

JACOBSON-WESTERGARD & ASSOCIATES, INC.

Consulting Engineers & Land Surveyors

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

COMMISSIONERS' REPORT

WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 89

Main & Lateral 1, 2 & 4 Tile Lateral 8 & 7 Tile Lateral 3 Tile Lateral 5, 5A & 5B Tile Lateral 6 & 6B Tile

TRUSTEES: Winnebago County Boards of Supervisors

Terry Durby Bill Jensvold Susan Smith

Karla Weiss, County Auditor Kris Oswald, Drainage Administrator

Commissioners: Tim Missal

Harlan Nyhus

Collin J. Klingbeil, PE

JW PROJECT E22104

COMMISSIONERS' OATH FOR RECLASSIFICATION OF WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 89

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 89 is located. We are not living within, nor interested in any lands included in said district, nor related to any party whose land is affected thereby.

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

ability.			
Signed	Tim Missal	Signe	d Harlan Nyhus
Date _	2/15/24	Date	2/15/24
	rdance with Section 468.38 of the Code #24741).	e of Iowa, I ar	n a Licensed Civil Engineer in the State of Iowa
assess			x the percentages of benefits and apportion and evement according to law and my best judgment,
okiii ark	a ability.	Signed _	Collin Klingheil, PE
		Date	2/15/24

REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED BY THE

Main Tile & Laterals' 1, 2, 3, 4, 5, 5A, 5B, 6, 6B, 7, & 8 Tile IN
WINNEBAGO COUNTY DRAINAGE DISTRICT NO. 89

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Winnebago County Drainage District No. 89, 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. 89 was established in 1919. A Main Tile and several laterals were constructed as part of the original improvements. We note that the original <u>Laterals 6A and 8 tile</u> have been plugged and abandoned as part of a Natural Resources Conservation Service (NRCS) wetland restoration project and are thus not included in this reclassification.

We also note that <u>Lateral 9 tile</u> is located completely within county road right-of-way (ROW) and according to Iowa Code Winnebago County Secondary Roads is responsible for the cost of repairs, therefore a schedule for Lateral 9 is not necessary.

Finally, we split the original Main Tile into two segments, for better equitability for future repairs and/or improvements. The upper segment was named <u>Lateral 8 tile</u>, not to be confused with the original Lateral 8 tile that has been plugged and abandoned.

The following five (5) schedules were developed for levying the costs of future repairs and improvements:

- 1. Main, Lateral 1, Lateral 2, and Lateral 4 Tile
- 2. Lateral 8 and 7 Tile
- 3. Lateral 3 Tile
- 4. Lateral 5, 5A, and 5B Tile
- 5. Lateral 6 and 6B Tile

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 lowa 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: lowa Code 468.40 requires that for state-owned wetlands the benefits cannot consider any benefit realized if the wetland were drained or converted to another land use. The restored wetland areas on publicly owned ground still benefit from the facilities of DD89. When the water level exceeds the permanent pool elevation water enters the tile system through an intake. Additionally, there are also still areas of public land that have operational tile systems, some of which were installed as part of the wetland restoration projects. However, we acknowledge the benefit is less than it would be for agricultural lands. We therefore have applied an adjustment factor of 0.8 (20% reduction) to these public lands. We have also applied an adjustment factor of 0.7 (30% reduction) to the timberland in the W ½ SW ¼ of Section 22. The land has been forested since at least the 1930's and is extremely unlikely to ever be farmed. It is also not tiled nor ever expected to be tiled.

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. Section Township Range
- 4. Legal description
- 5. Benefited Acres
- 6. 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.
- 7. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
- 8. Percent of Total Benefit

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

Respectfully submitted,

BOARD OF COMMISSIONERS

Tim Missal

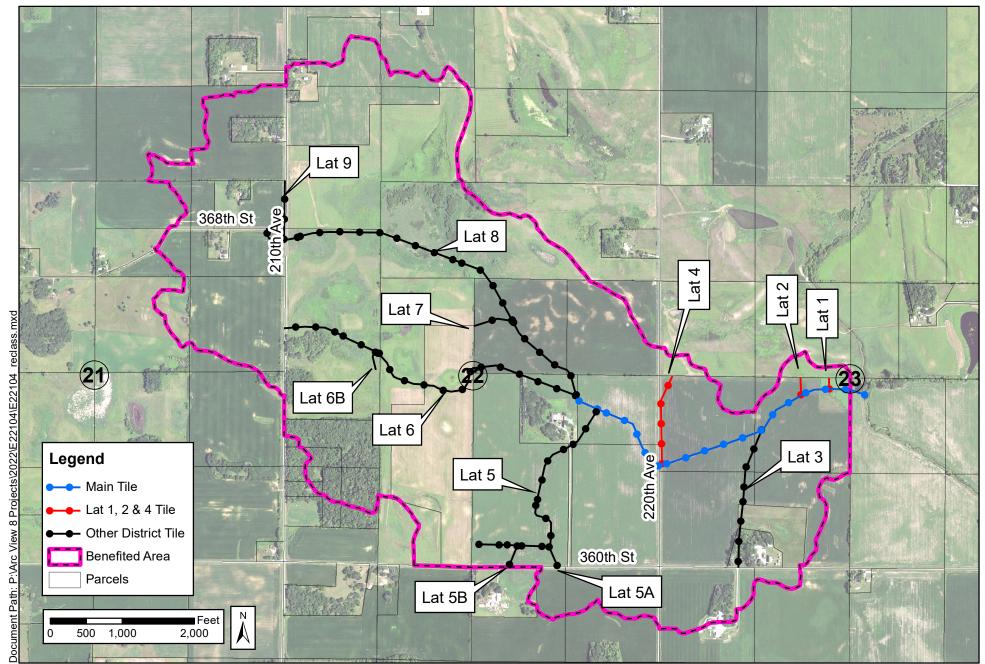
Harlan Nyhus

Collin J. Klingbeil, PE

Date: Feb. 15 , 2024

Drainage District No. 89 Main, Lat 1, Lat 2, and Lat 4 Tile Benefited Lands Map





				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1221200008	BENSON AARON P	21-98-23	SW NE	6.60	231.74	1.58%	0.23%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	824.97	5.63%	0.82%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.80	151.60	1.03%	0.15%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	76.26	0.52%	0.08%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.90	182.58	1.25%	0.18%
1215300014	BROWER ANDREW	15-98-23	PARCEL "C" BEING A PART OF SW1/4 DESC BY PLAT DOC 2021- 1682	3.80	256.87	1.75%	0.26%
1223100003	BUFFINGTON BRUCE L ETAL	23-98-23	SW NW	3.40	345.71	2.36%	0.35%
1223100004	BUFFINGTON BRUCE L ETAL	23-98-23	SE NW	4.50	165.60	1.13%	0.17%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	40.00	4,107.27	28.01%	4.11%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	29.40	3,106.16	21.18%	3.11%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.10	78.84	0.54%	0.08%
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH S 4*25' W 422' TH N	2.61	163.04	1.11%	0.16%
1215300008	HOLTAN VALERE ETAL	15-98-23	NE SW EX TR 470 X 470 DESC BY PLAT DOC # 001077 ACCESS EASEMENT DEED DOC # 2016- 1925	5.00	250.10	1.71%	0.25%
1215300011	HOLTAN VALERE ETAL	15-98-23	SE SW EX PLAT DOC 2017-1722 CONT 34.58 ACRES ACCESS EASEMENT DEED DOC # 2016- 1925	5.42	302.06	2.06%	0.30%
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	NW SW EX TR IN NW COR ACCESS EASEMENT DEED DOC # 2016-1925	10.60	659.10	4.49%	0.66%

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.

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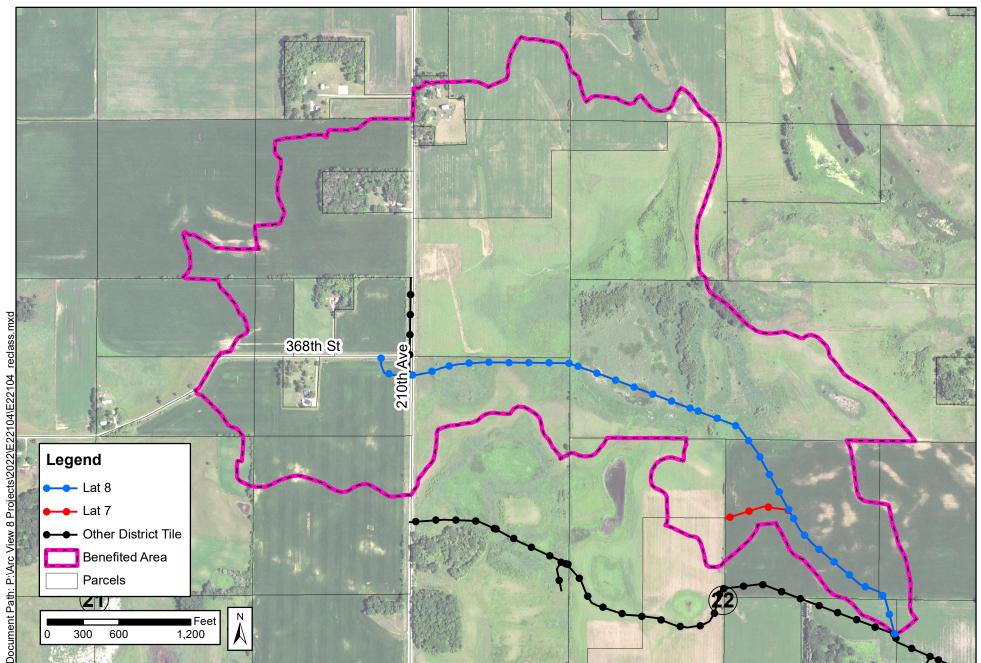
				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	SW SW EX A TR 443.2' E & W BY 387.3' N & S IN NW COR SW SW EX A TRACT DESC IN DOC 2017-1722 CONT 35.05 ACRES ACCESS EASEMENT DEED DOC # 2016-1925	18.26	1,387.40	9.46%	1.39%
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PART OF THE SW SW SECTION 15 & PART OF NW NW DESC BY	36.05	4,672.40	31.86%	4.67%
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017- 1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016- 1925	34.58	3,859.04	26.32%	3.86%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018- 1172	61.90	5,127.61	34.97%	5.13%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	46.70	5,435.96	37.07%	5.44%
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	33.60	4,635.30	31.61%	4.64%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	38.40	2,098.23	14.31%	2.10%

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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
			SW SW EX PART OF PARCEL "C"				
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	& "D" DESC BY PLAT DOC # 2021-	32.80	4,302.33	29.34%	4.30%
			1397				
			SE SW EX PART OF PARCEL "C" &				
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	"D" DESC BY PLAT DOC # 2021-	14.20	643.17	4.39%	0.64%
			1397				
	JOHNSON IVAN L REVOC TRUST & PHYLLIS M		SE1/4 OF EX A TR CONT 44.37 A				
1222400006	REVOC TRUST	22-98-23	DESC IN BK 268 PG 33	111.63	14,663.96	100.00%	14.66%
100010000			E 24.26 A OF NE SE DESC IN BK	0.1.05		20.222/	4.40/
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	303 PG 420	24.26	4,139.38	28.23%	4.14%
			COM SE COR SE SE TH N 540'				
1216400005	KEHM JOHN	16-98-23	ALONG E LINE TO BEG TH 760' E	5.70	301.67	2.06%	0.30%
			& W BY				
1227200007	VINCLAND IOUN 9 MICHELLE	27.00.22	TR IN NW NE DESC IN BK 268 PG	0.50	40.27	0.220/	0.050/
122/20000/	KINGLAND JOHN & MICHELLE	27-98-23	55 PLAT IN BK 5 PG 55	0.50	48.37	0.33%	0.05%
			PARCEL "C" IN S1/2 SW1/4 DESC				
1223300006	KNUDTSON JOSEPH R & BRIANA C	23-98-23	BY PLAT DOC # 2021-1397	6.92	506.03	3.45%	0.51%
			B1 FLA1 DOC # 2021-1397				
			PARCEL "D" IN S1/2 SW1/4 DESC				
1223300007	KNUDTSON JOSEPH R & BRIANA C	23-98-23	BY PLAT DOC # 2021-1397	11.53	845.68	5.77%	0.85%
			BT FEAT DOC # 2021-1397				
1227200004	MILLER DIANE	27-98-23	NE NE	17.80	2,067.92	14.10%	2.07%
1227200008	MILLER DIANE	27-98-23	NW NE EX A TR CONT 14.25 A	5.80	599.51	4.09%	0.60%
1227200008	WILLER DIANE	27-36-23	DESC IN PLAT BK 5 PG 40	5.80	399.31	4.03%	0.0076
			N1/2 NE NE COM 498' W OF NE				
1221200002	MILLER JOSH	21-98-23	COR TH S 266' TH W 156' TH S	5.93	513.31	3.50%	0.51%
			397.65' TH W 343' TH				
1226100001	NELSON DAVID J	26-98-23	NW NW	21.70	1,090.37	7.44%	1.09%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.80	151.21	1.03%	0.15%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.60	215.86	1.47%	0.22%

				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.90	1,827.99	12.47%	1.83%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.50	129.31	0.88%	0.13%
1221200003	RILEY DIANNE A & FRANK W	21-98-23	N1/2 NE NE EX COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH	12.27	989.92	6.75%	0.99%
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.60	416.26	2.84%	0.42%
1221200007	RILEY DIANNE A & FRANK W	21-98-23	S1/2 NE NE EX A TR IN S1/2 NE NE BEG 661' S & 776.7' W OF NE COR TH	15.67	1,614.46	11.01%	1.61%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	34.40	2,417.02	16.48%	2.42%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.20	87.21	0.59%	0.09%
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	20.11	3,259.51	22.23%	3.26%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.50	15.01	0.10%	0.02%
1215300003	VANHOOSER SALLY A	15-98-23	A TR OF LAND DESC AS COM AT NW COR OF SW TH S ALONG SEC LINE 1386.6' TO	0.65	32.01	0.22%	0.03%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW SUBJECT TO WRP EASMENT PLAT #2010-	76.97	8,380.71	57.15%	8.38%
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.50	9,130.84	62.27%	9.13%
000000003	WINNEBAGO COUNTY SECONDARY ROADS			25.89	3,493.14		3.49%
			TOTAL	958.25	100,000.00		100.00%

Drainage District No. 89 Lateral 8 and 7 Tile Benefited Lands Map





				AREA			PERCENT
			LOCATION	BENEFITED			OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1221200008	BENSON AARON P	21-98-23	SW NE	1.00	124.24	0.59%	0.12%
			PARCEL "C" BEING A PART OF				
1215300014	BROWER ANDREW	15-98-23	SW1/4 DESC BY PLAT DOC 2021-	3.80	446.51	2.11%	0.45%
			1682			0.59%	
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	28.50	3,736.48	17.64%	3.74%
1222200004	FC SEVERSON FARMS LLC	22-98-23	SE NE	3.50	180.27	0.85%	0.18%
			A TR IN S1/2 NE NE BEG 661' S &				
1221200006	HAUGE TERRY A & VIRGINIA	21-98-23	776.7' W OF NE COR TH S 4*25'	2.61	849.35	4.01%	0.85%
			W 422' TH N			(% OF MAX) 0.59% 2.11% 17.64% 0.85% 4.01% 2.41% 2.96% 5.84%	
			NE SW EX TR 470 X 470 DESC BY			2.11% 17.64% 0.85% 4.01% 2.41% 2.96% 5.84%	
42452222	LIOLTANI VALEDE ETAL	15-98-23	PLAT DOC # 001077 ACCESS	5.00	500 70	2.440/	0.540/
1215300008	HOLTAN VALERE ETAL		EASEMENT DEED DOC # 2016-	5.00	509.70	2.41%	0.51%
			1925			(% OF MAX) 0.59% 2.11% 17.64% 0.85% 4.01% 2.41% 5.84%	
			SE SW EX PLAT DOC 2017-1722				
	HOLTAN VALERE ETAL		CONT 34.58 ACRES ACCESS	5.42	626.57	(% OF MAX) 0.59% 2.11% 17.64% 0.85% 4.01% 2.41% 2.96% 5.84%	/
1215300011		15-98-23	EASEMENT DEED DOC # 2016-				0.63%
			1925				
			NW SW EX TR IN NW COR				
1215300002	HOLTAN VALERE G & SANDY L	15-98-23	ACCESS EASEMENT DEED DOC#	10.60	1,236.61	(% OF MAX) 0.59% 2.11% 17.64% 0.85% 4.01% 2.41% 5.84% 13.10%	1.24%
			2016-1925				
			SW SW EX A TR 443.2' E & W BY				
			387.3' N & S IN NW COR SW SW				
			EX A TRACT DESC IN DOC 2017-				
1215300009	HOLTAN VALERE G & SANDY L	15-98-23	1722 CONT 35.05 ACRES ACCESS	18.26	2,774.30	13.10%	2.77%
			EASEMENT DEED DOC # 2016-				
			1925				
			PART OF THE SW SW SECTION				
			15 & PART OF NW NW DESC BY				
1215300010	IOWA DEPT OF NATURAL RESOURCES	22-98-23	PLAT DOC 2017-1722 ACCESS	36.05	10,808.70	51.03%	10.81%
			EASEMENT DEED DOC # 2016-		10,000.70	31.03/0	10.01/0
			1925				

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.

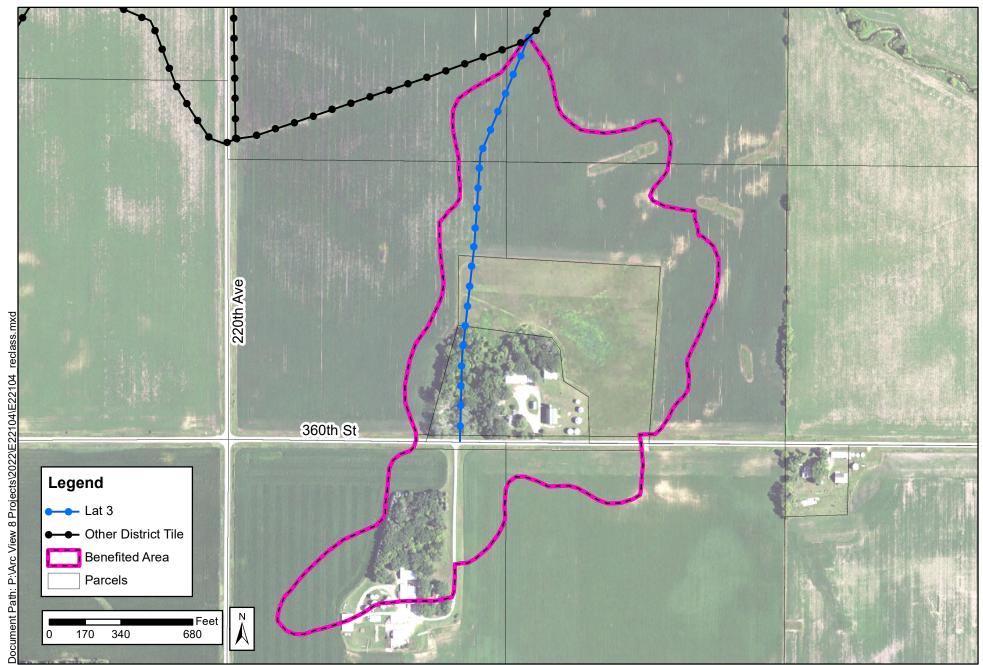
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				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
1215300012	IOWA DEPT OF NATURAL RESOURCES	15-98-23	A PART OF THE SE1/4 OF THE SW1/4 AND A PART OF THE SW SE DESC BY PLAT IN DOC # 2017- 1722 EX THAT PART IN THE SW OF THE SE & N1/2 SW SE ACCESS EASEMENT DEED DOC # 2016- 1925	30.30	7,786.10	36.76%	7.79%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017-1198 AND EX ROW DESC IN DOC 2018- 1172	2.60	271.17	1.28%	0.27%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	8.40	1,476.37	6.97%	1.48%
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	E 24.26 A OF NE SE DESC IN BK 303 PG 420	0.70	38.70	0.18%	0.04%
1216400005	KEHM JOHN	16-98-23	COM SE COR SE SE TH N 540' ALONG E LINE TO BEG TH 760' E & W BY	5.70	1,431.08	6.76%	1.43%
1221200002	MILLER JOSH	21-98-23	N1/2 NE NE COM 498' W OF NE COR TH S 266' TH W 156' TH S 397.65' TH W 343' TH	5.93	2,481.91	11.72%	2.48%
1216400003	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SW SE	3.60	1,001.17	4.73%	1.00%
1216400004	QUAD H FARMS LLC & HOLLAND SHARON K	16-98-23	SE SE EX TR COM SE COR CONT 6.11 A MORE OR LESS	26.90	8,737.80	41.25%	8.74%
1221200001	RILEY DIANNE A & FRANK W	21-98-23	N 1/2 NW NE	2.50	618.73	2.92%	0.62%

			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		
TARCEL NO.	TVAIVLE OF OWNER	JECTION	N1/2 NE NE EX COM 498' W OF	(ACILS)	DEINEITT ONTS	(70 01 101747)	(70)
1221200003	RILEY DIANNE A & FRANK W	21-98-23	NE COR TH S 266' TH W 156' TH	12.27	4,999.28	23 60%	5.00%
1111111111111111		21 30 23	S 397.65' TH	12.27	1,333.20	23.0070	3.0070
1221200005	RILEY DIANNE A & FRANK W	21-98-23	10.5 A S OF RD S 1/2 NW NE	4.60	2,109.25	9.96%	2.11%
			S1/2 NE NE EX A TR IN S1/2 NE				
1221200007	RILEY DIANNE A & FRANK W	21-98-23	NE BEG 661' S & 776.7' W OF NE	15.67	8,569.72	40.46%	8.57%
			COR TH				
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	12.20	2,867.34	13.54%	2.87%
			A TR IN SE1/4 DESC BY METES &				
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	BDS IN BK 268 PG 33 EX TR DESC	1.60	183.40	0.87%	0.18%
			IN BK 303 PG 420			23.60% 9.96% 40.46% 13.54%	
			A TR OF LAND DESC AS COM AT				
1215300003	VANHOOSER SALLY A	15-98-23	NW COR OF SW TH S ALONG SEC	0.65	55.87	0.26%	0.06%
			LINE 1386.6' TO			23.60% 9.96% 40.46% 13.54% 0.87% 0.26%	
			SW NW & S 1/2 NW NW & N 1/2				
1222100003	WINNEBAGO COUNTY	22-98-23	NW SW SUBJECT TO WRP	17.50	9,438.87	44.56%	9.44%
			EASMENT PLAT #2010-				
1222200002	WINNEBAGO COUNTY	22-98-23	N 1/2 NE & NE NW	63.50	21,180.58	100.00%	21.18%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			9.99	5,459.93		5.46%
			TOTAL	339.35	100,000.00		100.00%

Drainage District No. 89 Lateral 3 Tile Benefited Lands Map

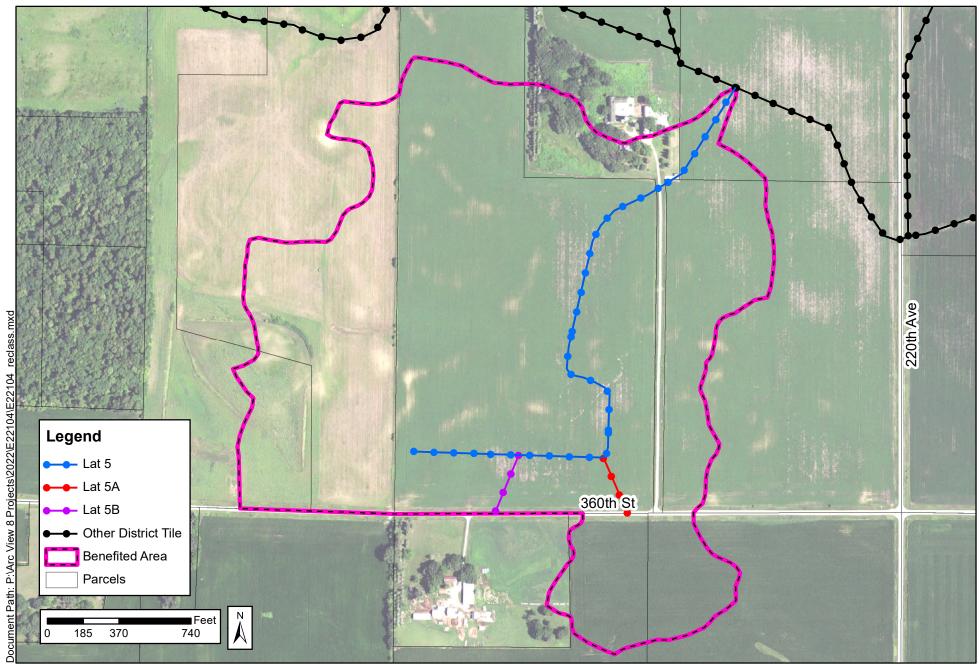




			LOCATION	AREA BENEFITED		CLASS	PERCENT OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	
1223300001	JOHNSON ALAN T & LINDA A	23-98-23	NW SW	2.00	350.46	14.76%	3.50%
1223300002	JOHNSON ALAN T & LINDA A	23-98-23	NE SW	4.80	522.26	21.99%	5.22%
1223300005	JOHNSON ALAN T & LINDA A	23-98-23	SW SW EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021- 1397	5.20	1,128.16	47.50%	11.28%
1223300008	JOHNSON ALAN T & LINDA A	23-98-23	SE SW EX PART OF PARCEL "C" & "D" DESC BY PLAT DOC # 2021-1397	12.70	1,460.88	61.51%	14.61%
1223300006	KNUDTSON JOSEPH R & BRIANA C	23-98-23	PARCEL "C" IN S1/2 SW1/4 DESC BY PLAT DOC # 2021-1397	6.92	1,704.80	71.78%	17.05%
1223300007	KNUDTSON JOSEPH R & BRIANA C	23-98-23	PARCEL "D" IN S1/2 SW1/4 DESC BY PLAT DOC # 2021-1397	11.53	2,374.97	100.00%	23.75%
1226100001	NELSON DAVID J	26-98-23	NW NW	11.70	1,780.97	74.99%	17.81%
1226100005	NELSON DAVID J	26-98-23	NE NW	2.80	306.97	12.93%	3.07%
000000003	WINNEBAGO COUNTY SECONDARY ROADS			1.62	370.53		3.71%
			TOTAL	59.27	10,000.00		100.00%

Drainage District No. 89 Lateral 5, 5A, and 5B Tile Benefited Lands Map

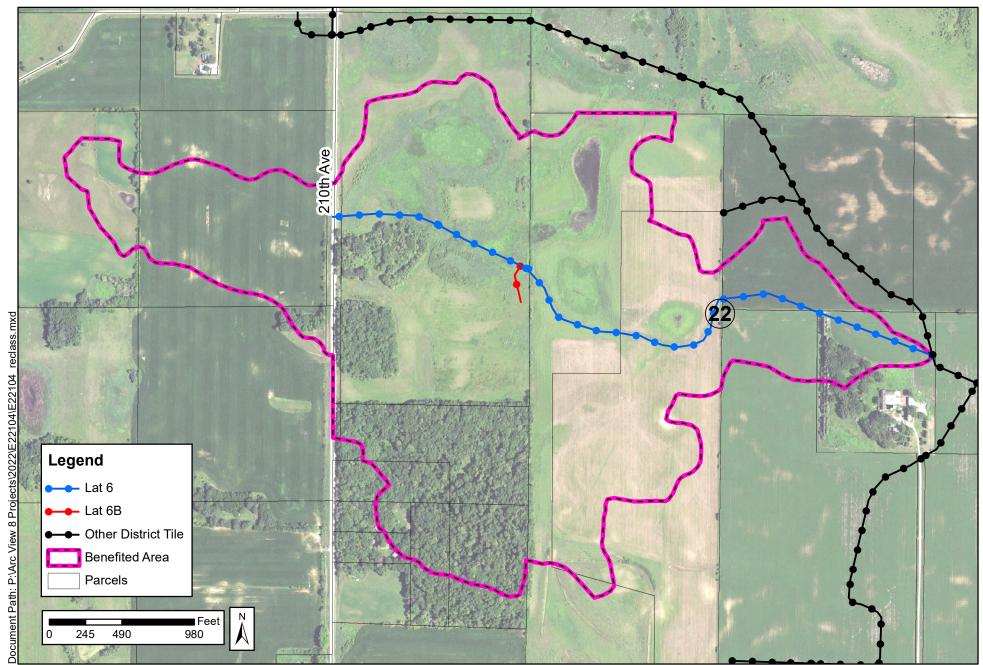




			LOCATION	AREA		CLASS	PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS	(% OF MAX)	(%)
			E 1/2 SW 1/4 AND SE 1/4 NW				
			1/4 EX FOR WRP EASEMENT				
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	RECORDED IN DOC 2017-1198	21.90	1,179.77	18.91%	11.80%
			AND EX ROW DESC IN DOC 2018-				
			1172				
			E 1/2 SW 1/4 AND SE 1/4 NW				
			1/4 WRP EASEMENT RECORDED				
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	IN DOC 2017-1198 AND ROW	6.10	375.33	6.02%	3.75%
			DESC IN DOC 2018-1172				
1222400000	JOHNSON IVAN L REVOC TRUST & PHYLLIS M	22.00.22	SE1/4 OF EX A TR CONT 44.37 A	72.60	6 227 06	100.000/	62.200/
1222400006	REVOC TRUST	22-98-23	DESC IN BK 268 PG 33	73.60	6,237.96	100.00%	62.38%
1222400000	LOUINGON IVAN LETRUCT & DUVILLE NA TRUCT	22.00.22	E 24.26 A OF NE SE DESC IN BK	2.50	150.50	2.50%	1 (00/
1222400008	JOHNSON IVAN L TRUST & PHYLLIS M TRUST	22-98-23	303 PG 420	2.50	159.58	2.56%	1.60%
4227200007	WINCH AND TOTAL OF MICHELLE	27-98-23	TR IN NW NE DESC IN BK 268 PG	0.50	42.42	0.60%	0.420/
122/20000/	KINGLAND JOHN & MICHELLE	27-98-23	55 PLAT IN BK 5 PG 55	0.50	43.12	0.69%	0.43%
1227200004	MILLER DIANE	27-98-23	NE NE	5.10	525.29	8.42%	5.25%
4227200000	A AULI ED DIANE	27.00.22	NW NE EX A TR CONT 14.25 A	F 00	F74 F0	0.240/	F 7F0/
1227200008	MILLER DIANE	27-98-23	DESC IN PLAT BK 5 PG 40	5.80	574.59	9.21%	5.75%
			A TR IN SE1/4 DESC BY METES &				
1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	BDS IN BK 268 PG 33 EX TR DESC	7.70	517.28	8.29%	5.17%
			IN BK 303 PG 420				
000000003	WINNEBAGO COUNTY SECONDARY ROADS			2.21	387.08		3.87%
			TOTAL	125.41	10,000.00		100.00%

Drainage District No. 89 Lateral 6 and 6B Tile Benefited Lands Map





				AREA			PERCENT
			LOCATION	BENEFITED		CLASS	OF TOTAL
PARCEL NO.	NAME OF OWNER	SECTION	LEGAL DESC.	(ACRES)	BENEFIT UNITS		(%)
	BENSON AARON P	21-98-23	SW NE	5.60	698.83	3.51%	1.40%
1222300601	BENSON JANE E	22-98-23	S 1/2 NW SW	13.60	1,542.19	7.75%	3.08%
1222300602	BENSON JANE E	22-98-23	E 10 A OF N 25 A SW SW	6.80	239.69	1.20%	0.48%
1222300603	BENSON JANE E	22-98-23	E 5 A OF W 15 A OF N 25 A SW SW	2.70	106.75	0.54%	0.21%
1222300604	BENSON JANE E	22-98-23	COM AT SW COR NW SW TH E 48 RDS TH N 16.5 RDS TH W 48 RDS TH S 16.5 RDS	2.90	283.21	1.42%	0.57%
1222200003	FC SEVERSON FARMS LLC	22-98-23	SW NE	8.10	1,299.52	6.53%	2.60%
1222300003	GANNON LINDA L	22-98-23	N 1/2 OF W 32 RDS OF 25 RDS SW SW	1.10	115.20	0.58%	0.23%
1222300011	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 EX FOR WRP EASEMENT RECORDED IN DOC 2017- 1198 AND EX ROW DESC IN DOC 2018-1172	37.40	6,096.08	30.64%	12.19%
1222300012	IOWA DEPT OF NATURAL RESOURCES	22-98-23	E 1/2 SW 1/4 AND SE 1/4 NW 1/4 WRP EASEMENT RECORDED IN DOC 2017-1198 AND ROW DESC IN DOC 2018-1172	32.20	9,536.28	47.93%	19.07%
1 1222400006	JOHNSON IVAN L REVOC TRUST & PHYLLIS M REVOC TRUST	22-98-23	SE1/4 OF EX A TR CONT 44.37 A DESC IN BK 268 PG 33	6.10	864.36	4.34%	1.73%
1221200009	RILEY DIANNE A & FRANK W	21-98-23	SE NE	22.20	7,212.67	36.25%	14.43%
1221400002	RILEY DIANNE A & FRANK W	21-98-23	E 41.25A N 1/2 SE	1.20	336.80	1.69%	0.67%
1 1222400007	SEGERSTROM DEREK SCOTT & REBECCA LEE	22-98-23	A TR IN SE1/4 DESC BY METES & BDS IN BK 268 PG 33 EX TR DESC IN BK 303 PG 420	6.00	591.28	2.97%	1.18%
1222300004	THOMPSON DAVID O & ROSEMARY E	22-98-23	S 1/2 OF W 32 RDS OF N 25 RDS SW SW	0.50	21.02	0.11%	0.04%
1222100003	WINNEBAGO COUNTY	22-98-23	SW NW & S 1/2 NW NW & N 1/2 NW SW SUBJECT TO WRP EASMENT PLAT #2010-	59.80	19,895.79	100.00%	39.79%
0000000000	WINNEBAGO COUNTY SECONDARY ROADS			3.35	1,160.33		2.32%
			TOTAL	209.55	50,000.00		100.00%