SW COR SW SW 13-98-38	4.24	203.23	12.96%	2.03%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	5.34	170.57	10.88%	1.71%
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	3.24	108.67	6.93%	1.09%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	20.35	638.45	40.72%	6.38%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	5.26	101.55	6.48%	1.02%
0914400009	STALLMAN, PETER J	SE SE EXC TRT NE COR 14-98-38	37.09	1,211.27	77.25%	12.11%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	26.72	367.93	23.46%	3.68%
0923400001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SE 23-98-38	2.20	45.27	2.89%	0.45%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	2.20	45.36	2.89%	0.45%
5555555555	DICKINSON COUNTY SECONDARY ROADS		10.52	510.50		5.11%
		TOTAL	305.36	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. 41
Branch 20-53 & 20-53-26 Tile
Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0924200003	HANSEN, KENNETH AND JULIE LIVING TRUST	SW NE 24-98-38	2.80	65.92	3.56%	0.66%
0924200004	HANSEN, KENNETH AND JULIE LIVING TRUST	SE NE 24-98-38	16.60	478.42	25.86%	4.78%
0923400008	HOTT, TERRY R AND RENEE L	N 316' OF E 150' OF PAR "B" SE SE 23-98-38	0.56	3.56	0.19%	0.04%
0924100004	NOBLE FAMILY LTD PARTNERSHIP	SE NW 24-98-38	1.00	18.20	0.98%	0.18%
0924300001	RANGE, L KIRBY AND BARBARA E	NW SW 24-98-38	27.50	768.76	41.55%	7.69%
0924300002	RANGE, L KIRBY AND BARBARA E	NE SW 24-98-38	32.20	1,283.61	69.38%	12.84%
0924300003	RANGE, L KIRBY AND BARBARA E	SW SW 24-98-38	27.10	430.14	23.25%	4.30%
0924300004	RANGE, L KIRBY AND BARBARA E	SE SW 24-98-38	30.30	940.49	50.83%	9.40%
0924400001	RANGE, L KIRBY AND BARBARA E	NW SE 24-98-38	40.00	1,850.20	100.00%	18.50%
0924400002	RANGE, L KIRBY AND BARBARA E	NE SE 24-98-38	39.00	1,579.58	85.37%	15.80%
0924400003	RANGE, L KIRBY AND BARBARA E	SW SE 24-98-38	38.50	1,292.48	69.86%	12.92%
0924400004	RANGE, L KIRBY AND BARBARA E	SE SE 24-98-38	24.20	791.08	42.76%	7.91%
0923400002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SE 23-98-38	16.50	209.94	11.35%	2.10%
0923400005	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SE EXC 6.35 AC TRT 23-98-38	6.50	89.00	4.81%	0.89%
0923400007	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTS	6.35 AC TRT AKA PAR "B" EXC N 316' OF E 150' 23-98-38	0.80	5.08	0.27%	0.05%
5555555555	DICKINSON COUNTY SECONDARY ROADS		6.76	193.54		1.94%
		TOTAL	310.32	10,000.00		100.00%

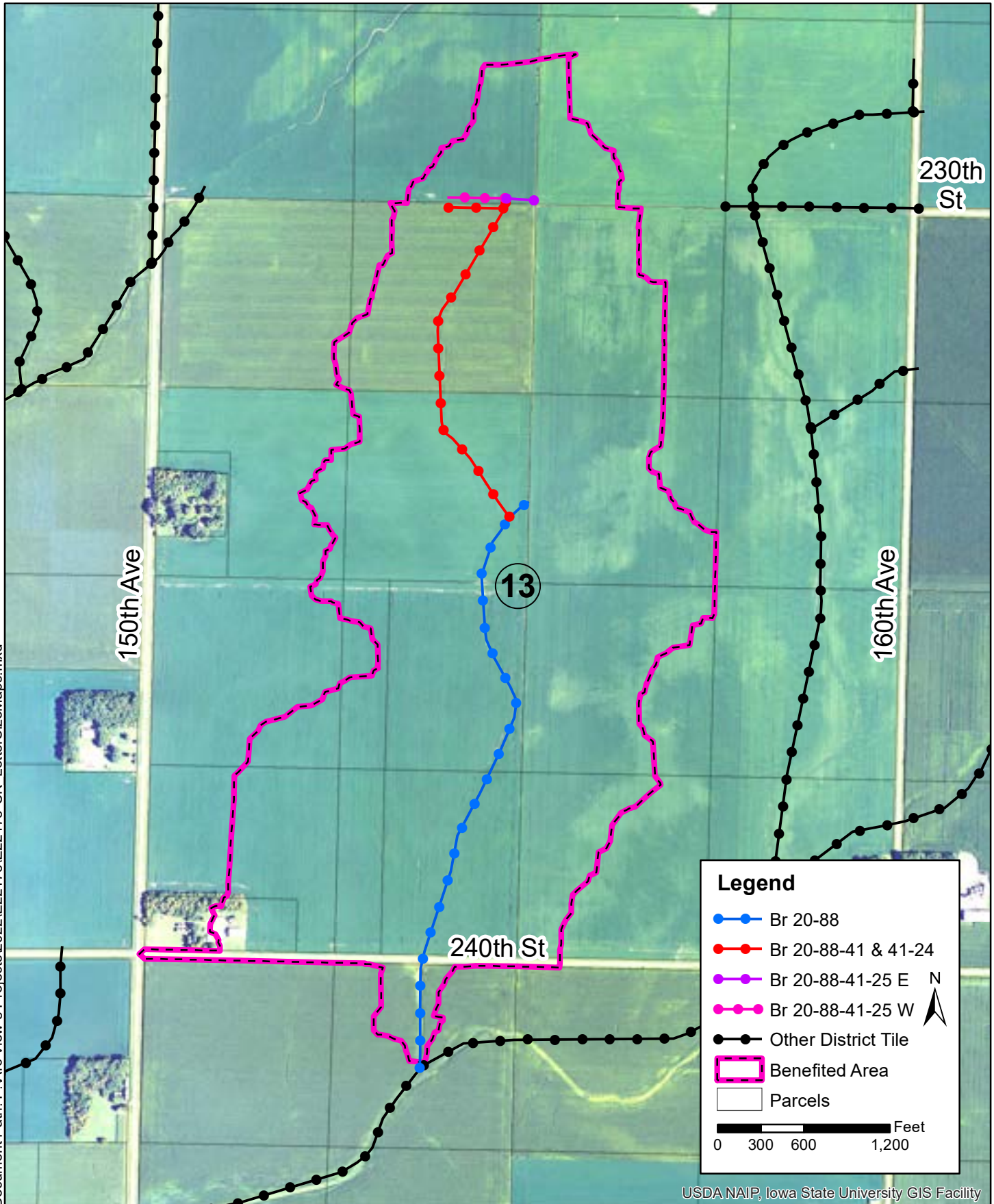
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Branch 20-88 & Lateral Tile Benefited Lands Map

Dickinson County, Iowa



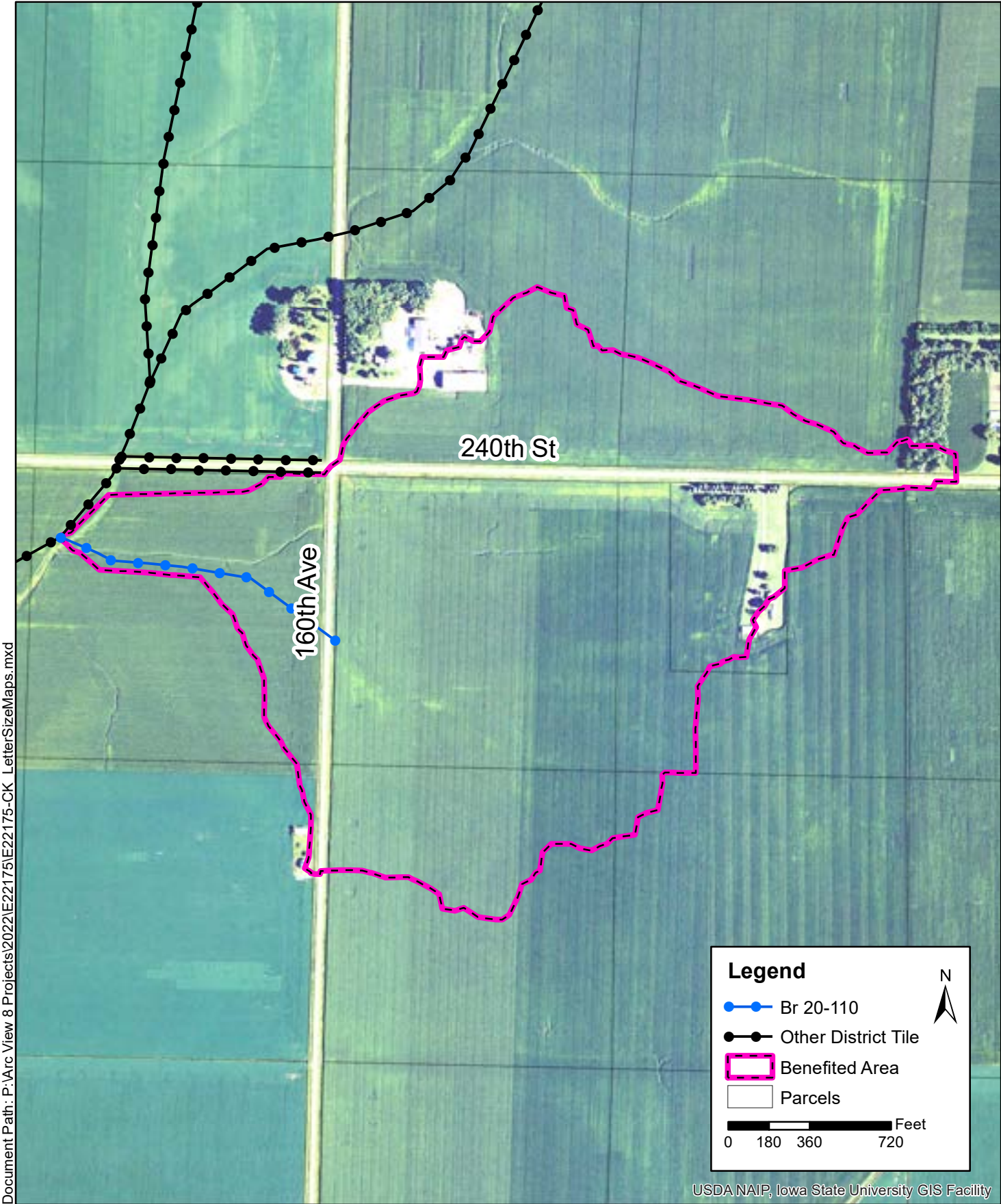
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PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913300001	BATES, MARILYN	NW SW 13-98-38	6.60	83.17	4.84%	0.83%
0913300002	BATES, MARILYN	W 10 AC NE SW 13-98-38	7.70	126.47	7.37%	1.26%
0913300003	BATES, MARILYN	E 30 AC OF NE SW 13-98-38	30.00	1,026.88	59.81%	10.27%
0913300004	BATES, MARILYN	SW SW EXC TRT SW COR 13-98-38	17.70	218.88	12.75%	2.19%
0913300006	BATES, MARILYN	W 10 AC SE SW 13-98-38	9.75	135.39	7.89%	1.35%
0913300007	BATES, MARILYN	E 30 AC SE SW 13-98-38	29.25	619.99	36.11%	6.20%
0913400001	GOULD, RODNEY	NW SE 13-98-38	30.40	837.75	48.79%	8.38%
0913400003	GOULD, RODNEY	SW SE 13-98-38	16.40	184.11	10.72%	1.84%
0913200001	GOULD, RODNEY G	NW NE 13-98-38	25.70	1,039.56	60.55%	10.40%
0913200003	GOULD, RODNEY G	SW NE 13-98-38	32.10	1,083.76	63.12%	10.84%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	0.80	35.04	2.04%	0.35%
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	34.40	1,576.10	91.79%	15.76%
0924100002	NOBLE FAMILY LTD PARTNERSHIP	NE NW 24-98-38	5.70	84.19	4.90%	0.84%
0913300005	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	TRT IN SW COR SW SW 13-98-38	4.80	59.00	3.44%	0.59%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	13.00	564.67	32.89%	5.65%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	3.60	118.82	6.92%	1.19%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	38.10	1,717.00	100.00%	17.17%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	9.10	418.59	24.38%	4.19%
5555555555	DICKINSON COUNTY SECONDARY ROADS		4.44	70.63		0.71%
		TOTAL	319.54	10,000.00		100.00%

Drainage District No. 41
Branch 20-110 Tile
Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

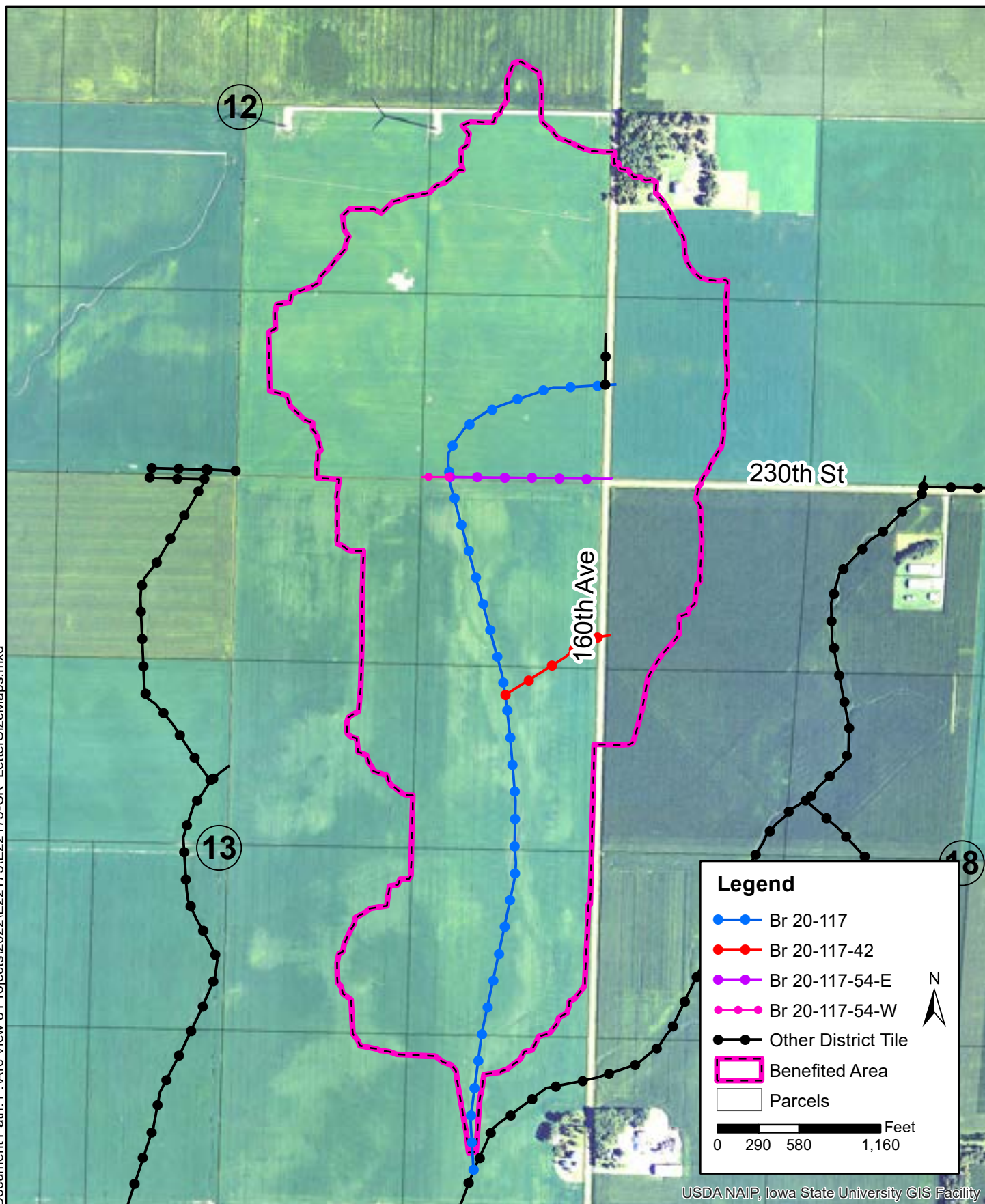
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
1019100001	GOULD, HARLAN E AND DONNA	NW NW 19-98-37	35.51	3,661.30	100.00%	36.61%
1019100003	GOULD, HARLAN E AND DONNA	NE NW EXC TRACT 19-98-37	10.50	792.09	21.63%	7.92%
1019100004	GOULD, HARLAN E AND DONNA	SW NW 19-98-37	14.20	1,480.99	40.45%	14.81%
1019100005	GOULD, HARLAN E AND DONNA	SE NW 19-98-37	1.10	103.85	2.84%	1.04%
1019100002	GOULD, HARLAN E AND DONNA L	TRACT IN NE NW 19-98-37	8.60	512.91	14.01%	5.13%
1018300003	GOULD, RODNEY G	SW SW 18-98-37	14.30	945.06	25.81%	9.45%
1018300004	GOULD, RODNEY G	SE SW 18-98-37	8.10	456.97	12.48%	4.57%
0924200002	HANSEN, KENNETH AND JULIE LIVING TRUST	NE NE 24-98-38	14.90	1,306.36	35.68%	13.06%
0924200004	HANSEN, KENNETH AND JULIE LIVING TRUST	SE NE 24-98-38	0.40	40.23	1.10%	0.40%
1018400006	WEERHEIM, JAMES	10 AC TRACT IN SE CORNER SW SE 18-98-37	0.59	28.53	0.78%	0.29%
5555555555	DICKINSON COUNTY SECONDARY ROADS		6.83	671.71		6.72%
		TOTAL	115.03	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. 41 Branch 20-117 and Lateral Tile Benefited Lands Map

Dickinson County, Iowa

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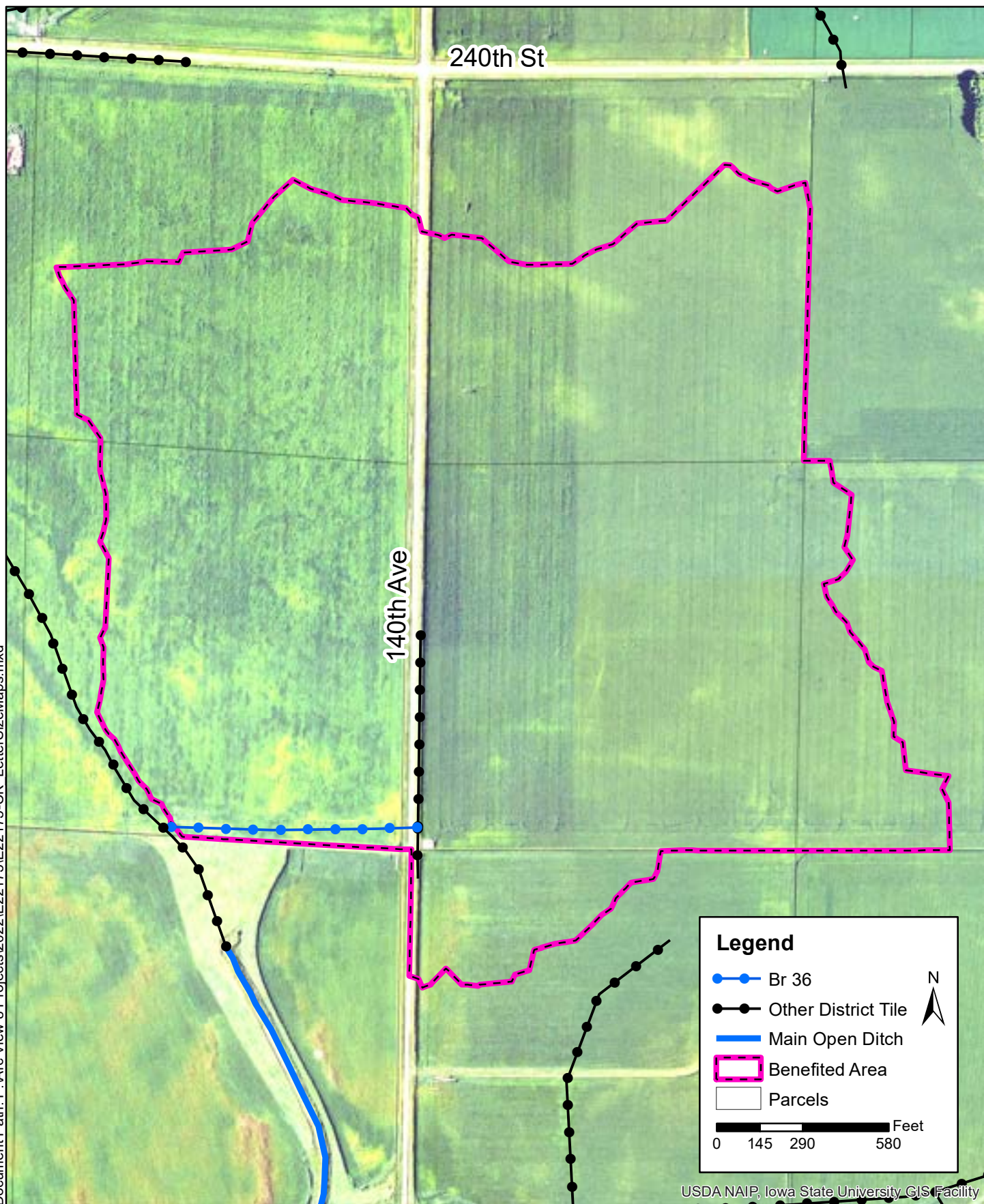
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913400001	GOULD, RODNEY	NW SE 13-98-38	9.63	74.92	3.86%	0.75%
0913400002	GOULD, RODNEY	NE SE 13-98-38	37.49	583.34	30.03%	5.83%
0913400003	GOULD, RODNEY	SW SE 13-98-38	1.00	4.58	0.24%	0.05%
0913400004	GOULD, RODNEY	SE SE 13-98-38	5.90	85.27	4.39%	0.85%
0913200001	GOULD, RODNEY G	NW NE 13-98-38	14.31	484.58	24.94%	4.85%
0913200002	GOULD, RODNEY G	NE NE 13-98-38	39.00	1,374.10	70.73%	13.74%
0913200003	GOULD, RODNEY G	SW NE 13-98-38	7.71	181.89	9.36%	1.82%
0913200004	GOULD, RODNEY G	SE NE 13-98-38	39.00	930.56	47.90%	9.31%
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	1.72	29.18	1.50%	0.29%
1018100001	JOHNSON NORTH FARM LLC	NW NW 18-98-37	17.47	572.52	29.47%	5.73%
1018100003	JOHNSON NORTH FARM LLC	SW NW 18-98-37	3.32	101.66	5.23%	1.02%
1007300001	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	NW SW 7-98-37	9.51	216.13	11.13%	2.16%
1007300003	NORTHEY, GILBERT BOYD AND LOIS FAMILY TRUST	SW SW 7-98-37	23.35	1,112.86	57.29%	11.13%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	9.45	183.36	9.44%	1.83%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	33.15	780.78	40.19%	7.81%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	28.90	1,045.60	53.82%	10.46%
0912400004	SMITH, BARRY A AND KATHY C TRUST	SE SE 19-98-38	39.00	1,942.63	100.00%	19.43%
5555555555	DICKINSON COUNTY SECONDARY ROADS		7.19	296.04		2.96%
		TOTAL	327.10	10,000.00		100.00%

Drainage District No. 41 Branch 36 Tile Benefited Lands Map

Dickinson County, Iowa

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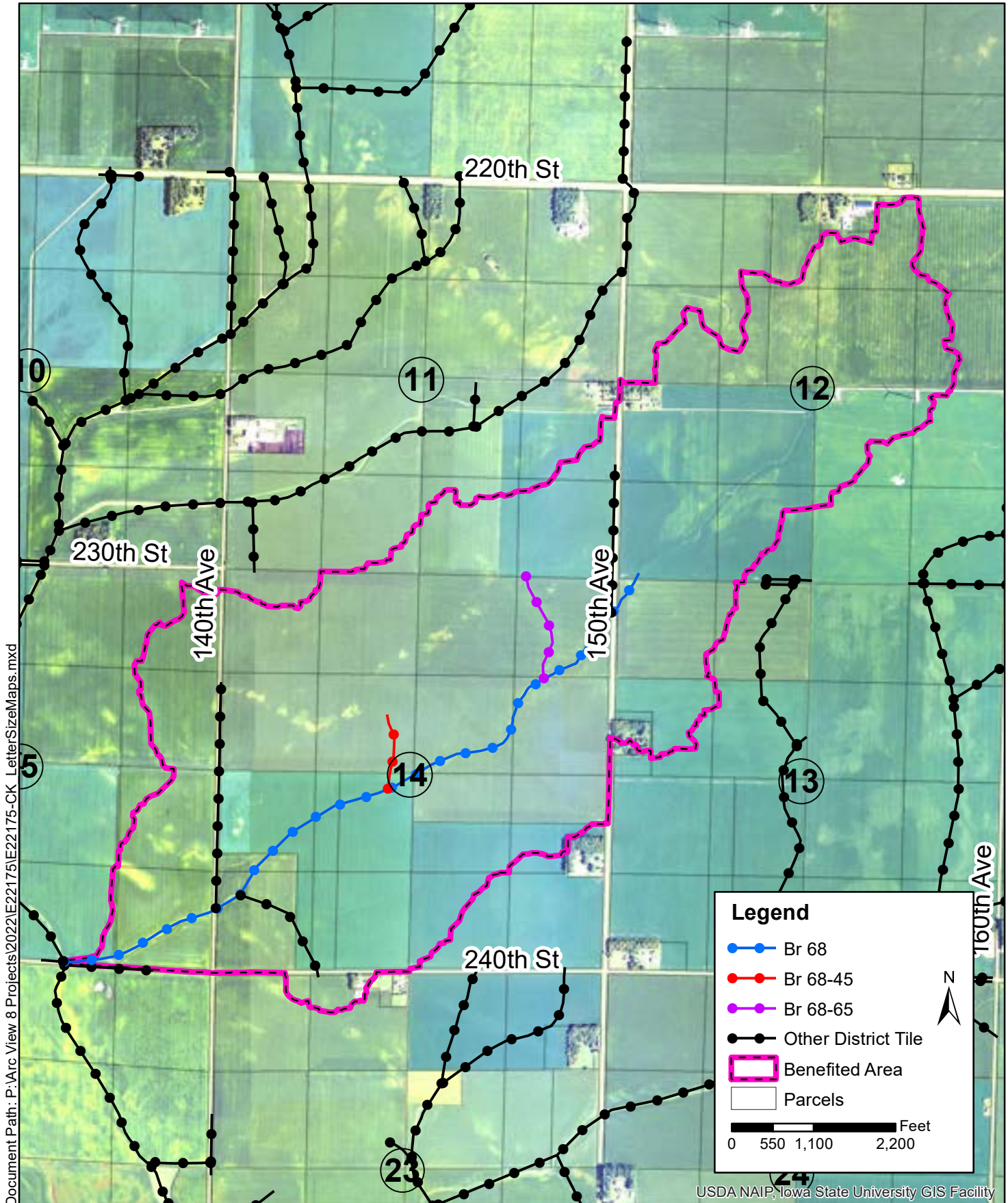
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0923100001	GOULD, RODNEY	NW NW 23-98-38	23.60	1,579.97	35.85%	15.80%
0923100003	GOULD, RODNEY	SW NW 23-98-38	39.00	4,407.67	100.00%	44.08%
0923100004	GOULD, RODNEY	SE NW 23-98-38	8.00	650.70	14.76%	6.51%
0922200002	MELANIE'S LLC	NE NE 22-98-38	19.30	418.92	9.50%	4.19%
0922200004	MELANIE'S LLC	SE NE 22-98-38	29.40	2,199.07	49.89%	21.99%
0923300001	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NW SW 23-98-38	6.00	377.39	8.56%	3.77%
5555555555	DICKINSON COUNTY SECONDARY ROADS		3.51	366.28		3.66%
		TOTAL	128.81	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. 41 Branch 68, 68-45, & 68-65 Tile Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0915200004	AKJEM LLC	SE NE 15-98-38	27.75	617.67	20.47%	1.24%
0913100006	BRANHAM, TANYA D	5.55 AC TRT SW COR SW NW AKA PAR "B" 13-98-38	3.64	223.70	7.41%	0.45%
0915200002	CRANSTON, RAYMOND H ETAL	NE NE 15-98-38	19.18	267.87	8.88%	0.54%
0915400002	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	NE SE 15-98-38	30.70	776.00	25.72%	1.55%
0915400003	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SW SE 15-98-38	4.26	73.09	2.42%	0.15%
0915400004	CUMMINGS, ROBERT F AND BETTY IN TRUST AS TRUSTEES	SE SE 15-98-38	38.02	1,075.77	35.65%	2.15%
0911300004	DROST, DUANE REV TRUST AND DROST, LISA J	SE SW 11-98-38	5.29	207.26	6.87%	0.41%
0914300002	GOULD, HARLAN E AND DONNA	S 278.5' OF W 1090' OF NW SW 14-98- 38	6.76	312.02	10.34%	0.62%
0914300003	GOULD, HARLAN E AND DONNA	W 1090' OF SW SW 14-98-38	31.22	1,064.65	35.29%	2.13%
0912100002	GOULD, RODNEY	W 1/2 NE NW 12-98-38	1.59	29.09	0.96%	0.06%
0912100004	GOULD, RODNEY	SW NW 12-98-38	14.52	692.53	22.95%	1.39%
0912100005	GOULD, RODNEY	W 1/2 SE NW 12-98-38	13.30	790.92	26.21%	1.58%
0923100001	GOULD, RODNEY	NW NW 23-98-38	2.53	50.12	1.66%	0.10%
0912100003	HINTZ, PHYLLIS M TRUSTEE	E 1/2 NE NW 12-98-38	2.87	58.11	1.93%	0.12%
0912100006	HINTZ, PHYLLIS M TRUSTEE	E 1/2 SE NW 12-98-38	20.00	1,133.97	37.58%	2.27%
0912200002	HINTZ, PHYLLIS M TRUSTEE	NE NE 12-98-38	1.71	26.37	0.87%	0.05%
0912200003	HINTZ, PHYLLIS M TRUSTEE	SW NE 12-98-38	40.00	1,925.29	63.81%	3.85%
0912200004	HINTZ, PHYLLIS M TRUSTEE	SE NE 12-98-38	14.82	327.51	10.85%	0.66%
0912200006	HINTZ, PHYLLIS M TRUSTEE	NW NE EXC 9.51 AC TRT 12-98-38	26.88	790.81	26.21%	1.58%
0914200001	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NW NE 14-98-38	40.00	1,484.28	49.19%	2.97%
0914200002	JOHNSON, KATHLEEN SHIELDS REVOCABLE TRUST	NE NE 14-98-38	38.64	2,847.26	94.37%	5.69%
0914300007	KAISER, JENNIFER A	NE SW EXC E 994.63' 14-98-38	9.86	446.59	14.80%	0.89%
0914300009	KAISER, JENNIFER A	SE SW EXC E 994.63' 14-98-38	9.61	329.28	10.91%	0.66%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0914300001	KAISER, THOMAS J AND JULIA M	NW SW EXC S 278.5' OF W 1090' 14-98-38	32.24	1,152.20	38.19%	2.30%
0914300004	KAISER, THOMAS J AND JULIA M	SW SW EXC W 1090' 14-98-38	6.80	237.90	7.88%	0.48%
0914100001	MEIS, DAVID J AND MARY L TRUSTEES	NW NW 14-98-38	28.88	516.38	17.11%	1.03%
0914100002	MEIS, DAVID J AND MARY L TRUSTEES	NE NW 14-98-38	40.00	1,557.83	51.63%	3.12%
0914100003	MEIS, DAVID J AND MARY L TRUSTEES	SW NW 14-98-38	39.00	785.27	26.03%	1.57%
0914100004	MEIS, DAVID J AND MARY L TRUSTEES	SE NW 14-98-38	40.00	2,015.94	66.81%	4.03%
0914200003	MEIS, DAVID J AND MARY L TRUSTEES	SW NE 14-98-38	40.00	2,716.08	90.02%	5.43%
0914200004	MEIS, DAVID J AND MARY L TRUSTEES	SE NE 14-98-38	38.64	2,215.56	73.43%	4.43%
0914400001	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NW SE 14-98-38	20.00	673.08	22.31%	1.35%
0914400004	MEIS, DAVID J AND MARY L TRUSTEES	N 1/2 NE SE 14-98-38	19.32	854.29	28.31%	1.71%
0913100001	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NW NW 13-98-38	38.64	3,017.24	100.00%	6.03%
0913100002	MORRISON, EDWARD E AND CAROL A TRUSTEES ETAL	NE NW 13-98-38	4.13	178.84	5.93%	0.36%
0914300008	MORROW, RYAN M AND KRISTINA M	E 994.63' NE SW 14-98-38	30.14	1,296.70	42.98%	2.59%
0914300010	MORROW, RYAN M AND KRISTINA M	E 994.63' SE SW 14-98-38	29.39	888.17	29.44%	1.78%
0911400003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SE 11-98-38	30.81	1,499.13	49.69%	3.00%
0911400004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SE 11-98-38	37.41	2,611.45	86.55%	5.22%
0911400005	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SE EXC 1.304 AC TRT IN NE COR 11-98-38	8.43	422.52	14.00%	0.85%
0912300002	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SW 12-98-38	40.00	1,439.39	47.71%	2.88%
0912300003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SW 12-98-38	38.64	2,711.38	89.86%	5.42%
0912300004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SW 12-98-38	25.70	1,250.86	41.46%	2.50%
0912300006	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SW EXC TRT 236' X 277' 12-98-38	37.43	1,318.76	43.71%	2.64%
0912300005	SCHOORMAN, WESLEY L	TRT 236' X 277' AKA PAR "B" NW SW 12-98-38	1.32	33.77	1.12%	0.07%
0913100004	SELCHERT, CHARLES C TRUSTEE	SW NW EXC TRT SW COR 13-98-38	20.86	1,346.31	44.62%	2.69%
0913100005	SELCHERT, CHARLES C TRUSTEE	SE NW 13-98-38	0.50	28.55	0.95%	0.06%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

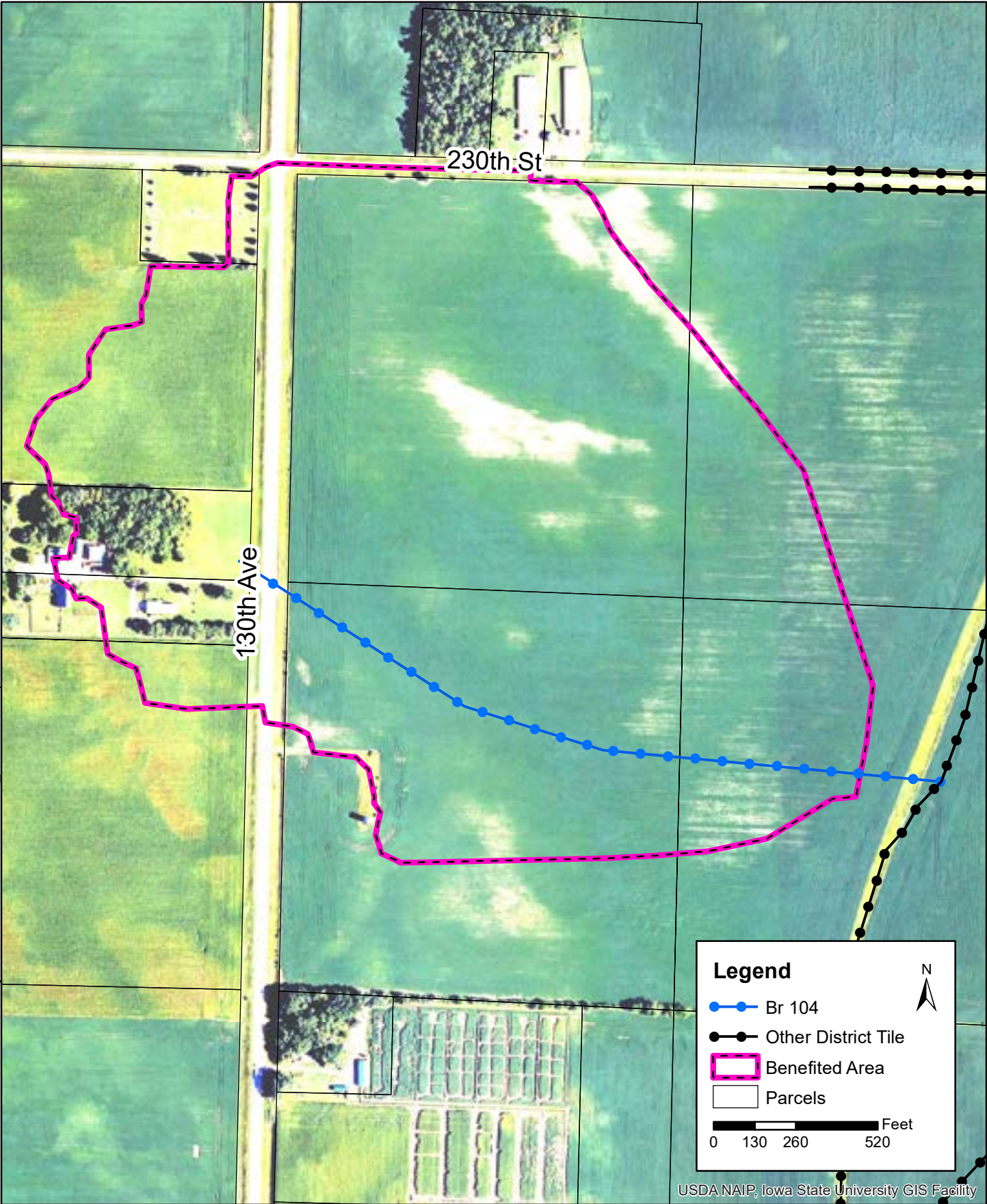
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0913100007	SELCHERT, CHARLES C TRUSTEE	5.42 AC IRREG TRT SW COR SW NW AKA PAR "C" 13-98-38	1.74	127.11	4.21%	0.25%
0912400001	SMITH, BARRY A AND KATHY C TRUST	NW SE 12-98-38	30.83	1,056.52	35.02%	2.11%
0912400002	SMITH, BARRY A AND KATHY C TRUST	NE SE 12-98-38	3.45	62.98	2.09%	0.13%
0912400003	SMITH, BARRY A AND KATHY C TRUST	SW SE 12-98-38	1.86	40.26	1.33%	0.08%
0914400002	STALLMAN, PETER J	S 1/2 NW SE 14-98-38	20.00	410.06	13.59%	0.82%
0914400003	STALLMAN, PETER J	SW SE 14-98-38	19.14	412.51	13.67%	0.83%
0914400007	STALLMAN, PETER J	S 1/2 NE SE EXC TRT SE COR 14-98-38	8.60	170.26	5.64%	0.34%
0923100007	WEISKIRCHER, GARY LEE & KATHLEEN ANN REV TRUSTS	NE NW EXC TRTS IN NE COR 23-98-38	6.80	175.37	5.81%	0.35%
0923100009	WEISKIRCHER, GAYLE	N'LY IRREG TRT NE NW 23-98-38	1.18	23.70	0.79%	0.05%
5555555555	DICKINSON COUNTY SECONDARY ROADS		23.27	1,203.47		2.41%
		TOTAL	1,168.30	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41
Branch 104 Tile
Benefited Lands Map

Dickinson County, Iowa

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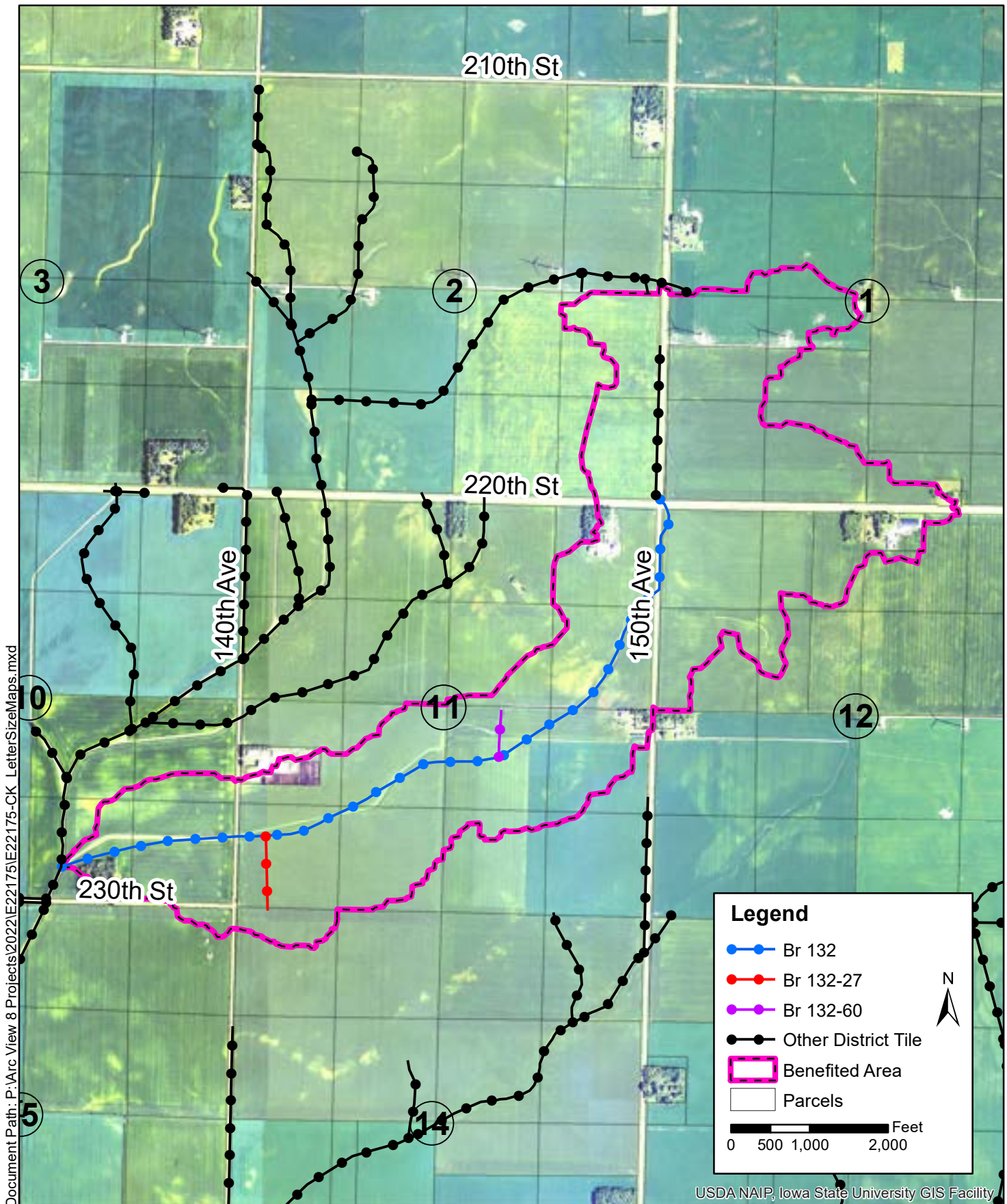
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0916200009	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT SE CORNER NE NE (PART OF PARCEL A) 16-98-38	3.84	367.18	11.83%	3.67%
0916200010	CLARK, JAMES L JR & SUSAN E AND HUMPHREY, JAMES P & LINDA	TRACT NE CORNER SE NE (PART OF PARCEL A) 16-98-38	2.41	136.66	4.40%	1.37%
0915100001	CRANSTON, RAYMOND H ETAL	NW NW 15-98-38	35.50	2,390.52	77.02%	23.91%
0915100002	CRANSTON, RAYMOND H ETAL	NE NW 15-98-38	6.20	745.40	24.01%	7.45%
0915100003	CRANSTON, RAYMOND H ETAL	SW NW 15-98-38	22.30	3,103.95	100.00%	31.04%
0915100004	CRANSTON, RAYMOND H ETAL	SE NW 15-98-38	9.60	1,389.29	44.76%	13.89%
0916200008	SCHMELING, GALE MICHAEL AND BOBBI JOY TRUSTEES	NE NE EXC CEMETARY & EXC TRT SE COR AKA PT PAR "C" 16-98-38	8.70	910.01	29.32%	9.10%
0916200011	WESTPORT PARTNERSHIP	SE NE EXC TRT NE COR 16-98-38	1.70	98.48	3.17%	0.98%
0916200007	WESTPORT TWNSHP TRUSTEES OF	2.51 AC IN NE NE 16-98-38	0.59	20.92	0.67%	0.21%
5555555555	DICKINSON COUNTY SECONDARY ROADS		5.39	837.59		8.38%
		TOTAL	96.23	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. 41
Branch 132, 132-27, & 132-60 Tile
Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0901300002	BON TERRE FARMS LLC	EXC N 40 ROD NW SW 1-98-38	19.09	2,119.33	57.34%	4.24%
0901300003	BON TERRE FARMS LLC	SW SW 1-98-38	36.42	3,163.87	85.60%	6.33%
0901300005	BON TERRE FARMS LLC	EXC N 40 ROD NE SW 1-98-38	2.66	208.00	5.63%	0.42%
0901300006	BON TERRE FARMS LLC	SE SW 1-98-38	26.04	1,656.83	44.83%	3.31%
0915200002	CRANSTON, RAYMOND H ETAL	NE NE 15-98-38	3.87	79.21	2.14%	0.16%
0901400010	DAVIS, ANTHONY J AND JENNIFER M	IRREG. TRACT IN SE CORNER OF S PART SW SE 1-98-38	0.71	30.94	0.84%	0.06%
0901400011	DAVIS, ANTHONY J AND JENNIFER M	TRT 134.61' X 237' IN SE COR SW SE 1- 98-38	0.09	2.21	0.06%	0.00%
0911300002	DROST, DUANE REV TRUST AND DROST, LISA J	NE SW 11-98-38	33.13	2,027.48	54.85%	4.05%
0911300003	DROST, DUANE REV TRUST AND DROST, LISA J	SW SW 11-98-38	39.00	2,087.19	56.47%	4.17%
0911300004	DROST, DUANE REV TRUST AND DROST, LISA J	SE SW 11-98-38	34.79	1,783.24	48.25%	3.57%
0911300009	DROST, DUANE REV TRUST AND DROST, LISA J	NW SW EXC 11.38 AC TRT 11-98-38	10.10	319.89	8.65%	0.64%
0901400009	FH LLC	S PT SW SE EXC TRTS IN SE COR 1-98- 38	6.85	476.34	12.89%	0.95%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	26.24	2,427.44	65.68%	4.85%
0902400004	GOODY'S FARMS LLC	SE SE 2-98-38	25.51	2,928.02	79.22%	5.86%
0912100001	GOULD, RODNEY	NW NW 12-98-38	36.88	3,595.31	97.27%	7.19%
0912100002	GOULD, RODNEY	W 1/2 NE NW 12-98-38	17.38	1,604.87	43.42%	3.21%
0912100004	GOULD, RODNEY	SW NW 12-98-38	23.74	1,544.31	41.78%	3.09%
0912100005	GOULD, RODNEY	W 1/2 SE NW 12-98-38	6.54	596.21	16.13%	1.19%
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	0.56	5.53	0.15%	0.01%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	9.13	156.05	4.22%	0.31%
0910400003	HEIKENS, FLORENCE JANE	SW SE 10-98-38	15.68	376.34	10.18%	0.75%
0910400004	HEIKENS, FLORENCE JANE	SE SE 10-98-38	38.02	1,392.19	37.67%	2.78%
0912100003	HINTZ, PHYLLIS M TRUSTEE	E 1/2 NE NW 12-98-38	16.11	1,295.72	35.06%	2.59%
0912200006	HINTZ, PHYLLIS M TRUSTEE	NW NE EXC 9.51 AC TRT 12-98-38	2.53	141.22	3.82%	0.28%
0912200005	HINTZ, STACEY	9.51 AC TRT IN NW NE 12-98-38	8.46	628.32	17.00%	1.26%
0911300010	JOHNSON, LEWIS M	11.38 AC TRT AKA PAR "C" NW SW 11- 98-38	5.68	105.97	2.87%	0.21%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

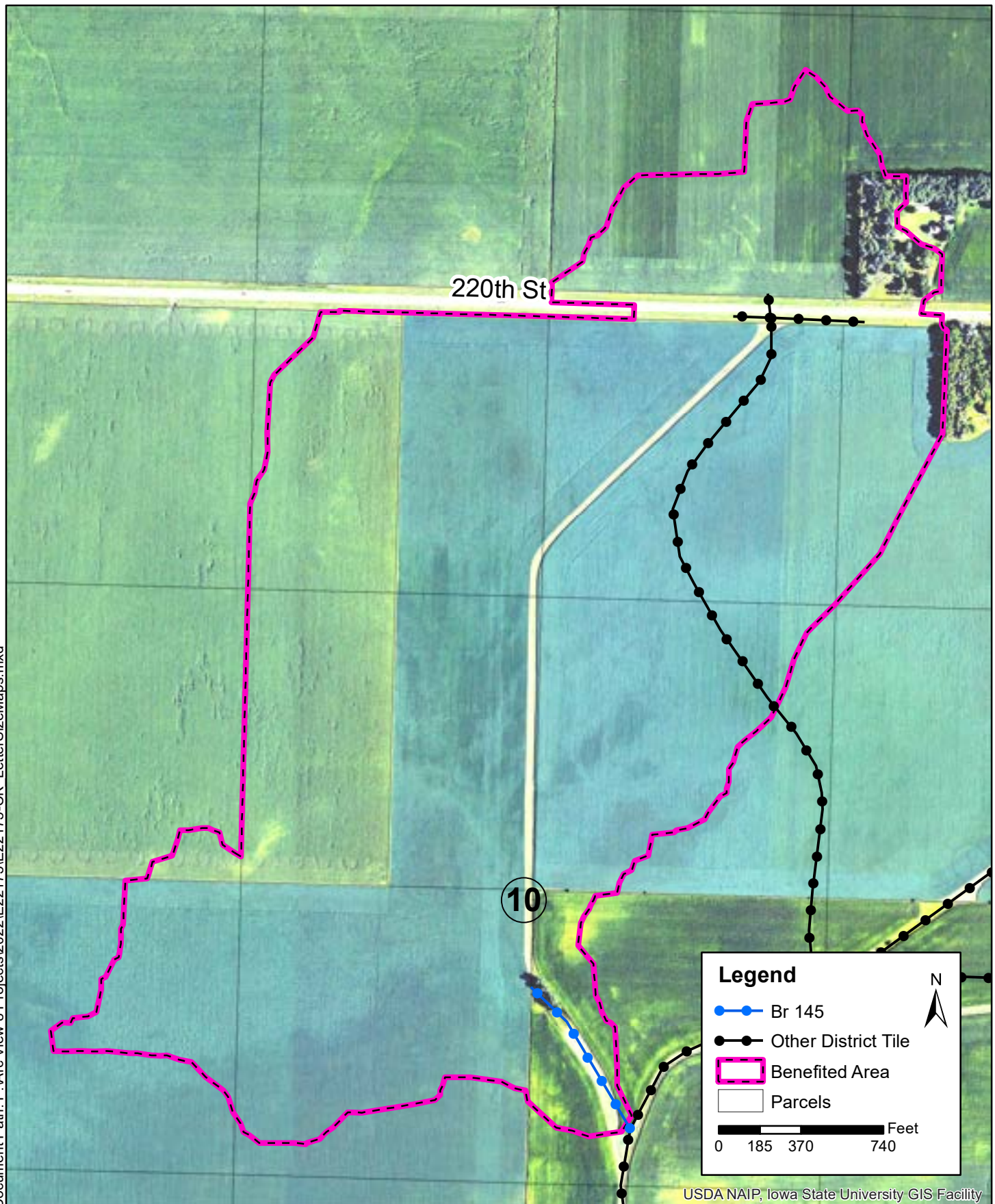
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0914100001	MEIS, DAVID J AND MARY L TRUSTEES	NW NW 14-98-38	11.97	371.92	10.06%	0.74%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	2.77	102.38	2.77%	0.20%
0901100004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NW 1-98-38	7.00	265.67	7.19%	0.53%
0901300001	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NW SW 1-98-38	19.09	1,512.86	40.93%	3.03%
0901300004	OLSON, MARY L AND JAY H TRUSTEES ETAL	N 40 RODS NE SW 1-98-38	13.55	1,220.98	33.03%	2.44%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	0.04	4.82	0.13%	0.01%
0911400001	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NW SE 11-98-38	40.00	3,696.08	100.00%	7.39%
0911400003	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SW SE 11-98-38	8.98	624.96	16.91%	1.25%
0911400004	SCHOORMAN, GARY B, WESLEY AND BRADLEY	SE SE 11-98-38	1.22	83.15	2.25%	0.17%
0911400005	SCHOORMAN, GARY B, WESLEY AND BRADLEY	NE SE EXC 1.304 AC TRT IN NE COR 11-98-38	29.32	2,099.45	56.80%	4.20%
0911400006	SCHOORMAN, WESLEY AND BRADLEY	1.304 ACRE TRACT IN NE CORNER NE SE 11-98-38	1.13	41.26	1.12%	0.08%
0911200002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE NE 11-98-38	30.31	2,364.94	63.99%	4.73%
0911200003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW NE 11-98-38	10.69	886.76	23.99%	1.77%
0911200004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE NE 11-98-38	37.09	2,521.54	68.22%	5.04%
5555555555	DICKINSON COUNTY SECONDARY ROADS		29.53	3,451.20		6.90%
		TOTAL	687.90	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Branch 145 Tile Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

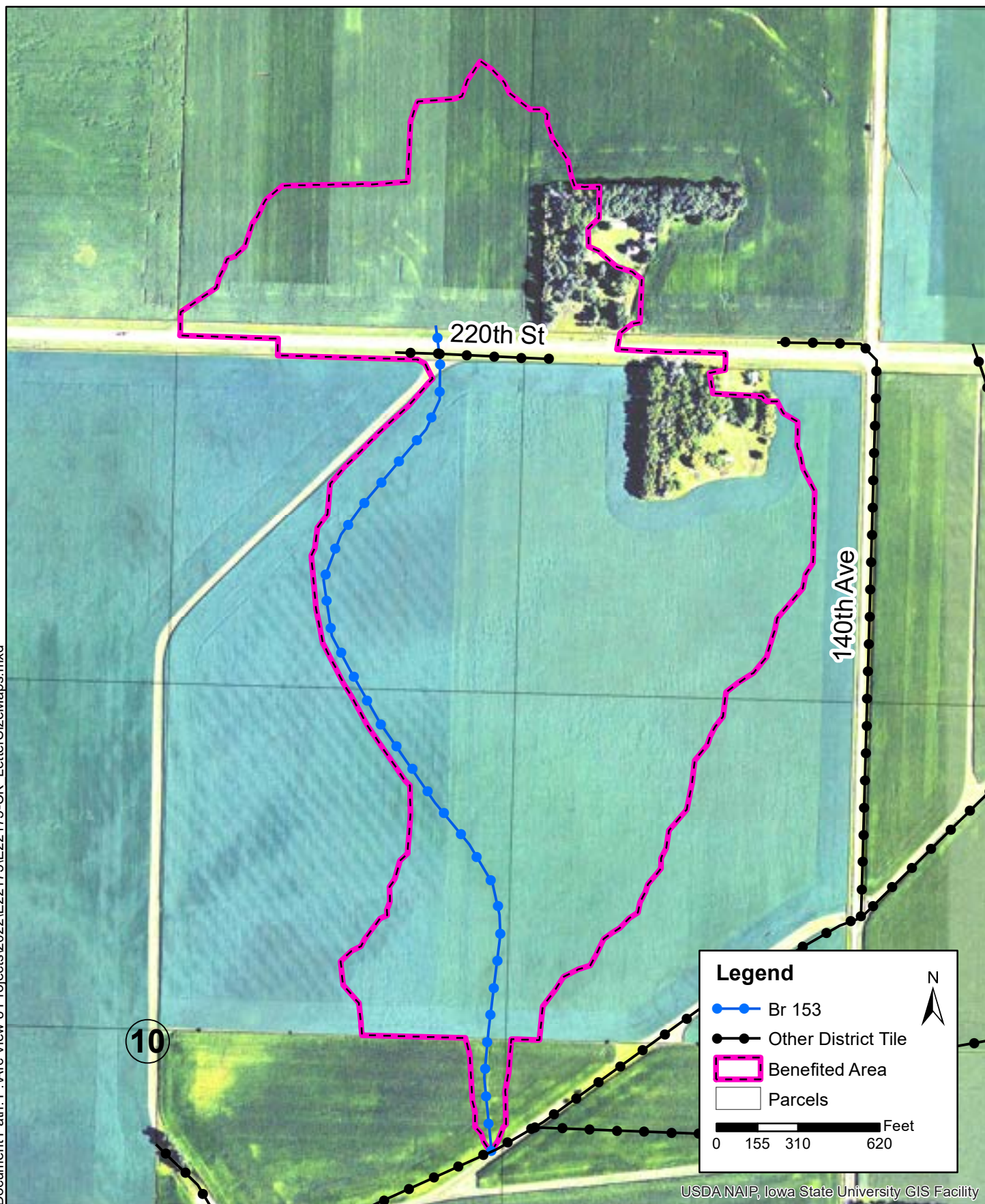
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0910100003	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 NE NW 10-98-38	19.09	1,130.21	76.18%	11.30%
0910100006	BOCKMAN, DAVID AND AMY TRUSTEES	E 1/2 SE NW 10-98-38	20.00	1,483.69	100.00%	14.84%
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	8.10	440.63	29.70%	4.41%
0910100002	KAISER, THOMAS J AND JULIA M	W 1/2 NE NW 10-98-38	16.80	1,087.92	73.33%	10.88%
0910100004	KAISER, THOMAS J AND JULIA M	SW NW 10-98-38	1.60	39.82	2.68%	0.40%
0910100005	KAISER, THOMAS J AND JULIA M	W 1/2 SE NW 10-98-38	20.00	1,204.75	81.20%	12.05%
0903400008	NELSON, LOREN J AND TERRI J	SW'LY 6.00 AC TRT (PARCEL A) IN SE SE 3-98-38	3.63	22.56	1.52%	0.23%
0910300001	TAYLOR, DANIEL RICHARD	NW SW 10-98-38	11.60	421.32	28.40%	4.21%
0910300002	TAYLOR, DANIEL RICHARD	NE SW 10-98-38	30.60	1,443.92	97.32%	14.44%
0910200001	TAYLOR, ROBERT TRUSTEE	NW NE 10-98-38	38.18	1,028.77	69.34%	10.29%
0910200002	TAYLOR, ROBERT TRUSTEE	NE NE 10-98-38	9.80	72.75	4.90%	0.73%
0910200003	TAYLOR, ROBERT TRUSTEE	SW NE 10-98-38	27.10	1,424.39	96.00%	14.24%
0903400003	WARBURTON, JAMES L AND ANN F	SW SE 3-98-38	17.70	139.80	9.42%	1.40%
0903400007	WARBURTON, JAMES L AND ANN F	SE SE EXC SW'LY 6 AC TRT 3-98-38	1.40	6.66	0.45%	0.07%
5555555555	DICKINSON COUNTY SECONDARY ROADS		4.18	52.81		0.53%
		TOTAL	229.78	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. 41 Branch 153 Tile Benefited Lands Map

Dickinson County, Iowa

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DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

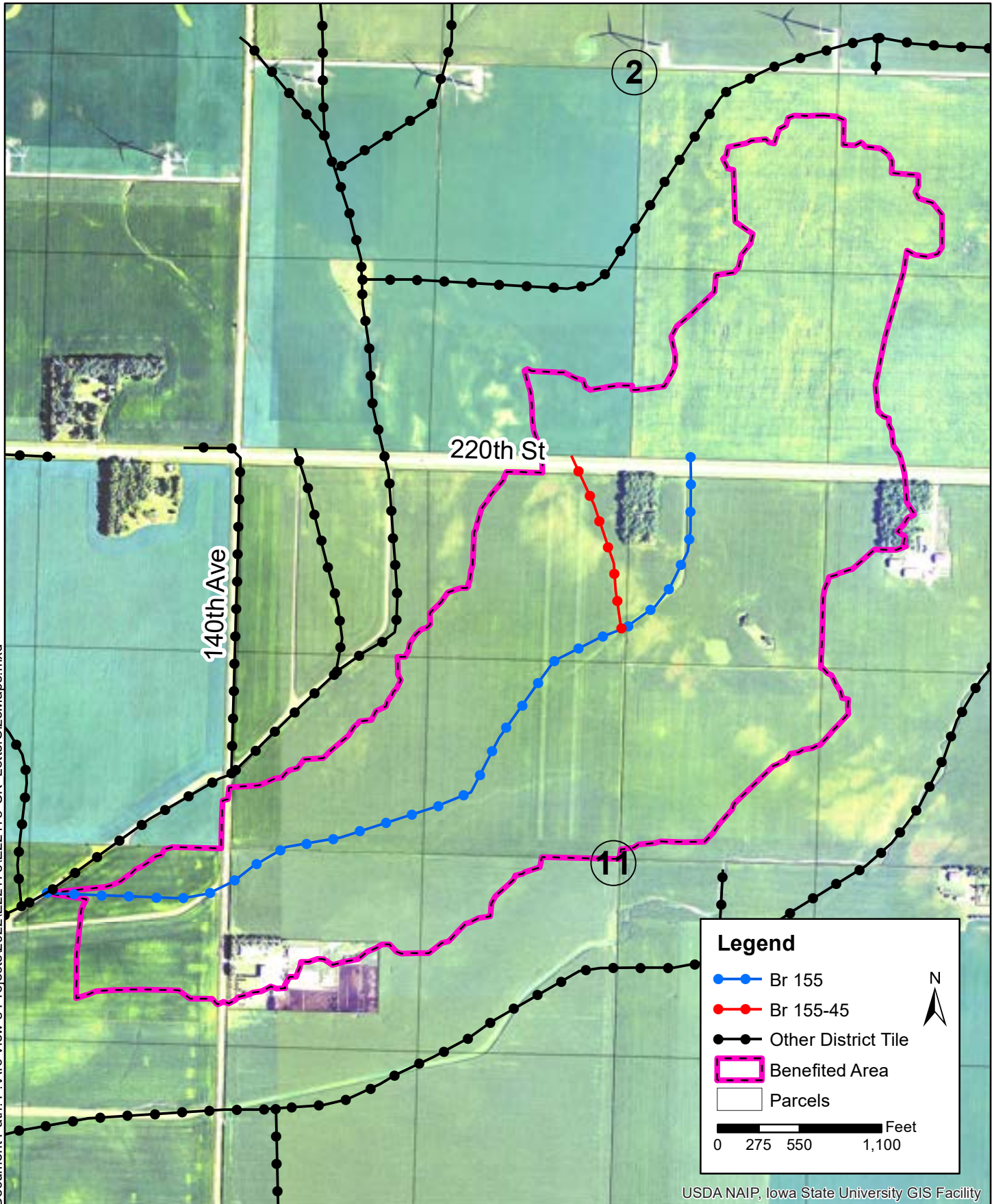
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0910400001	HEIKENS, FLORENCE JANE	NW SE 10-98-38	1.10	84.60	3.87%	0.85%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	0.10	7.54	0.35%	0.08%
0903400008	NELSON, LOREN J AND TERRI J	SW'LY 6.00 AC TRT (PARCEL A) IN SE SE 3-98-38	3.63	353.17	16.17%	3.53%
0910200001	TAYLOR, ROBERT TRUSTEE	NW NE 10-98-38	18.90	1,940.05	88.85%	19.40%
0910200002	TAYLOR, ROBERT TRUSTEE	NE NE 10-98-38	29.20	1,585.92	72.63%	15.86%
0910200003	TAYLOR, ROBERT TRUSTEE	SW NE 10-98-38	15.10	1,272.76	58.29%	12.73%
0910200004	TAYLOR, ROBERT TRUSTEE	SE NE 10-98-38	15.30	1,647.96	75.47%	16.48%
0903400003	WARBURTON, JAMES L AND ANN F	SW SE 3-98-38	17.70	2,183.48	100.00%	21.83%
0903400007	WARBURTON, JAMES L AND ANN F	SE SE EXC SW'LY 6 AC TRT 3-98-38	1.40	103.82	4.75%	1.04%
5555555555	DICKINSON COUNTY SECONDARY ROADS		4.60	820.70		8.21%
		TOTAL	107.03	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. 41
Branch 155 & 155-45 Tile
Benefited Lands Map

Dickinson County, Iowa

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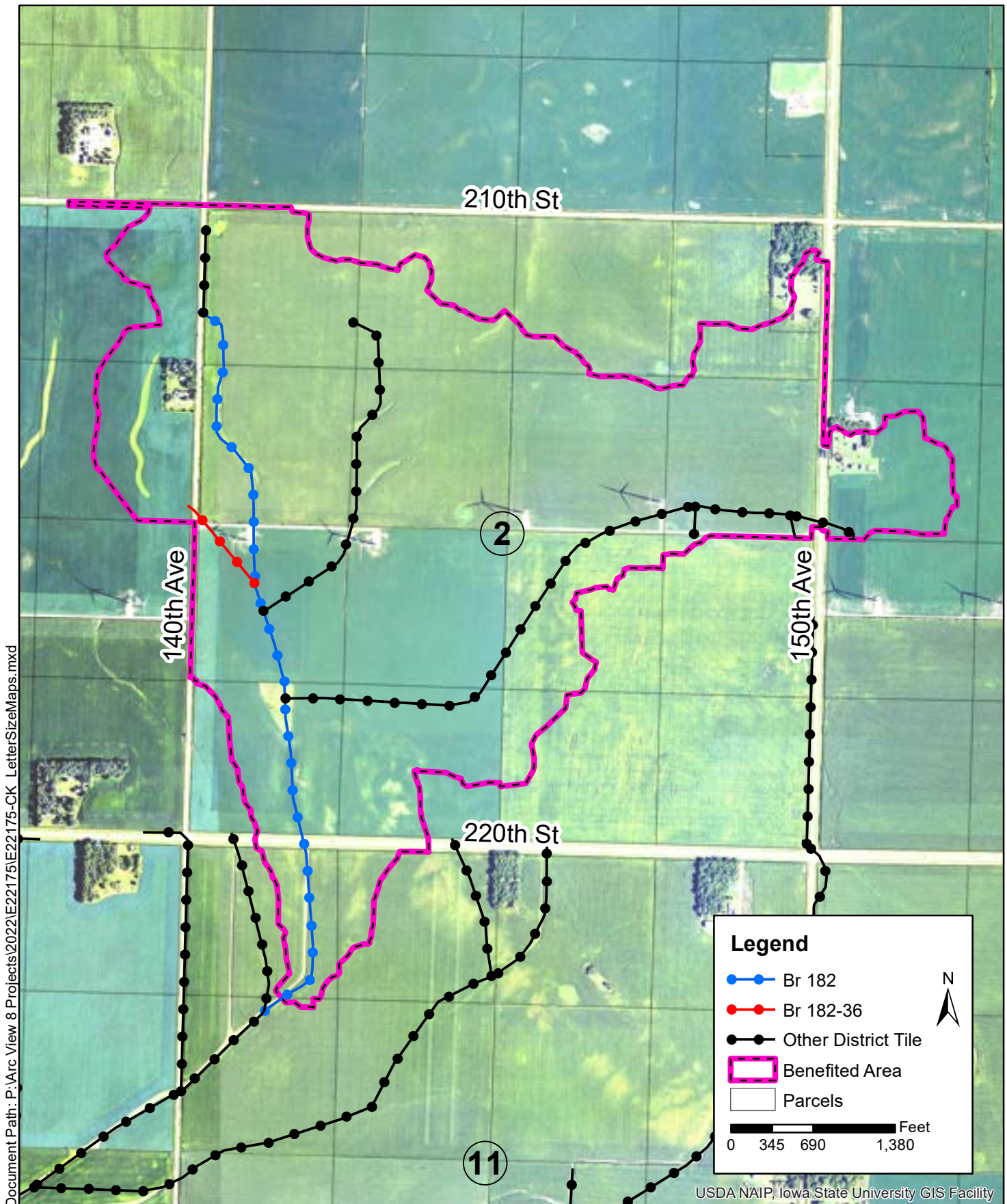
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0911100001	BOCKMAN, DANIEL AND MELISSA TRUSTEES	NW NW 11-98-38	0.50	15.39	0.89%	0.15%
0911100003	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW NW 11-98-38	22.50	771.39	44.66%	7.71%
0911300002	DROST, DUANE REV TRUST AND DROST, LISA J	NE SW 11-98-38	6.90	127.32	7.37%	1.27%
0911300009	DROST, DUANE REV TRUST AND DROST, LISA J	NW SW EXC 11.38 AC TRT 11-98-38	18.10	386.29	22.36%	3.86%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	14.50	462.31	26.77%	4.62%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	11.50	298.48	17.28%	2.98%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	31.90	1,286.73	74.50%	12.87%
0902400004	GOODY'S FARMS LLC	SE SE 2-98-38	11.50	403.70	23.37%	4.04%
0910400002	HEIKENS, FLORENCE JANE	NE SE 10-98-38	18.70	235.24	13.62%	2.35%
0911300010	JOHNSON, LEWIS M	11.38 AC TRT AKA PAR "C" NW SW 11-98-38	5.20	42.19	2.44%	0.42%
0911100002	SMITH, BETH ELIZAMILDRED REV TRUST	NE NW 11-98-38	31.80	1,017.87	58.93%	10.18%
0911100004	SMITH, BETH ELIZAMILDRED REV TRUST	SE NW 11-98-38	40.00	1,623.99	94.02%	16.24%
0911200001	SMITH, BETH ELIZAMILDRED REV TRUST	NW NE 11-98-38	38.18	1,727.21	100.00%	17.27%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	7.70	194.60	11.27%	1.95%
0911200002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE NE 11-98-38	6.60	181.39	10.50%	1.81%
0911200003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW NE 11-98-38	29.20	770.68	44.62%	7.71%
0911200004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN	SE NE 11-98-38	1.40	13.13	0.76%	0.13%
5555555555	DICKINSON COUNTY SECONDARY ROADS		8.80	442.09		4.42%
		TOTAL	304.98	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. 41 Branch 182 & 182-36 Tile Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

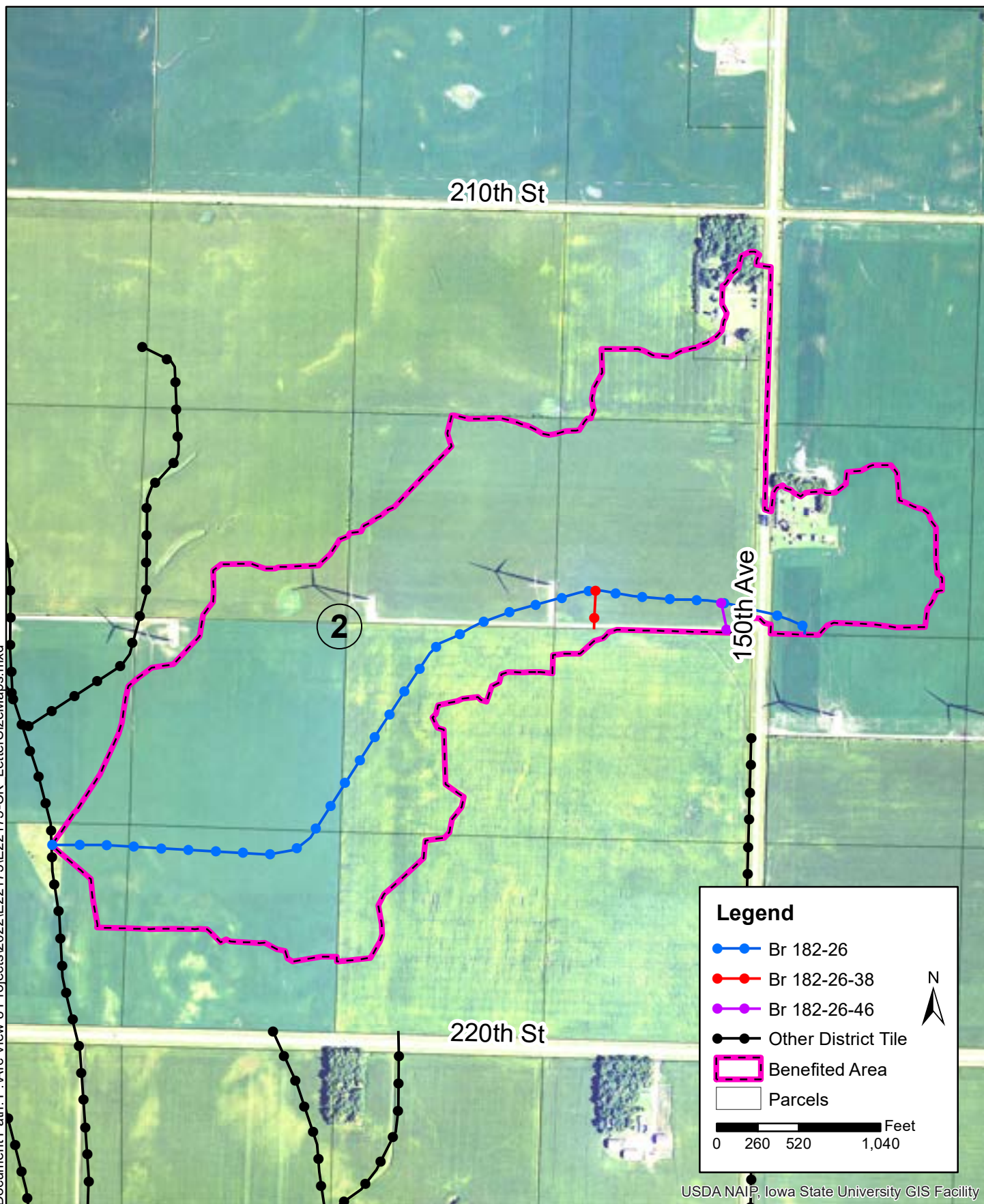
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0911100001	BOCKMAN, DANIEL AND MELISSA TRUSTEES	NW NW 11-98-38	13.90	859.33	11.93%	1.72%
0911100003	BOCKMAN, DANIEL AND MELISSA TRUSTEES	SW NW 11-98-38	0.30	19.44	0.27%	0.04%
0903200005	CHRISTENSEN, TERRI LEE	NE NE EXC TRACT SE CORNER 3-98-38	16.90	3,038.49	42.20%	6.08%
0902100001	EIHAUSEN, CHRISTINA L ETAL	NW NW 2-98-38	34.80	4,196.13	58.28%	8.39%
0902100002	EIHAUSEN, CHRISTINA L ETAL	NE NW 2-98-38	20.60	1,722.44	23.92%	3.44%
0902100003	EIHAUSEN, CHRISTINA L ETAL	SW NW 2-98-38	39.00	3,650.34	50.70%	7.30%
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	40.00	3,991.26	55.43%	7.98%
0902200001	EIHAUSEN, CHRISTINA L ETAL	NW NE 2-98-38	4.00	278.28	3.86%	0.56%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	26.00	2,148.61	29.84%	4.30%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	1.00	122.30	1.70%	0.24%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	6.70	502.07	6.97%	1.00%
0902200006	HEIKENS, GRACE	TRACT 900' X 484' NE NE 2-98-38	3.90	136.71	1.90%	0.27%
0903200007	JENSEN, MICHAEL D AND AMANDA J	2.57 AC TRT IN SE COR NE NE & NE COR SE NE AKA PARCEL "B" 3-98-38	2.28	136.58	1.90%	0.27%
0902200005	MULHERN, MARILYN KAY	NE NE EXC TRT 900' X 484' 2-98-38	10.00	524.47	7.28%	1.05%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	21.30	1,464.32	20.34%	2.93%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	39.90	3,018.32	41.92%	6.04%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	38.18	3,236.60	44.95%	6.47%
0903200006	SHAW, RYAN J TRUSTEE	SE NE EXC TRACT NE CORNER 3-98-38	20.80	2,872.68	39.90%	5.75%
0911100002	SMITH, BETH ELIZAMILDRED REV TRUST	NE NW 11-98-38	6.80	140.97	1.96%	0.28%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	39.00	7,200.44	100.00%	14.40%
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN	NE SW 2-98-38	40.00	4,360.88	60.56%	8.72%
0902300003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SW 2-98-38	26.50	1,461.01	20.29%	2.92%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	31.90	3,264.49	45.34%	6.53%
5555555555	DICKINSON COUNTY SECONDARY ROADS		14.25	1,653.84		3.31%
		TOTAL	498.01	50,000.00		100.00%

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Drainage District No. 41 Branch 182-26, 182-26-38, & 182-26-46 Tile Benefited Lands Map

Dickinson County, Iowa

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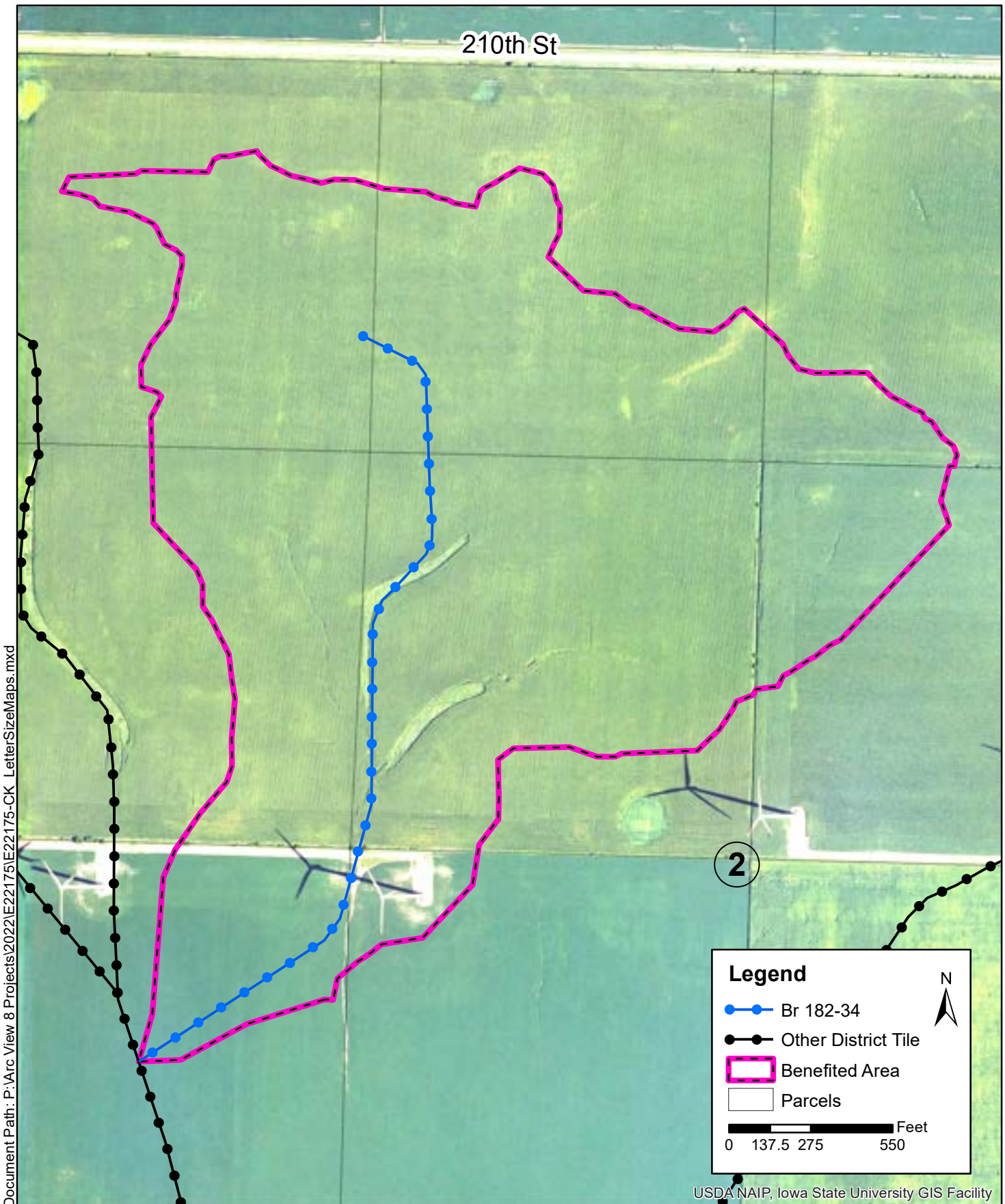
DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	7.40	131.12	4.72%	1.31%
0902400001	GOODY'S FARMS LLC	NW SE 2-98-38	26.00	876.18	31.52%	8.76%
0902400002	GOODY'S FARMS LLC	NE SE 2-98-38	1.00	88.07	3.17%	0.88%
0902400003	GOODY'S FARMS LLC	SW SE 2-98-38	6.70	149.65	5.38%	1.50%
0902200006	HEIKENS, GRACE	TRACT 900' X 484' NE NE 2-98-38	3.90	132.84	4.78%	1.33%
0902200005	MULHERN, MARILYN KAY	NE NE EXC TRT 900' X 484' 2-98-38	10.00	440.97	15.86%	4.41%
0901100003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NW 1-98-38	21.30	1,510.71	54.34%	15.11%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	32.30	1,592.00	57.27%	15.92%
0902200004	OLSON, MARY L AND JAY H TRUSTEES ETAL	SE NE 2-98-38	38.18	2,779.95	100.00%	27.80%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	3.40	93.37	3.36%	0.93%
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SW 2-98-38	38.30	1,045.59	37.61%	10.46%
0902300003	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SW SW 2-98-38	4.60	50.33	1.81%	0.50%
0902300004	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	SE SW 2-98-38	22.10	792.94	28.52%	7.93%
5555555555	DICKINSON COUNTY SECONDARY ROADS		3.86	316.28	11.38%	3.16%
		TOTAL	219.04	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. 41
Branch 182-34 Tile
Benefited Lands Map

Dickinson County, Iowa



DRAINAGE DISTRICT NO. 41
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
		LEGAL DESCRIPTION	(ACRES)		(% OF MAX)	(%)
0902100001	EIHAUSEN, CHRISTINA L ETAL	NW NW 2-98-38	16.20	1,637.79	50.86%	16.38%
0902100002	EIHAUSEN, CHRISTINA L ETAL	NE NW 2-98-38	20.60	2,202.31	68.39%	22.02%
0902100003	EIHAUSEN, CHRISTINA L ETAL	SW NW 2-98-38	16.40	1,483.09	46.06%	14.83%
0902100004	EIHAUSEN, CHRISTINA L ETAL	SE NW 2-98-38	33.40	3,220.00	100.00%	32.20%
0902200001	EIHAUSEN, CHRISTINA L ETAL	NW NE 2-98-38	4.00	232.20	7.21%	2.32%
0902200003	OLSON, MARY L AND JAY H TRUSTEES ETAL	SW NE 2-98-38	7.60	444.55	13.81%	4.45%
0902300001	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NW SW 2-98-38	8.90	612.00	19.01%	6.12%
0902300002	WEISKIRCHER, GARY LEE AND KATHLEEN ANN TRUSTEES	NE SW 2-98-38	2.70	168.06	5.22%	1.68%
		TOTAL	109.80	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.