

**State of Minnesota
County of Faribault
In the matter of the Redetermination
Of Benefits of Faribault County CD-52
Faribault County, Minnesota
December 17, 2022
(Final)**

Property Owners Report

Pursuant to Minnesota Statute 103E.323, the following is the Property Owners Report from information in the Faribault County CD-52 Excel spreadsheet and Faribault County CD-52 Viewers Report, in the matter of the redetermination of benefits and damages, and damaged and benefitted acres of Faribault County CD-52, Faribault County, Minnesota.

1. This redetermination of benefits sets the percentage that you will be required to pay for all future repairs and maintenance on Faribault County CD-52
2. The name and address of the property owner is shown on the Excel spreadsheet for Faribault County CD-52
3. The description of each lot or tract and its area that is benefitted or damaged is shown on the Excel spreadsheet for Faribault County CD-52
4. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated that are proposed to be drained in this proceeding
5. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
6. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production
7. There are no damages to riparian rights
8. Right-of-way acreage is not required for Faribault County CD-52
9. The amount that each tract or lot will be benefitted or damaged is shown on the Excel spreadsheet for Faribault County CD-52
10. The damages or benefits to the property are shown on the Excel spreadsheet for Faribault County CD-52
11. No construction is planned as part of this Redetermination of Benefits proceeding.

12. A copy of the benefits and damages statement under 103E.321, Subdivision 2, relating to the property owner is on the Excel spreadsheet for Faribault County CD-52
13. The percentage of the cost to be assessed to the property owner in future repair and maintenance proceedings is shown on the Excel spreadsheet for Faribault County CD-52
14. The redetermination of benefits and damages and damaged and benefitted areas shall be used in place of the original benefits and damages and benefitted and damaged areas in all subsequent proceedings relating to the Faribault County CD-52 drainage system.
15. The full Viewer's Report is available for public inspection at the office of the Faribault Auditor / Treasurer at the Faribault County Courthouse, 415 North Main, Blue Earth, Minnesota (507-526-6211)
16. The Viewers will be available to answer questions from interested parties on February 16, 2023 from 10:00 AM to 11:00 AM in the Commissioners Room at the Faribault County Courthouse, 415 North Main, Blue Earth, Minnesota

Benefits and damages statement

This report covers the redetermination for a previously constructed drainage system. The basis for determining benefits and damages is therefore, based upon a comparison of the conditions that would have existed prior to the County tile systems construction, with those that do exist with the drainage system in a reasonable state of repair. Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection. The figures stated herein are based on a full and fair comparison of all pertinent facts and information that we were aware of at the time of this redetermination process. The following aids were used in this viewing process.

- Faribault County online GIS parcel information site
- USDA web soil survey
- Google Earth aerial satellite photos
- Yield averages taken from USDA national agriculture statistics service
- Production costs taken from University of Minnesota FinBin
- Average commodity sale prices taken from University of Minnesota FinBin
- Sales data from the Faribault County Assessor office and website
- Visual inspection of each 40 acre parcel or less
- Consultation with Faribault County Auditor / Treasurer and the Faribault County Drainage Department

The Viewers determined that the lands affected by the drainage system are generally similar and that the following comments refer to all such tracts.

1. Existing land use, property value and economic productivity:

Land is presently used for building sites, roads and for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Agricultural lands are primarily used for the production of corn and soybeans. The land has good economic productivity when properly drained.

2. **Potential land use, property value and economic productivity from the drainage system:**

The drainage system has been in existence for many years and provides drainage for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Land affected by the drainage system has the potential to produce above average yields.

3. **The benefits or damages from the drainage system:**

Benefits derived by lands affected by the drainage system are due to (A) Improved capacity to remove surface waters due to previous construction and maintenance of the County tile system, which results in an increase in the current market value of property; or (B) an increase in the potential for agricultural production as a result of the previous construction and continued maintenance of the drainage system; or (C) increased value of the property as a result of potential different land use.

4. There is no damage to any riparian rights.
5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.
6. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
7. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production.

This report is respectfully submitted to the Drainage Authority of Faribault County by:

Mark Behrends _____

Robert Hansen _____

Kendall Langseth _____

John Thompson _____

Submitted this 17th day of December 2022

**Faribault County CD-52
Redetermination of Benefits
Viewers Report
December 17, 2022
(Final)**

Valuation prior to drainage

Beginning land use, property value, and economic productivity have been determined with the consideration that the benefited properties within the watershed originally did not have an adequate outlet for artificial drainage.

- “A” – Standing water or cattails, wetland classification with economic productivity for agriculture purposes of \$0 per acre, and a market value of \$1,000 to \$2,000
- “B” – Seasonally flooded/pasture ground. Pasture classification with economic productivity of \$90 per acre based on grazing days and/or hay values, and a market value of \$2,500 to \$3,500.
- “C” – Wet subsoil – Generally farmable land with moderate crop potential, with annual economic productivity of \$592 per acre based upon average annual yield of 80% of optimum with \$329 production costs, and a market value of \$4,000 to \$5,000.
- “D” – Upland areas not needing much artificial drainage and intermixed with wetter soils, with annual economic productivity of \$666 per acre based upon an average annual yield of 90% of optimum with \$329 production costs, and a market value of \$5,000 to \$6,000.

Valuation with NRCS recommended drainage

Potential land use, property value, and an increase in economic productivity, after public and private drainage have been installed as NRCS design standards as recommended in the Minnesota Drainage Guide, using current crop rotation, income, and expense.

- “A” - Drained slough area, medium classification land with economic productivity of \$540 per acre based upon average production of 73% of optimum with \$329 per acre production costs, and a market value of \$5,000 to \$6,500.
- “B” – Well drained ground, high land classification with economic productivity of \$570 per acre based upon average annual production of 77% of optimum with \$329 production costs, and a market value of \$5,500 to \$7,500.
- “C” – Well drained ground, highest land classification with economic productivity of \$696 per acre based upon average annual production of 94% of optimum with \$329 production costs, and a market value of \$6,500 to \$9,000.
- “D” – Well drained ground, high land classification with improved farm ability, with economic productivity of \$725 per acre based upon average production of 98% of optimum with \$329 production costs, and a market value of \$5,500 to \$7,500.

Utilizing these productive values, potential benefit values were determined for the system based upon a 25 year effective life with proper maintenance. Private tile improvement cost were depreciated over the same 25 year period, and an allowance of 0.5% return on the system investment. A three year average Township yield was used for the benefit value calculations along with a three year average sale price for the corn and beans.

Increased productivity

<u>Crop</u>	<u>Yield</u>	<u>Value</u>	<u>Income</u>	<u>%</u>	<u>Adjusted</u>
Corn	191.7	\$4.47	\$857	50%	\$428
Beans	57.7	\$10.80	\$623	50%	<u>\$312</u>
					\$740

Production costs

Corn	\$430 X 50% = \$215
Beans	\$228 X 50% = \$114
	\$329

Potential Benefit value

	<u>"A"</u> 73% of \$740 \$540	<u>"B"</u> 77% of \$740 \$570	<u>"C"</u> 94% of \$740 \$696	<u>"D"</u> 98% of \$740 \$725
Minus cost of production	<u>\$329</u>	<u>\$329</u>	<u>\$329</u>	<u>\$329</u>
Net income	\$211	\$241	\$367	\$396
Previous income	<u>\$0</u>	<u>\$ 90</u>	<u>\$263</u>	<u>\$337</u>
Increased income	\$211	\$151	\$104	\$59
Private tile costs	<u>\$56</u>	<u>\$31</u>	<u>\$27</u>	<u>\$18</u>
Annual increase	\$155	\$120	\$77	\$41
Capitalized for 25 years @ ½ %	\$3,641	\$2,811	\$1,797	\$966
% of potential Benefit	60%	60%	60%	60%
Reduced benefit Value	\$2,185	\$1,687	\$1,078	\$580

The potential benefit values have been reduced to reflect a less than optimum yield.

Summary

Faribault County CD-52 consists of 1,877.84 acres of farmland, roads and building sites with benefits of \$2,425,112. CD-52 is in Blue Earth Township, Elmore, Jo Daviess and Pilot Grove Townships, Faribault County.

- 1,834.04 acres of farmland and building sites with \$2,352,696 of benefits
- 43.80 acres County and Township roads with \$72,417 of benefits
- 1,877.84 total acres with \$2,425,112 of benefits

Benefit values were adjusted based on multiple factors including location to the County tile, drainage coefficient, and soil type.

Average land benefits, (reduced) over a 25 year period are \$1,382 per acre

- A soil \$2,185
- B soil \$1,687
- C soil \$1,078
- D soil \$580

Building site benefits

- (Average of B + C + D soils) X 1.5 = **\$1,672**

Ponds, woodland, and non-benefited acres

- a. **\$0**

Road benefits

- a. Gravel roads, County or Township
(Average land benefit) X 1.0 = **\$1,382**
- b. Paved roads, (wide) County
(Average land benefit) X 1.25 = **\$1,728**
- c. Paved roads, County or Township
(Average land benefit) X 1.5 = **\$2,073**

Tile benefits

- a. A tile benefit was given for most County tile at a rate of **\$0.50 per linear foot**. This value was given because of the ease of access for private tile, and for the drainage the County tile may provide. 41,005 feet of County tile in Faribault County CD-52 with **\$19,460 of tile benefits**

Crop damages

Crop damages will be paid per acre on standing crops damaged by construction or repair on the County tile, as determined by the Faribault County Ditch Inspector.

Petition for an Improvement

A petition for an improvement has been filed for Faribault CD-52. This Re-determination of Benefits is determining benefits as they are in August of 2022. (Without any improvement) If the improvement is implemented in the future, the benefits will be adjusted accordingly.

Benefits and damages statement

This report covers the redetermination for a previously constructed drainage system. The basis for determining benefits and damages is therefore, based upon a comparison of the conditions that would have existed prior to the County tile systems construction, with those that do exist with the drainage system in a reasonable state of repair. Supporting documentation for the analysis and conclusions of the report are contained in our files and are available for inspection. The figures stated herein are based on a full and fair comparison of all pertinent facts and information that we were aware of at the time of this redetermination process. The following aids were used in this viewing process.

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- Visual inspection of each 40 acre parcel or less
- Consultation with Faribault County Auditor / Treasurer Office and the Faribault County Drainage Department

The Viewers determined that the lands affected by the drainage system are generally similar and that the following comments refer to all such tracts.

1. **Existing land use, property value and economic productivity:**

Land is presently used for building sites, roads, and for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Agricultural lands are primarily used for the production of corn and soybeans. The land has good economic productivity when properly drained.

2. **Potential land use, property value and economic productivity from the drainage system:**

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4. There is no damage to any riparian rights.

5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.

6. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.

7. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production.

This report is respectfully submitted to the Drainage Authority of Faribault County CD-52 by:

Mark Behrends _____

Robert Hansen _____

Kendall Langseth _____

John Thompson _____

Submitted this 17th day of December 2022

Faribault County CD-52 Petition for an Improvement

The petitioned project consists of an improvement of Faribault County Ditch 52 (CD 52). The improvement will increase the capacity of the tile along the Main Trunk and Branches (excluding Branches 32 and 35). The proposed project is a result of a petition received by the Faribault County Board of Commissioners (Board), as Drainage Authority for CD-52, from several landowners requesting the Improvement. The petition for the improvement of CD-52 states that the drainage system has insufficient capacity and is out of repair. Furthermore, it states the installation of larger and/or deeper tile is required to furnish sufficient drainage capacity and fulfill its original intended purpose; and the proposed improvement will be of public utility and promote the public health. The petition for the Improvement of CD-52 was filed with the Board in accordance with Minnesota Statute (Minn. Stat.) 103E.225

Faribault County CD-52 Repair and Improvement Viewers Report December 17, 2022 (Final)

Valuation prior to drainage

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Increased productivity

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					\$740

Production costs

Corn	\$430 X 50% = \$215
Beans	\$228 X 50% = <u>\$114</u>
	\$329

Benefit value with increased drainage	A	B	C	D
% of production income	73%	77%	94%	98%
Gross income	540	570	696	725
Minus production cost	329	329	329	329
Net income	211	241	367	396
Minus income before drainage	0	90	263	337
Increased income	211	151	104	59
Minus private tile cost	56	31	27	18
Net annual increased income	155	120	77	41
Capitalized for 25 years @ 1/2% = 23.45 = potential benefit value	\$3,641	\$2,811	\$1,797	\$966
	40%	31%	19%	10%

Potential benefit value	\$3,641	\$2,811	\$1,797	\$966
% of potential benefit	60%	60%	60%	60%
Reduced benefit value (before improvement)	\$2,185	\$1,687	\$1,078	\$580
% of potential benefit	90%	90%	90%	90%
Reduced benefit value (after improvement)	\$3,277	\$2,530	\$1,617	\$870

The potential benefit values have been reduced to reflect a less than optimum yield.

Summary

Faribault County CD-52 consists of 1,877.84 acres of farmland, roads and building sites with benefits of \$2,425,112. CD-52 is in Blue Earth Township, Elmore, Jo Daviess and Pilot Grove Townships, Faribault County.

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Building site benefits

- a. (Average of B + C + D soils) X 1.5 = **\$1,672**

Ponds, woodland, and non-benefited acres

- a. **\$0**

Road benefits

- a. Gravel roads, County or Township
(Average land benefit) X 1.0 = **\$1,382**
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Tile benefits

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Petition for an Improvement

A petition for an improvement has been filed for Faribault CD-52. The Re-determination of Benefits determined benefits as they are in August of 2022. (Without any improvement) If the improvement is implemented in the future, the benefits will be adjusted accordingly.

Land benefits

Before Improvement

A soil	\$2,185
B soil	\$1,687
C soil	\$1,078
D soil	\$580

After Improvement

A soil	\$3,277
B soil	\$2,530
C soil	\$1,617
D soil	\$870

Faribault County CD-52 Repair and Improvement (cost verses benefits)

All landowners within the watershed of Faribault CD-52 benefit from the improvement. The Engineer has estimated the project cost to be \$3,014,926. The repair cost allocation for the project is \$2,376,037. This repair allocation will be assessed to all landowners in CD-52, based on the 2023 Redetermination of Benefits. (The parcels percent of total benefits times the repair cost of the project)

The estimated improvement portion of the project is \$638,889. This amount will also be paid all of the landowners in the CD-52 watershed. (Based on the parcels percent of increased benefits times the improvement cost of the project)

Faribault CD-52 before and after Improvement Benefits

\$3,685,776	After improvement benefits
\$2,425,112	Before improvement benefits (From the 2023 Redetermination)
\$1,260,664	Increased benefits
\$638,889	Improvement project cost
\$621,775	Difference (The increased benefits outweigh the cost of the project)

Benefits and damages statement

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The Viewers determined that the lands affected by the drainage system are generally similar and that the following comments refer to all such tracts.

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Land is presently used for building sites, roads, and for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Agricultural lands are primarily used for the production of corn and soybeans. The land has good economic productivity when properly drained.

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4. There is no damage to any riparian rights.

5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.

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Mark Behrends_____

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John Thompson_____

Submitted this 17th day of December 2022

**State of Minnesota
County of Faribault
In the matter of the Proposed Repair and Improvement
Of Faribault County CD-52
Faribault County, Minnesota
December 17, 2022
(Final)**

Property Owners Report

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12. Construction is planned as part of the proposed Repair and Improvement

13. A copy of the benefits and damages statement under 103E.321, Subdivision 2, relating to the property owner is on the Excel Improvement spreadsheet for Faribault County CD-52
14. The percentage of the cost to be assessed to the property owner in Repair and Improvement is shown on the Excel Improvement spreadsheet for Faribault County CD-52
15. The increased benefits from the improvement shall be used in place of the original benefits and damages and benefitted and damaged areas in all subsequent proceedings relating to the Faribault County CD-52 drainage system.
16. The full Improvement Viewer's Report is available for public inspection at the office of the Faribault Auditor / Treasurer at the Faribault County Courthouse, 415 North Main, Blue Earth, Minnesota (507-526-6211)
17. The Viewers will be available to answer questions from interested parties on February 16, 2023 from 10:00 AM to 11:00 AM in the Commissioners Room at the Faribault County Courthouse, 415 North Main, Blue Earth, Minnesota

Benefits and damages statement

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The drainage system has been in existence for many years and provides drainage for agricultural purposes. The property value is consistent with most agricultural land sales within Faribault County. Land affected by the drainage system has the potential to produce above average yields.

3. **The benefits or damages from the drainage system:**

Benefits derived by lands affected by the drainage system are due to (A) Improved capacity to remove surface waters due to previous construction and maintenance of the County tile system, which results in an increase in the current market value of property; or (B) an increase in the potential for agricultural production as a result of the previous construction and continued maintenance of the drainage system; or (C) increased value of the property as a result of potential different land use.

4. There is no damage to any riparian rights.
5. There are no acres added to any tract or lot and there are no public waters, wetlands, and other areas not currently being cultivated, that are proposed to be drained in this proceeding.
6. There are no acres which before the drainage benefits could be realized would require a public waters work permit to work in public waters under 103G.245 to excavate or fill a navigable water body under United States Code, Title 33, Section 403, or a permit to discharge into waters of United States under United States Code, Title 33, Section 1344.
7. There are no acres being assessed for drainage of areas that would be considered conversion of a wetland under United States Code, Title 16, Section 3821, if the area was placed in agricultural production.

This report is respectfully submitted to the Drainage Authority of Faribault County CD-52 by:

Mark Behrends_____

Robert Hansen_____

Kendall Langseth_____

John Thompson_____

Submitted this 17th day of December 2022

December 17, 2022

CD-52 Redetermination of Benefits, Information (Final)

- Established in 1916
- Consists of County tile (no open ditch)
- 41,005 feet of County tile (7.8 miles)
- The established outlet of CD-52 is into a tributary of the Blue Earth River in the NE1/4 NE1/4 of section 6 of Elmore Township
- 1,834.04 acres of farmland and building sites
- 43.80 acres of County and Township roads
- **1,877.84 acres total**
- \$2,482,032 of benefits (before improvement)

CD-52 Improvement, Information (Final)

- \$3,685,776 of benefits (after improvement)
- \$3,014,926 estimated project cost
- \$2,376,037 estimated repair portion of the project
- \$638,889 estimated improvement portion of the project
- \$2,425,112 of benefits (before improvement)
- \$3,685,776 of benefits (after improvement)
- \$1,260,664 of increased benefits
- \$638,889 estimated improvement portion of the project
- \$621,775 of benefits beyond the improvement cost

Spreadsheet example and explanation CD-52												
Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited (Before Improvement)	% Of total Benefits (Before Improvement) (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
John Doe 12345 100th Avenue Your Town, MN 12345	01.345.6789	NW1/4 NW1/4	40.00	27.00	\$38,141	1.5727%	\$57,263	\$19,122	1.5169%	\$37,369	\$9,691	\$47,060
Column A	Name And Address Of Owner											
Column B	Parcel Number											
Column C	Description, description of the parcel NW1/4 NW1/4											
Column D	Deeded Acres, are the number of acres of this parcel # that are in the NW1/4 NW1/4											
Column E	Benefited Acres, are the number of acres of this parcel # that benefit from the ditch system. Deeded acres minus roads and road right of way, minus the open ditch. (If there is one on the parcel)											
Column F	Amount Benefited Before Improvement (this is not the amount you owe) This is the estimated benefit value you have on your parcel, on the benefited acres, before improvement, because of drainage (over a 25 year period)											
Column G	% of Total Benefits Before Improvement, (to be used for repair cost) This is the percentage that you will pay toward repairs on the ditch system. Example: On a \$10,000 repair, this parcel would pay \$157.27 (\$10,000 X 1.5727% = \$157.27)											
Column H	Amount Benefited After Improvement (this is not the amount you owe) This is the estimated benefit value you have on your parcel, on the benefited acres, after improvement, because of drainage (over a 25 year period)											
Column I	Increased Benefits With Improvement This is the increased benefits (from the improvement) Amount benefitted after improvement (\$57,263) minus amount benefitted before improvement (\$38,141) = increased benefits (\$19,122)											
Column J	% of Increased Benefits With Improvement, (to be used for improvement cost) Increased benefits with improvement (\$19,122) divided by the total increased benefits from the improvement (\$1,260,664) = percent of increased benefits (1.5169%) This is the percentage that you will pay toward the improvement cost.											
Column K	Estimated Repair Assessment (Using before improvement % of total benefits) This is the amount you will owe. Improvement repair cost (\$2,376,037) times before improvement % of total benefits (1.5727%) = estimated repair assessment (\$37,369)											
Column L	Estimated Improvement Assessment (Using % of increased benefits) This is the amount you will owe. Improvement cost (\$638,889) times % of increased benefits (1.5169%) = estimated improvement assessment (\$9,691)											
Column M	Estimated Total Assessment (Repair plus improvement) This is your estimated assessment total. Repair assessment (\$37,369) plus improvement assessment (\$9,691) = your estimated assessment (\$47,060)											

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited Before Improvement	% Of total Benefits Before Improvement (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
										\$2,376,037	\$638,889	\$3,014,926
BLUE EARTH TOWNSHIP SECTION 30 30-102-27												
NAVE, DOUG & KAREN 34899 30TH ST ELMORE, MN 56027	02.030.0700	SW1/4 SE1/4 BORDER EXC 1.7 AC	38.30	6.77	\$7,496	0.3091%	\$11,368	\$3,872	0.3071%	\$7,344	\$1,962	\$9,306
ANDERSON,JAYME G & RAMONA 8410 370TH AVE BLUE EARTH, MN 56013	02.030.1300	NW1/4 SW1/4 6.0 AC IN BORDER	6.00	2.48	\$949	0.0391%	\$1,423	\$474	0.0376%	\$930	\$240	\$1,170
HAGEDORN,RYAN A CORNELIA M HAGEDORN 3054 130TH STREET GRANADA, MN 56039	02.030.1301	NW1/4 SW1/4 EX 6.0 AC BORDER	34.00	24.86	\$26,775	1.1041%	\$40,157	\$13,381	1.0615%	\$26,233	\$6,782	\$33,015
KARK FAMILY FARMS LLP C/O FARMERS NATIONAL CO #16472 PO BOX 542016 OMAHA, NE 68154	02.030.1400	NE1/4 SW1/4 BORDER	40.00	8.50	\$9,401	0.3877%	\$14,100	\$4,699	0.3727%	\$9,211	\$2,381	\$11,592
KARK FAMILY FARMS LLP C/O FARMERS NATIONAL CO #16472 PO BOX 542016 OMAHA, NE 68154	02.030.1400	SW1/4 SW1/4	40.00	38.00	\$59,736	2.4632%	\$91,887	\$32,151	2.5503%	\$58,527	\$16,294	\$74,821
KARK FAMILY FARMS LLP C/O FARMERS NATIONAL CO #16472 PO BOX 542016 OMAHA, NE 68154	02.030.1400	SE1/4 SW1/4 BORDER	40.00	35.57	\$46,882	1.9332%	\$71,977	\$25,094	1.9905%	\$45,934	\$12,717	\$58,651
BLUE EARTH TOWNSHIP SECTION 31 31-102-27												
HAASE,KENNETH O & CATHERINE 7301 377TH AVE BLUE EARTH, MN 56013	02.031.0100	NE1/4 SW1/4	40.00	40.00	\$44,794	1.8471%	\$67,182	\$22,388	1.7759%	\$43,888	\$11,346	\$55,234
HAASE,KENNETH O & CATHERINE 7301 377TH AVE BLUE EARTH, MN 56013	02.031.0100	NW1/4 SE1/4	40.00	40.00	\$45,425	1.8731%	\$68,126	\$22,701	1.8007%	\$44,506	\$11,505	\$56,011
BUCK, GEORGE LANE TRUST 15 OAK PARK COURT BETTENDORF, IA 52722	02.031.0200	SE1/4 SW1/4	40.00	40.00	\$48,832	2.0136%	\$74,876	\$26,044	2.0659%	\$47,844	\$13,199	\$61,042
BUCK, GEORGE LANE TRUST 15 OAK PARK COURT BETTENDORF, IA 52722	02.031.0200	SW1/4 SE1/4	40.00	40.00	\$49,780	2.0527%	\$76,633	\$26,853	2.1301%	\$48,773	\$13,609	\$62,382
RISTAU,DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	02.031.0400	NW1/4 NW1/4 FRACTION	40.23	38.23	\$54,852	2.2618%	\$84,189	\$29,337	2.3271%	\$53,742	\$14,868	\$68,609
RISTAU,DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	02.031.0400	SE1/4 NW1/4 BORDER	40.00	17.22	\$21,671	0.8936%	\$32,501	\$10,830	0.8591%	\$21,233	\$5,489	\$26,721

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited Before Improvement	% Of total Benefits Before Improvement (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
RISTAU,DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	02.031.0400	NW1/4 NE1/4 BORDER	40.00	0.60	\$709	0.0292%	\$1,063	\$354	0.0281%	\$694	\$179	\$874
RISTAU,DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	02.031.0401	SW1/4 NW1/4 FRACTION	41.76	40.76	\$4,968	0.2049%	\$7,452	\$2,484	0.1970%	\$4,867	\$1,259	\$6,126
RISTAU,DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	02.031.0500	NE1/4 NW1/4 BORDER	40.00	28.25	\$31,695	1.3070%	\$47,537	\$15,842	1.2566%	\$31,054	\$8,028	\$39,082
CHILDS, MYRON E IRREVOC TRUST DENISE L WOLF TRUSTEE PO BOX 194 ELMORE, MN 56027	02.031.0700	NW1/4 SW1/4 FRACTION	43.40	42.40	\$57,318	2.3635%	\$87,993	\$30,674	2.4332%	\$56,158	\$15,545	\$71,704
CHILDS, MYRON E IRREVOC TRUST DENISE L WOLF TRUSTEE PO BOX 194 ELMORE, MN 56027	02.031.0700	SW1/4 SW1/4 FRACTION	44.73	43.73	\$59,780	2.4651%	\$91,959	\$32,178	2.5525%	\$58,571	\$16,308	\$74,878
ELMORE TOWNSHIP SECTION 6 06-101-27												
CHILDS, MYRON E IRREVOC TRUST DENISE L WOLF TRUSTEE PO BOX 194 ELMORE, MN 56027	07.006.0200	NW1/4 NW1/4 BORDER FRACTION	45.30	43.80	\$65,663	2.7076%	\$100,722	\$35,059	2.7810%	\$64,334	\$17,768	\$82,102
CHILDS, MYRON E IRREVOC TRUST DENISE L WOLF TRUSTEE PO BOX 194 ELMORE, MN 56027	07.006.0200	SW1/4 NW1/4 BORDER FRACTION	44.36	7.38	\$11,008	0.4539%	\$16,634	\$5,626	0.4463%	\$10,786	\$2,851	\$13,637
EHRICH,RAMONA G 6471 377TH AVENUE BLUE EARTH, MN 56013	07.006.0300	NE1/4 NW1/4 FRACTION	40.18	40.18	\$50,338	2.0757%	\$78,030	\$27,692	2.1966%	\$49,320	\$14,034	\$63,354
EHRICH,RAMONA G 6471 377TH AVENUE BLUE EARTH, MN 56013	07.006.0300	SE1/4 NW1/4 BORDER	40.00	15.10	\$15,775	0.6505%	\$23,660	\$7,885	0.6255%	\$15,456	\$3,996	\$19,452
EHRICH,RAMONA G 6471 377TH AVENUE BLUE EARTH, MN 56013	07.006.0300	SW1/4 NE1/4 BORDER	40.00	13.80	\$12,876	0.5309%	\$19,312	\$6,437	0.5106%	\$12,615	\$3,262	\$15,877
ERICKSON, RICHARD ARLO REV TR 20490 PARALLEL ROAD PO BOX 1008 TONGANOXIE, KS 66086	07.006.0500	NE1/4 NE1/4	40.00	40.00	\$42,088	1.7355%	\$64,251	\$22,163	1.7581%	\$41,236	\$11,232	\$52,468
JO DAVIESS TOWNSHIP SECTION 25 25-102-28												
PLOCKER,THOMAS J & REBECCA P 118 S HOLLAND BLUE EARTH, MN 56013	10.025.0300	SW1/4 SE1/4 BORDER	40.00	39.00	\$44,375	1.8298%	\$66,551	\$22,176	1.7591%	\$43,477	\$11,238	\$54,716

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited Before Improvement	% Of total Benefits Before Improvement (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
PLOCKER, THOMAS J & REBECCA P 118 S HOLLAND BLUE EARTH, MN 56013	10.025.0300	SE1/4 SE1/4 BORDER	40.00	22.67	\$26,049	1.0741%	\$39,067	\$13,017	1.0326%	\$25,522	\$6,597	\$32,119
HAASE, KENNETH O & CATHERINE 7301 377TH AVE BLUE EARTH, MN 56013	10.025.0500	SW1/4 SW1/4 BORDER	40.00	26.98	\$38,141	1.5727%	\$57,263	\$19,122	1.5169%	\$37,369	\$9,691	\$47,060
RISTAU, DOROTHY L LIFE ESTATE ETAL 37620 80TH ST BLUE EARTH, MN 56013	10.025.0600	NW1/4 SE1/4 BORDER	40.00	20.00	\$17,804	0.7341%	\$26,703	\$8,899	0.7059%	\$17,444	\$4,510	\$21,953
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.025.0700	NE1/4 SW1/4	40.00	40.00	\$41,742	1.7212%	\$62,602	\$20,861	1.6547%	\$40,897	\$10,572	\$51,469
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.025.0700	SE1/4 SW1/4	40.00	40.00	\$44,701	1.8432%	\$67,040	\$22,340	1.7720%	\$43,796	\$11,321	\$55,118
JO DAVIESS TOWNSHIP 26 26-102-28												
BESSINGER, NIAL E LIFE ESTATE ETAL S3502 B ASBURY RD VIROQUA, WI 54665	10.026.0100	SE1/4 SE1/4 EX 7.7 AC BORDER	32.30	1.40	\$1,729	0.0713%	\$2,594	\$864	0.0686%	\$1,694	\$438	\$2,132
JO DAVIESS TOWNSHIP SECTION 35 35-102-28												
LAWRENCE, CHAD S 35852 70TH ST BLUE EARTH, MN 56013	10.035.0200	NE1/4 SE1/4 BORDER	40.00	24.98	\$30,916	1.2748%	\$46,381	\$15,465	1.2268%	\$30,290	\$7,838	\$38,128
LAWRENCE, CHAD S 35852 70TH ST BLUE EARTH, MN 56013	10.035.0200	SE1/4 SE1/4 BORDER	40.00	12.34	\$20,934	0.8632%	\$31,408	\$10,475	0.8309%	\$20,510	\$5,308	\$25,818
FINDEN, DAVID & BEN IRREV TRUST DAVID P FINDEN TRUSTEE 528 RIVERVIEW DRIVE SEQUIN, WA 98382	10.035.0300	NE1/4 NE1/4 BORDER	40.00	0.97	\$1,215	0.0501%	\$1,822	\$607	0.0482%	\$1,191	\$308	\$1,498
FINDEN, DAVID & BEN IRREV TRUST DAVID P FINDEN TRUSTEE 528 RIVERVIEW DRIVE SEQUIN, WA 98382	10.035.0300	SE1/4 NE1/4 BORDER	40.00	15.01	\$19,751	0.8144%	\$29,621	\$9,870	0.7829%	\$19,351	\$5,002	\$24,353
JO DAVIESS TOWNSHIP SECTION 36 36-102-28												
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0100	NW1/4 NW1/4	40.00	38.48	\$63,921	2.6358%	\$98,015	\$34,094	2.7044%	\$62,628	\$17,278	\$79,906
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0100	NE1/4 NW1/4	40.00	40.00	\$51,753	2.1340%	\$77,615	\$25,862	2.0515%	\$50,705	\$13,107	\$63,812
LAWRENCE, STEVEN P TRUST & BERNEDA J LAWRENCE DISC TR 1120 HIGHLAND DRIVE BLUE EARTH, MN 56013	10.036.0102	SW1/4 NW1/4	40.00	38.48	\$56,810	2.3426%	\$86,919	\$30,109	2.3884%	\$55,660	\$15,259	\$70,919

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited Before Improvement	% Of total Benefits Before Improvement (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
LAWRENCE, STEVEN P TRUST & BERNEDA J LAWRENCE DISC TR 1120 HIGHLAND DRIVE BLUE EARTH, MN 56013	10.036.0102	SE1/4 NW1/4	40.00	40.00	\$58,125	2.3968%	\$90,248	\$32,123	2.5481%	\$56,949	\$16,279	\$73,229
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0200	SW1/4 SW1/4	40.00	37.48	\$68,991	2.8449%	\$106,851	\$37,860	3.0032%	\$67,595	\$19,187	\$86,782
LAWRENCE, MAXINE 1025 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0300	NW1/4 SW1/4 EX 5.05 AC	34.95	33.89	\$52,521	2.1657%	\$80,799	\$28,278	2.2431%	\$51,458	\$14,331	\$65,789
LAWRENCE, MAXINE 1025 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0300	NE1/4 SW1/4	40.00	40.00	\$49,415	2.0376%	\$74,826	\$25,411	2.0157%	\$48,415	\$12,878	\$61,293
FABER, DANE L 553 140TH ST SHERBURN, MN 56171	10.036.0301	NE1/4 SW1/4 5.05 AC IN	5.05	4.59	\$4,692	0.1935%	\$7,038	\$2,346	0.1861%	\$4,597	\$1,189	\$5,786
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0600	SE1/4 SW1/4	40.00	39.00	\$49,429	2.0382%	\$74,169	\$24,740	1.9624%	\$48,429	\$12,538	\$60,967
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0600	NW1/4 SE1/4	40.00	40.00	\$61,423	2.5328%	\$92,770	\$31,347	2.4865%	\$60,180	\$15,886	\$76,066
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	10.036.0600	SW1/4 SE1/4	40.00	39.00	\$56,209	2.3178%	\$84,409	\$28,201	2.2370%	\$55,071	\$14,292	\$69,363
LAWRENCE, RONALD H 1025 HIGHLAND DRIVE BLUE EARTH, MN 56013	10.036.0700	NE1/4 SE1/4	40.00	39.00	\$42,227	1.7412%	\$63,429	\$21,203	1.6819%	\$41,372	\$10,745	\$52,118
LAWRENCE, RONALD H 1025 HIGHLAND DRIVE BLUE EARTH, MN 56013	10.036.0700	SE1/4 SE1/4	40.00	38.00	\$59,881	2.4692%	\$91,656	\$31,775	2.5205%	\$58,669	\$16,103	\$74,772
PLOCKER, THOMAS J 118 SOUTH HOLLAND STREET BLUE EARTH, MN 56013	10.036.0800	NW1/4 NE1/4	40.00	40.00	\$51,548	2.1256%	\$77,308	\$25,760	2.0434%	\$50,505	\$13,055	\$63,560
PLOCKER, THOMAS J 118 SOUTH HOLLAND STREET BLUE EARTH, MN 56013	10.036.0800	NE1/4 NE1/4	40.00	39.00	\$52,674	2.1720%	\$78,995	\$26,322	2.0879%	\$51,608	\$13,339	\$64,947
PLOCKER, THOMAS J 118 SOUTH HOLLAND STREET BLUE EARTH, MN 56013	10.036.0800	SW1/4 NE1/4	40.00	40.00	\$56,023	2.3101%	\$85,790	\$29,767	2.3612%	\$54,889	\$15,086	\$69,975
PLOCKER, THOMAS J 118 SOUTH HOLLAND STREET BLUE EARTH, MN 56013	10.036.0800	SE1/4 NE1/4	40.00	39.00	\$54,081	2.2301%	\$83,296	\$29,215	2.3174%	\$52,987	\$14,806	\$67,793

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

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PILOT GROVE TOWNSHIP SECTION 1 01-101-28												
CHILDS, MYRON E IRREVOC TRUST DENISE L WOLF TRUSTEE PO BOX 194 ELMORE, MN 56027	14.001.0100	NE1/4 NE1/4 FRACTION	39.96	37.96	\$56,384	2.3250%	\$87,099	\$30,715	2.4364%	\$55,243	\$15,566	\$70,809
SONNEK, TRUST AGRMT OF GERALD L 58214 240TH ST MANKATO, MN 56001	14.001.0200	SW1/4 NW1/4 BORDER	40.00	35.04	\$30,521	1.2585%	\$46,368	\$15,847	1.2570%	\$29,903	\$8,031	\$37,934
SONNEK, TRUST AGRMT OF GERALD L 58214 240TH ST MANKATO, MN 56001	14.001.0200	SE1/4 NW1/4 BORDER	40.00	38.00	\$57,871	2.3863%	\$88,697	\$30,825	2.4452%	\$56,700	\$15,622	\$72,322
SONNEK, TRUST AGRMT OF GERALD L 58214 240TH ST MANKATO, MN 56001	14.001.0200	NW1/4 SW1/4 EX 4.06 AC BORDER	35.94	1.00	\$862	0.0356%	\$1,294	\$431	0.0342%	\$845	\$219	\$1,063
SUKALSKI, ALLEN J & JOANNE 506 MAIN ST N BLUE EARTH, MN 56013	14.001.0400	SW1/4 NE1/4 BORDER	40.00	25.80	\$36,558	1.5075%	\$55,015	\$18,456	1.4640%	\$35,819	\$9,353	\$45,172
SUKALSKI, ALLEN J & JOANNE 506 MAIN ST N BLUE EARTH, MN 56013	14.001.0400	SE1/4 NE1/4 BORDER	40.00	25.97	\$39,565	1.6315%	\$59,674	\$20,108	1.5951%	\$38,765	\$10,191	\$48,955
LAWRENCE, CHAD S 35852 70TH ST BLUE EARTH, MN 56013	14.001.0700	NE1/4 NW1/4 2.69 AC IN	2.69	2.69	\$0	0.0000%	\$0	\$0	0.0000%	\$0	\$0	\$0
LAWRENCE, CHAD S 35852 70TH ST BLUE EARTH, MN 56013	14.001.0700	NW1/4 NE1/4 4.0 AC IN	4.00	3.94	\$2,094	0.0863%	\$3,141	\$1,047	0.0830%	\$2,051	\$531	\$2,582
LAWRENCE, STEVEN P TRUST & BERNEDA J LAWRENCE DISC TR 1120 HIGHLAND DRIVE BLUE EARTH, MN 56013	14.001.0701	NW1/4 NW1/4 FRACTION	39.44	36.92	\$57,229	2.3599%	\$88,443	\$31,213	2.4759%	\$56,071	\$15,818	\$71,890
LAWRENCE, STEVEN P TRUST & BERNEDA J LAWRENCE DISC TR 1120 HIGHLAND DRIVE BLUE EARTH, MN 56013	14.001.0701	NE1/4 NW1/4 EX 2.69 AC FRACTION	37.01	36.01	\$44,409	1.8312%	\$66,603	\$22,194	1.7605%	\$43,510	\$11,247	\$54,758
LAWRENCE, STEVEN P TRUST & BERNEDA J LAWRENCE DISC TR 1120 HIGHLAND DRIVE BLUE EARTH, MN 56013	14.001.0701	NW1/4 NE1/4 EX 4.0 AC	36.00	35.04	\$52,077	2.1474%	\$78,688	\$26,611	2.1109%	\$51,023	\$13,486	\$64,509
PILOT GROVE TOWNSHIP SECTION 2 02-101-28												
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	14.002.0700	NW1/4 NE1/4 FRACTION BORDER TILED OUT	39.80	5.60	\$3,307	0.1363%	\$4,959	\$1,652	0.1311%	\$3,240	\$837	\$4,077

FARIBAULT COUNTY CD-52 IMPROVEMENT DECEMBER 17, 2022 (FINAL)

Name And Address Of Owner	Parcel Number	Description	Deeded Acres	Benefited Acres	Amount Benefited Before Improvement	% Of total Benefits Before Improvement (To be used for repair cost)	Amount Benefited After Improvement	Increased Benefits With Improvement	% Of Increased Benefits With Improvement (To be used for Improvement cost)	Estimated Repair Assessment (Using before Improvement % of total benefits)	Estimated Improvement Assessment (Using % of increased benefits from the Improvement)	Estimated Total Assessment (Repair plus Improvement)
LAWRENCE LAND LLC 1120 HIGHLAND DR BLUE EARTH, MN 56013	14.002.0700	NE1/4 NE1/4 EX 5.0 AC FRACTION BORDER SOME TILED OUT	34.79	30.32	\$22,795	0.9400%	\$34,249	\$11,454	0.9086%	\$22,334	\$5,805	\$28,139
LAWRENCE, CHAD S & ANGELA L 35852 70TH ST BLUE EARTH, MN 56013	14.002.0701	NE1/4 NE1/4 5.0 AC IN BORDER	5.00	2.85	\$3,131	0.1291%	\$4,696	\$1,565	0.1242%	\$3,068	\$793	\$3,861
LAND TOTAL				1,834.04	\$2,352,696	97.0139%	\$3,577,142	\$1,224,447	97.1271%	\$2,305,086	\$620,535	\$2,925,620

ROADS

ATTN: MARK DALY 727 EAST 5TH ST PO BOX 325 BLUE EARTH, MN 56013		COUNTY ROAD 9 PAVED		17.20	\$35,656	1.4703%	\$53,492	\$17,836	1.4148%	\$34,934	\$9,039	\$43,973
BLUE EARTH TOWNSHIP CLERK DENISE PFAFFINGER 37133 120TH ST PO BOX 224 BLUE EARTH, MN 56013		80TH ST GRAVEL		4.50	\$6,219	0.2564%	\$9,329	\$3,110	0.2467%	\$6,093	\$1,576	\$7,669
BLUE EARTH TOWNSHIP CLERK DENISE PFAFFINGER 37133 120TH ST PO BOX 224 BLUE EARTH, MN 56013		70TH AVE GRAVEL		5.70	\$7,877	0.3248%	\$11,816	\$3,939	0.3124%	\$7,718	\$1,996	\$9,714
ELMORE TOWNSHIP CLERK DUANE EHRLICH 40566 60TH ST BLUE EARTH, MN 56013		370TH AVE GRAVEL		1.70	\$2,349	0.0969%	\$3,524	\$1,175	0.0932%	\$2,302	\$595	\$2,897
Jo Daviess Township Clerk Brittany Bell 32426 85th St Blue Earth, MN 56013		70TH ST GRAVEL		4.50	\$6,219	0.2564%	\$9,329	\$3,110	0.2467%	\$6,093	\$1,576	\$7,669
Jo Daviess Township Clerk Brittany Bell 32426 85th St Blue Earth, MN 56013		370TH AVE GRAVEL		5.70	\$7,877	0.3248%	\$11,816	\$3,939	0.3124%	\$7,718	\$1,996	\$9,714
PILOT GROVE TOWNSHIP CLERK RONDA DAHL 34033 30TH ST ELMORE, MN 56027		70TH ST GRAVEL		4.50	\$6,219	0.2564%	\$9,329	\$3,110	0.2467%	\$6,093	\$1,576	\$7,669
ROAD TOTAL				43.80	\$72,417	2.9861%	\$108,634	\$36,217	2.8729%	\$70,951	\$18,354	\$89,306

LAND AND ROAD TOTAL

1,877.84 \$2,425,112 100.0000% \$3,685,776 \$1,260,664 100.0000% \$2,376,037 \$638,889 \$3,014,926