



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

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COMMISSIONERS' REPORT

DRAINAGE DISTRICT NO. 65

WINNEBAGO COUNTY, IOWA

TRUSTEES: Winnebago County Board of Supervisors

Terry Durby
Bill Jensvold
Susan Smith

Karla Weiss, Auditor
Kris Oswald, Drainage Administrator

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

JW PROJECT E26072

**COMMISSIONERS' OATH
FOR CLASSIFICATION OF
WINNEBAGO COUNTY
DRAINAGE DISTRICT NO. 65**

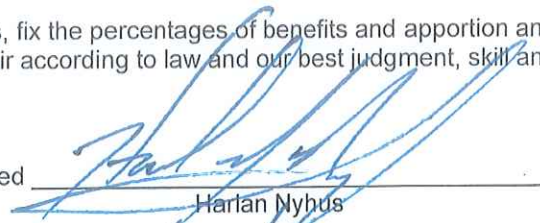
In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago County in which Drainage District No. 65 is located. We are not living within, nor interested in any lands included in said district, nor related to any party whose land is affected thereby.

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

Signed 

Tim Missal

Date 8/25/26

Signed 

Harlan Nyhus

Date 8/25/26

In accordance with Section 468.38 of the Code of Iowa, I am a Licensed Civil Engineer in the State of Iowa (License #24741).

I agree to perform the duties of classification of said lands, fix the percentages of benefits and apportion and assess the costs and expenses of constructing the said improvement according to law and my best judgment, skill and ability.

Signed 

Collin J. Klingbeil, PE

Date 8/25/26

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
DRAINAGE DISTRICT NO. 65
WINNEBAGO COUNTY, IOWA**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the open ditch and tile systems of Winnebago County Drainage District No. 65, we, as commissioners, subscribed to oath to perform said duty and proceeded to examine the drainage system and the lands the system was designed to serve.

History. Drainage District No. 65 was established in 1916 and is located in Logan Township (T-100-N, R-24-W) in Winnebago County, Iowa. Drainage facilities constructed include an open ditch, a Main Tile, Lateral 1 Tile, and several additional tile laterals. The tile range in diameter from 24" to 6".

We note that the original proposal and what was put out for bid did not include a Lateral 1B1; however, a February 1919 pay claim showed 600 feet of 8" was paid for. We were not able to locate any map showing the location of this tile, but based on best professional judgement we believe Lateral 1B was extended from the north right-of-way line of 490th St (A16) northwest to the west line of the SE SE ¼ of Section 16 of Logan Township. For the purposes of this reclassification we will include this tile as part of Lateral 1B.

We also note that the uppermost extent of the Lateral 1 tile, north of 490th St (A16), was replaced/rerouted in 2006 by Helgeson Drainage, Inc. Approximately 1,040 ft of 10" diameter non-perforated plastic tile was installed in the north road ditch. The maps for this reclassification show the tile installed in 2006.

Lastly, we note that Lateral 5 is located completely within Winnebago County Secondary Road Right-of-Way. According to Iowa Code Winnebago County Secondary Roads is responsible for the costs of repairs to this lateral, therefore an assessment schedule for this lateral is not necessary and was not developed.

Schedules. The following eight (8) schedules were developed for levying the costs of future repairs and improvements:

1. Main Open Ditch
2. Main, Lateral 2, and Lateral 4 Tile
3. Lateral 1 Tile
4. Lateral 1A Tile
5. Lateral 1B Tile
6. Lateral 1C Tile
7. Laterals 1D, 1DA, and 1DB Tile
8. Laterals 3, 3A, and 3AA Tile

Classification. Classification is required to be equitably based on benefit received from the district facility. As such, each tract of land has been inspected and classified on a graduated scale of one hundred (100) as per Iowa Code Section 468.39, where the parcel with highest benefit is marked 100 and the remaining parcels are marked as a percentage in proportion to the highest benefiting parcel.

Benefits of a drainage district facility may include, but are not limited to, providing an outlet for the drainage of said lands, bringing an outlet closer, relieving the lands from overflow, and protecting and relieving the lands from damage by erosion.

In order to quantify benefits we considered several factors. The combination of all the benefit factors for a particular tract determines its overall benefit. A general description of the factors considered is included below.

- **Land Area:** the more land area in a particular tract that utilizes a district facility, the more benefit the tract receives from said facility.
- **Soil Type:** looks at the need for drainage based on the soil type of the land and its corresponding characteristics in relation to drainage. The soils that would benefit the most from drainage in an agricultural setting are generally those that are frequently flooded/ponded, are poorly drained, and would be prime farmland if drained. Conversely, soils that are naturally well drained have less of a need for supplemental drainage and thus have a lower benefit from a drainage district facility.
- **Distance from the Facility:** looks at how far the parcel is away from the district facility. The distance is determined based on topography and how water would flow, not as a straight line distance. Lands closest to the district facility have the advantage of ease of access, whereas lands further from the facility must utilize a much more substantial system (private or district) to utilize the facility.
- **Use of the Facility:** looks at how much of a district facility is used in draining the land. In other words, for a district tile/ditch one (1) mile in length, lands whose water flows through the entire length of tile/ditch should pay more than lands near the downstream end of the tile whose water only flows through a fraction of the length of the system.
- **Generation of Runoff:** looks at how much surface runoff is generated on the land from a rainstorm. The more runoff generated, the higher the benefit. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.

We hereby submit our report, in tabulated form setting forth:

1. Parcel Number
2. The names of the owners as shown by the transfer books of the auditor's office
3. Legal description including Section – Township – Range
4. Benefited Acres
5. Benefit Units, calculated benefit units based on our classification. Can be considered a conceptual assessment dollar amount assuming the sum of all assessments in the schedule is equal to the levy. The proportionality will not change with any amount levied against the assessment schedule.
6. The classification of benefits derived relative to a 100% benefit assigned to the tract having the greatest benefit
7. Percent of Total Benefit

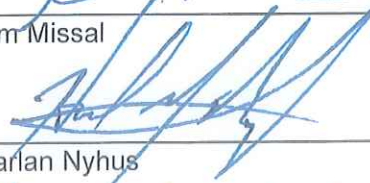
It is the recommendation of the commissioners that this report be adopted.

Respectfully submitted,

BOARD OF COMMISSIONERS



Tim Missal



Harlan Nyhus

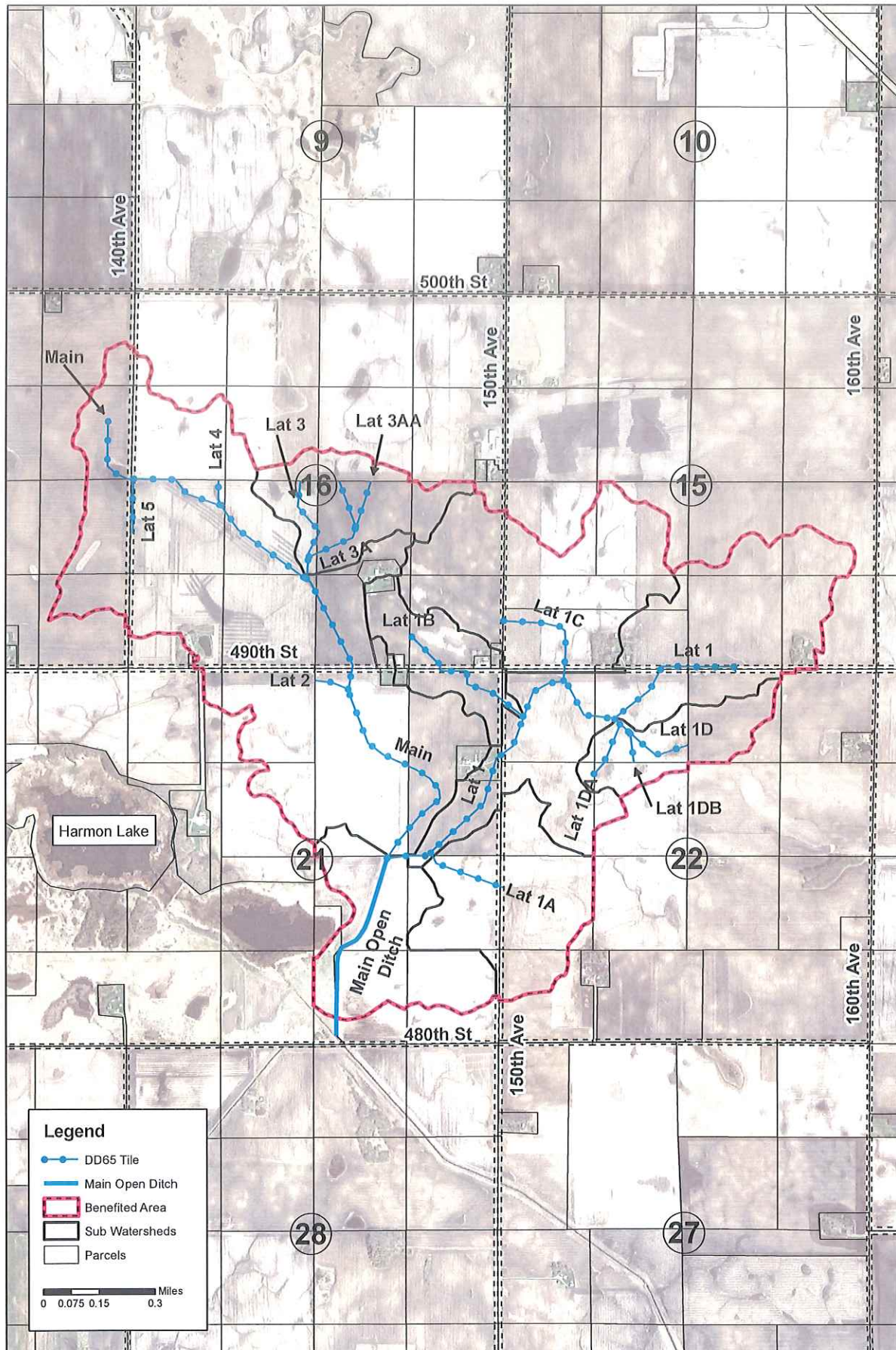


Collin J. Klingbeil, PE

Date: Aug. 25, 2026

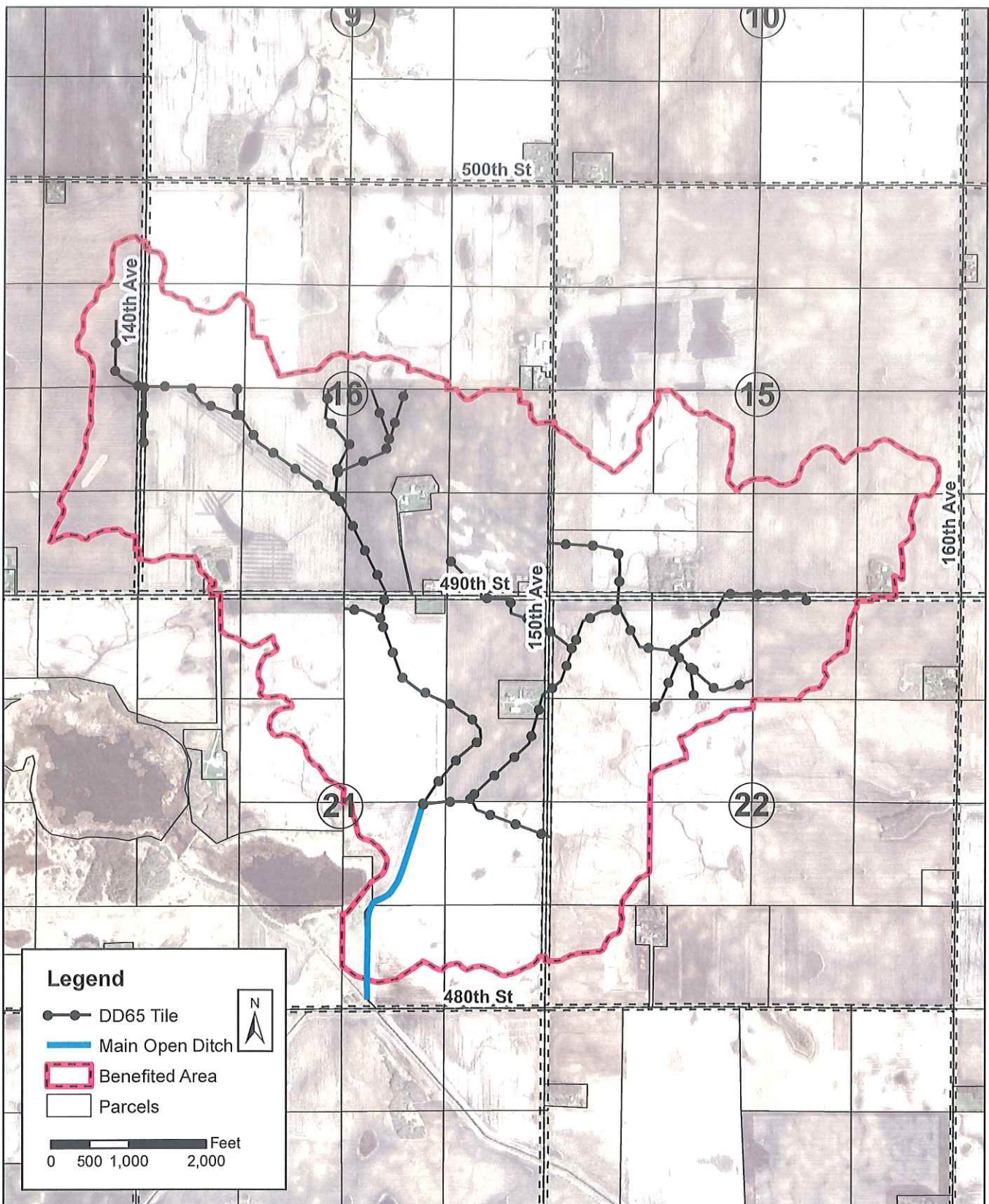
Drainage District No. 65 Plat Map

Winnebago County, Iowa



Drainage District No. 65
Main Open Ditch
Benefited Lands Map
Winnebago County, Iowa

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MAIN OPEN DITCH

DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321400004	ALBERTSON JOEL L TRUST & TANDA G TRUST	21-100-24	SW SE EX OPEN DITCH 2.02 A EX 9.70 A STATE CONS	18.90	125.49	11.87%	1.25%
0321400005	ALBERTSON JOEL L TRUST & TANDA G TRUST	21-100-24	SE SE	23.30	161.12	15.24%	1.61%
0321200007	BENES LADIMIR F & MEGAN K	21-100-24	PARCEL "C" IN THE E1/2 NE1/4 DESC BY PLAT OF SURVEY DOC #2022-1729	6.59	63.63	6.02%	0.64%
0321200002	BETHAL E L CONG	21-100-24	A PAR OF LAND DESC AS COMM AT A PT 82 RDS W OF NE COR OF SEC 21 100 24 RUNNING TH	2.01	19.53	1.85%	0.20%
0316400003	BETHEL LUTHERAN CHURCH	16-100-24	STARTING AT A PT 1016.5' AND 50' N OF TH S1/4 COR SEC 16 100 24 THN 150'	0.83	6.89	0.65%	0.07%
0322300008	BREKKEN LARRY	22-100-24	PART OF S 1/2 S 1/2 22 100 24 DESC DOC # 000318 PLAT DOC# 990645	12.10	101.91	9.64%	1.02%
0316300001	DIVAN ALAN L & PAMELA D TRUST	16-100-24	NW SW	38.48	279.51	26.43%	2.80%
0316300002	DIVAN ALAN L & PAMELA D TRUST	16-100-24	SW SW EX TR	29.70	145.43	13.75%	1.45%
0316300004	DIVAN ALAN L & PAMELA D TRUST	16-100-24	NE SW	40.00	338.88	32.04%	3.39%
0316300005	DIVAN ALAN L & PAMELA D TRUST	16-100-24	SE SW	38.48	399.94	37.82%	4.00%
0315300006	ENGEBRETSON RYAN & STEPHANIE	15-100-24	S 1/2 SW DESC AS PARCEL "A" & "B" DESC BY PLAT 2022-0761	47.51	458.68	43.37%	4.59%
0316400010	HUGHES SETH J & MARGARET R	16-100-24	A 5.64 A TR IN SE1/4 DESC IN DOC #031882	5.62	31.93	3.02%	0.32%
0315400002	HYLLAND PAUL	15-100-24	NE SE	13.10	42.99	4.07%	0.43%
0315400004	HYLLAND PAUL	15-100-24	SE SE	18.30	58.40	5.52%	0.58%

DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321200006	JOHNSON DANNY L	21-100-24	PARCEL 'B' IN THE E1/2 NE 1/4 DESC BY PLAT DOC 2013-0431 EX PARCEL "C" DESC BY PLAT OF SURVEY DOC # 2022-1729	69.04	775.97	73.38%	7.76%
0317200004	KOETKE GAYLE K TRUST & JUDITH K TRUST	17-100-24	SE NE	19.60	102.98	9.74%	1.03%
0317400002	KOETKE GAYLE K TRUST & JUDITH K TRUST	17-100-24	NE SE	20.70	97.54	9.22%	0.98%
0317400004	KOETKE GAYLE K TRUST & JUDITH K TRUST	17-100-24	SE SE	12.40	35.86	3.39%	0.36%
0322200001	LOGAN 22-100N LLC	22-100-24	NW NE	31.10	202.96	19.19%	2.03%
0321200001	MAILANDER LIVING TRUST	21-100-24	PARCEL "A" W 1/12 NE 1/4 DESC BY PLAT DOC 2013-0431	77.00	1,057.53	100.00%	10.58%
0322100002	MAILANDER LIVING TRUST	22-100-24	NW NW	37.00	371.14	35.09%	3.71%
0322100003	MAILANDER LIVING TRUST	22-100-24	SW NW	38.64	420.43	39.76%	4.20%
0322100004	MAILANDER LIVING TRUST	22-100-24	NE NW	38.48	356.37	33.70%	3.56%
0322100005	MAILANDER LIVING TRUST	22-100-24	SE NW	13.30	87.24	8.25%	0.87%
0322300001	MAILANDER LIVING TRUST	22-100-24	NW SW	36.10	342.02	32.34%	3.42%
0315300001	NAGLE ANN & BRENDAN	15-100-24	NW SW	16.80	120.02	11.35%	1.20%
0315300002	NAGLE ANN & BRENDAN	15-100-24	NE SW	26.10	178.87	16.91%	1.79%
0315300005	NAGLE ANN & BRENDAN	15-100-24	S 1/2 SW EX S 849' KNOWN AS PARCEL "A" & "B" DESC BY PLAT 2022-0761	26.95	205.48	19.43%	2.05%
0317200006	OLSON ALLAN C & CHARISSA K	17-100-24	NE NE EX A TR 240' X 300'	4.70	14.90	1.41%	0.15%
0316400001	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NW SE EX A 2.62 A TR DESC BY PLAT DOC #031852	37.38	274.60	25.97%	2.75%
0316400004	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NE SE	35.50	169.59	16.04%	1.70%
0316400005	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SE SE EX TR IN SE COR CONT 2.37 A	36.54	220.71	20.87%	2.21%
0316400009	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SW SE EX A TR 240' X 150' 0.83 A & EX A TR 3.02 A DESC #031852	34.65	324.89	30.72%	3.25%

MAIN OPEN DITCH

DRAINAGE DISTRICT NO. 65

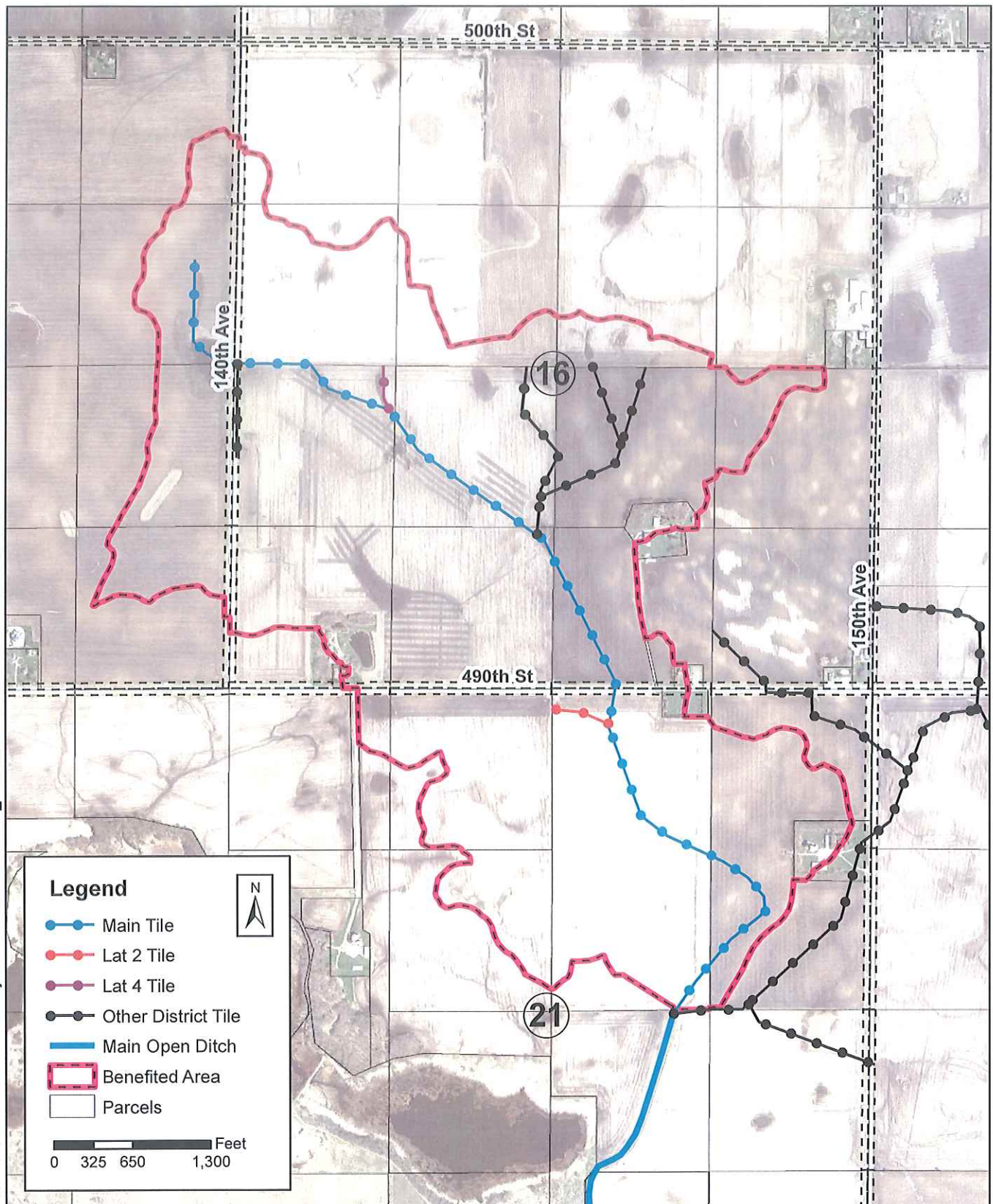
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321100001	SAHR ELLENDER P & MARY LYLAH	21-100-24	NW NW EX ACCESS ROAD TO LAKE	2.80	27.42	2.59%	0.27%
0321100006	SAHR ELLENDER P & MARY LYLAH	21-100-24	NE NW	33.70	337.98	31.96%	3.38%
0321100007	SAHR ELLENDER P & MARY LYLAH	21-100-24	SE NW	14.80	142.06	13.43%	1.42%
0321400001	SAHR ELLENDER P & MARY LYLAH	21-100-24	NW SE EX OPEN DITCH 3.49 A 5 A TO STATE CONSER	27.30	284.77	26.93%	2.85%
0321400002	SAHR ELLENDER P & MARY LYLAH	21-100-24	NE SE	38.64	433.78	41.02%	4.34%
0315400001	SALYERS STACY	15-100-24	NW SE	11.00	48.46	4.58%	0.48%
0315400003	SALYERS STACY	15-100-24	SW SE	38.42	232.48	21.98%	2.32%
0316400007	SCHUKEI JOHN	16-100-24	COMM 7 RDS N OF SE COR OF SE 16 100 24 RUNN TH N 15 RDS TH W 10 RDS & COMM AT SE COR OF SEC 16 100 24 RUNN TH N 7 RDS TH W 10 RDS TH S 7 RDS	1.38	5.88	0.56%	0.06%
0321400003	STATE OF IOWA CONSERVATION	21-100-24	THAT 14.70 A TR OF LAND IN THE SE	6.60	61.81	5.84%	0.62%
0316100001	THRONE KAREN L TRUST	16-100-24	NW NW	1.70	3.82	0.36%	0.04%
0316100003	THRONE KAREN L TRUST	16-100-24	SW NW	32.50	194.80	18.42%	1.95%
0316100004	THRONE KAREN L TRUST	16-100-24	SE NW	12.20	85.51	8.09%	0.86%
0316200003	THRONE KAREN L TRUST	16-100-24	SW NE	9.30	73.94	6.99%	0.74%
0316400006	ZIEMKE JOSHUA	16-100-24	A TR OF LAND COM AT A PT 10 RDS W OF TH SE COR OF SE	0.70	3.54	0.33%	0.04%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			42.62	470.30		4.70%
			TOTAL	1,180.56	9,999.98		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. 65 Main, Lateral 2, and Lateral 4 Tile Benefited Lands Map

Winnebago County, Iowa



DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

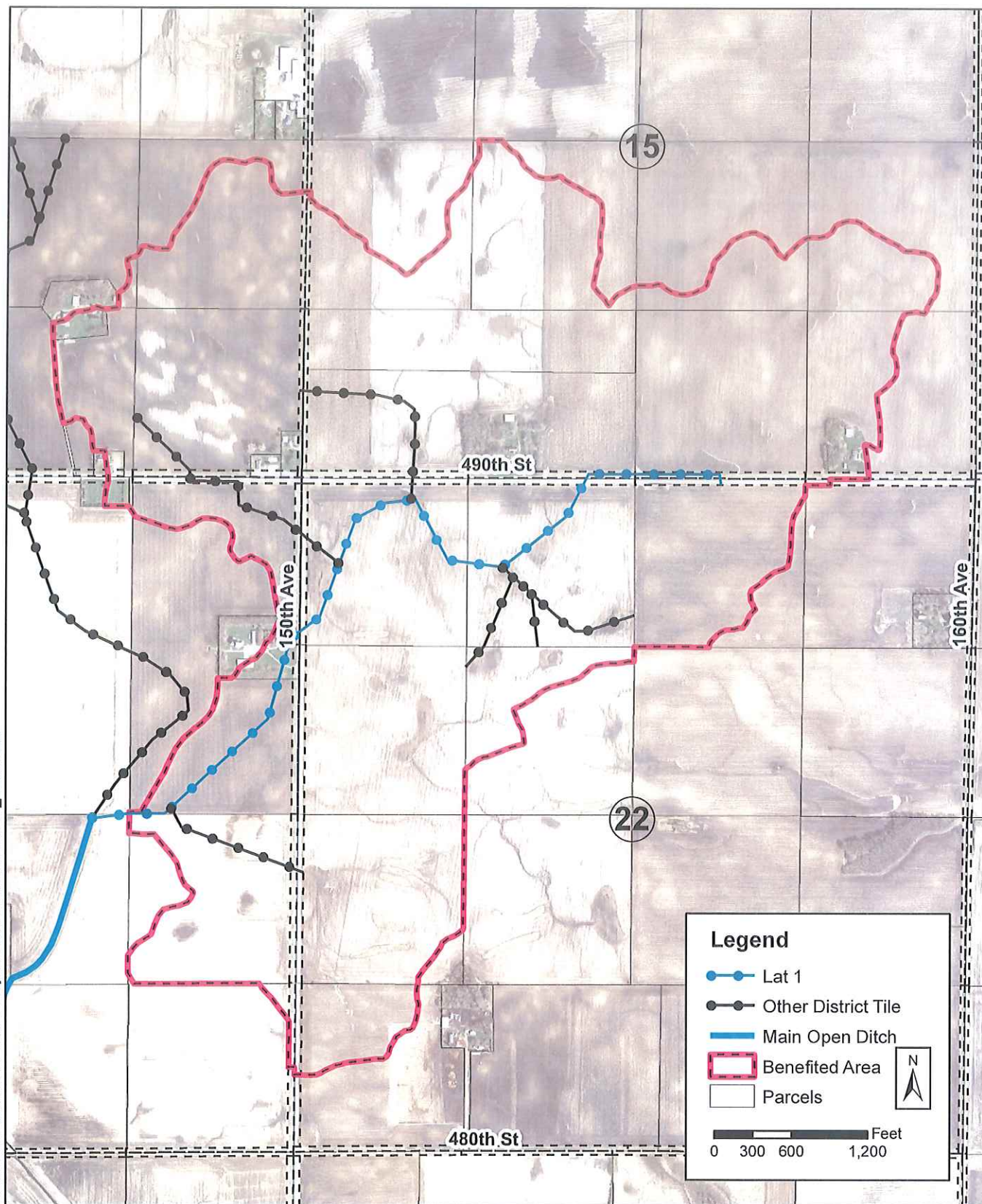
PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF
						TOTAL (%)
0321200007	BENES LADIMIR F & MEGAN K	PARCEL "C" IN THE E1/2 NE1/4 DESC BY PLAT OF SURVEY DOC #2022-1729	3.79	33.51	3.05%	0.34%
0321200002	BETHAL E L CONG	A PAR OF LAND DESC AS COMM AT A PT 82 RDS W OF NE COR OF SEC 21 100 24 RUNNING TH	0.81	11.35	1.03%	0.11%
0316400003	BETHEL LUTHERAN CHURCH	STARTING AT A PT 1016.5' AND 50' N OF TH S1/4 COR SEC 16 100 24 THN 150'	0.34	5.80	0.53%	0.06%
0316300001	DIVAN ALAN L & PAMELA D TRUST	NW SW	38.48	1,100.15	100.00%	11.00%
0316300002	DIVAN ALAN L & PAMELA D TRUST	SW SW EX TR	29.70	471.80	42.89%	4.72%
0316300004	DIVAN ALAN L & PAMELA D TRUST	NE SW	40.00	953.17	86.64%	9.53%
0316300005	DIVAN ALAN L & PAMELA D TRUST	SE SW	38.48	880.54	80.04%	8.81%
0316400010	HUGHES SETH J & MARGARET R	A 5.64 A TR IN SE1/4 DESC IN DOC #031882	3.65	53.45	4.86%	0.53%
0321200006	JOHNSON DANNY L	PARCEL 'B' IN THE E1/2 NE 1/4 DESC BY PLAT DOC 2013-0431 EX PARCEL "C" DESC BY PLAT OF SURVEY DOC # 2022-1729	33.80	292.79	26.61%	2.93%
0317200004	KOETKE GAYLE K TRUST & JUDITH K TRUST	SE NE	19.62	658.68	59.87%	6.59%
0317400002	KOETKE GAYLE K TRUST & JUDITH K TRUST	NE SE	20.67	527.81	47.98%	5.28%
0317400004	KOETKE GAYLE K TRUST & JUDITH K TRUST	SE SE	12.40	228.27	20.75%	2.28%
0321200001	MAILANDER LIVING TRUST	PARCEL "A" W 1/12 NE 1/4 DESC BY PLAT DOC 2013-0431	70.14	872.65	79.32%	8.73%
0317200006	OLSON ALLAN C & CHARISSA K	NE NE EX A TR 240' X 300'	4.68	117.16	10.65%	1.17%
0316400001	OLSON ALLAN CARLYLE & CHARISSA KAREN	NW SE EX A 2.62 A TR DESC BY PLAT DOC #031852	36.61	661.24	60.10%	6.61%
0316400004	OLSON ALLAN CARLYLE & CHARISSA KAREN	NE SE	9.54	115.91	10.54%	1.16%
0316400009	OLSON ALLAN CARLYLE & CHARISSA KAREN	SW SE EX A TR 240' X 150' 0.83 A & EX A TR 3.02 A DESC #031852	22.60	501.86	45.62%	5.02%

RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
					(% OF MAX)	(%)
0321100001	SAHR ELLENDER P & MARY LYLAH	NW NW EX ACCESS ROAD TO LAKE	2.80	45.45	4.13%	0.45%
0321100006	SAHR ELLENDER P & MARY LYLAH	NE NW	33.71	559.28	50.84%	5.59%
0321100007	SAHR ELLENDER P & MARY LYLAH	SE NW	14.78	74.22	6.75%	0.74%
0316100001	THRONE KAREN L TRUST	NW NW	1.71	22.31	2.03%	0.22%
0316100003	THRONE KAREN L TRUST	SW NW	32.46	884.92	80.44%	8.85%
0316100004	THRONE KAREN L TRUST	SE NW	12.20	273.20	24.83%	2.73%
0316200003	THRONE KAREN L TRUST	SW NE	9.32	179.61	16.33%	1.80%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS		15.45	474.87	43.16%	4.75%
		TOTAL	507.74	10,000.00		100.00%

Drainage District No. 65
Lateral 1 Tile
Benefited Lands Map
Winnebago County, Iowa

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DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321400005	ALBERTSON JOEL L TRUST & TANDA G TRUST	21-100-24	SE SE	0.80	4.70	0.37%	0.05%
0321200007	BENES LADIMIR F & MEGAN K	21-100-24	PARCEL "C" IN THE E1/2 NE1/4 DESC BY PLAT OF SURVEY DOC #2022-1729	2.80	32.25	2.56%	0.32%
0321200002	BETHAL E L CONG	21-100-24	A PAR OF LAND DESC AS COMM AT A PT 82 RDS W OF NE COR OF SEC 21 100 24 RUNNING TH	0.80	12.67	1.01%	0.13%
0316400003	BETHEL LUTHERAN CHURCH	16-100-24	STARTING AT A PT 1016.5' AND 50' N OF TH S1/4 COR SEC 16 100 24 THN 150'	0.49	6.40	0.51%	0.06%
0322300008	BREKKEN LARRY	22-100-24	PART OF S 1/2 S 1/2 22 100 24 DESC DOC # 000318 PLAT DOC# 990645	12.10	50.00	3.97%	0.50%
0315300006	ENGEBRETSON RYAN & STEPHANIE	15-100-24	S 1/2 SW DESC AS PARCEL "A" & "B" DESC BY PLAT 2022-0761	47.51	1,258.34	100.00%	12.58%
0316400010	HUGHES SETH J & MARGARET R	16-100-24	A 5.64 A TR IN SE1/4 DESC IN DOC #031882	2.00	14.85	1.18%	0.15%
0315400002	HYLLAND PAUL	15-100-24	NE SE	13.10	216.85	17.23%	2.17%
0315400004	HYLLAND PAUL	15-100-24	SE SE	18.30	277.70	22.07%	2.78%
0321200006	JOHNSON DANNY L	21-100-24	PARCEL 'B' IN THE E1/2 NE 1/4 DESC BY PLAT DOC 2013-0431 EX PARCEL "C" DESC BY PLAT OF SURVEY DOC # 2022-1729	34.90	489.87	38.93%	4.90%
0322200001	LOGAN 22-100N LLC	22-100-24	NW NE	31.10	696.25	55.33%	6.96%
0321200001	MAILANDER LIVING TRUST	21-100-24	PARCEL "A" W 1/12 NE 1/4 DESC BY PLAT DOC 2013-0431	0.10	1.61	0.13%	0.02%
0322100002	MAILANDER LIVING TRUST	22-100-24	NW NW	37.00	807.06	64.14%	8.07%
0322100003	MAILANDER LIVING TRUST	22-100-24	SW NW	38.64	503.30	40.00%	5.03%

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.

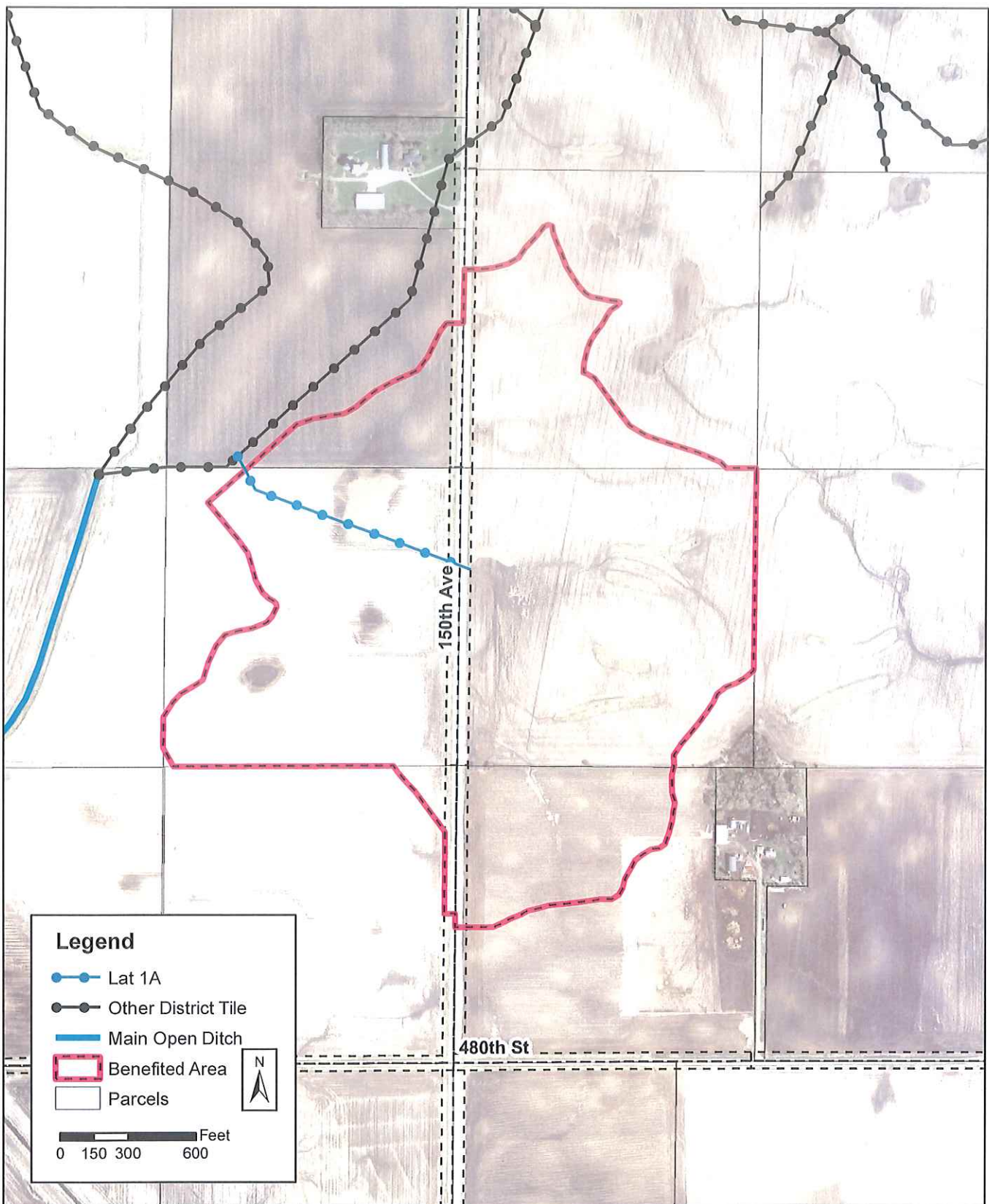
DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0322100004	MAILANDER LIVING TRUST	22-100-24	NE NW	38.48	1,087.48	86.42%	10.87%
0322100005	MAILANDER LIVING TRUST	22-100-24	SE NW	13.30	208.19	16.54%	2.08%
0322300001	MAILANDER LIVING TRUST	22-100-24	NW SW	36.10	176.11	14.00%	1.76%
0315300001	NAGLE ANN & BRENDAN	15-100-24	NW SW	16.80	278.60	22.14%	2.79%
0315300002	NAGLE ANN & BRENDAN	15-100-24	NE SW	26.10	409.03	32.51%	4.09%
0315300005	NAGLE ANN & BRENDAN	15-100-24	S 1/2 SW EX S 849' KNOWN AS PARCEL "A" & "B" DESC BY PLAT 2022- 0761	26.95	508.81	40.44%	5.09%
0316400001	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NW SE EX A 2.62 A TR DESC BY PLAT DOC #031852	0.80	10.13	0.81%	0.10%
0316400004	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NE SE	26.00	271.34	21.56%	2.71%
0316400005	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SE SE EX TR IN SE COR CONT 2.37 A	36.54	456.56	36.28%	4.57%
0316400009	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SW SE EX A TR 240' X 150' 0.83 A & EX A TR 3.02 A DESC #031852	12.20	152.55	12.12%	1.53%
0321400002	SAHR ELLENDER P & MARY LYLAH	21-100-24	NE SE	32.10	199.04	15.82%	1.99%
0315400001	SALYERS STACY	15-100-24	NW SE	11.00	249.95	19.86%	2.50%
0315400003	SALYERS STACY	15-100-24	SW SE	38.42	1,018.71	80.96%	10.19%
0316400007	SCHUKEI JOHN	16-100-24	COMM 7 RDS N OF SE COR OF SE 16 100 24 RUNN TH N 15 RDS TH W 10 RDS & COMM AT SE COR OF SEC 16 100 24 RUNN TH N 7 RDS TH W 10 RDS TH S 7RDS	1.38	11.25	0.89%	0.11%
0316400006	ZIEMKE JOSHUA	16-100-24	A TR OF LAND COM AT A PT 10 RDS W OF TH SE COR OF SE	0.70	6.37	0.51%	0.06%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			27.17	584.03		5.84%
			TOTAL	583.68	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. 65
Lateral 1A Tile
Benefited Lands Map
Winnebago County, Iowa

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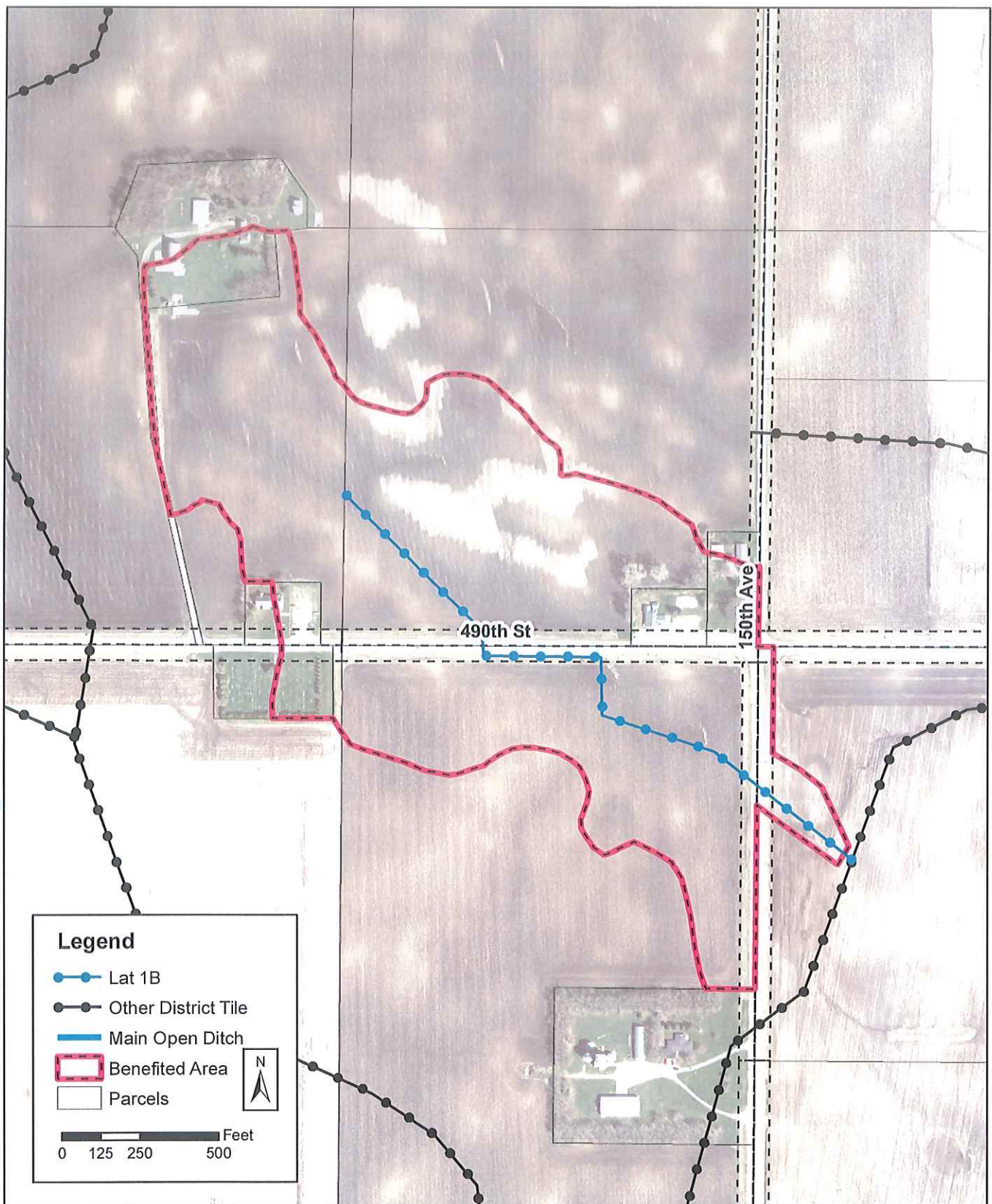


DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321400005	ALBERTSON JOEL L TRUST & TANDA G TRUST	21-100-24	SE SE	0.80	95.16	2.50%	0.95%
0322300008	BREKKEN LARRY	22-100-24	PART OF S 1/2 S 1/2 22 100 24 DESC DOC # 000318 PLAT DOC# 990645	12.10	1,105.20	28.99%	11.05%
0321200006	JOHNSON DANNY L	21-100-24	PARCEL 'B' IN THE E1/2 NE 1/4 DESC BY PLAT DOC 2013-0431 EX PARCEL "C" DESC BY PLAT OF SURVEY DOC # 2022-1729	6.00	583.71	15.31%	5.84%
0322100003	MAILANDER LIVING TRUST	22-100-24	SW NW	13.40	1,228.38	32.22%	12.28%
0322300001	MAILANDER LIVING TRUST	22-100-24	NW SW	36.10	3,812.46	100.00%	38.12%
0321400002	SAHR ELLENDER P & MARY LYLAH	21-100-24	NE SE	31.10	2,458.51	64.49%	24.59%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			6.33	716.58		7.17%
			TOTAL	105.83	10,000.00		100.00%

Drainage District No. 65
Lateral 1B Tile
Benefited Lands Map
Winnebago County, Iowa

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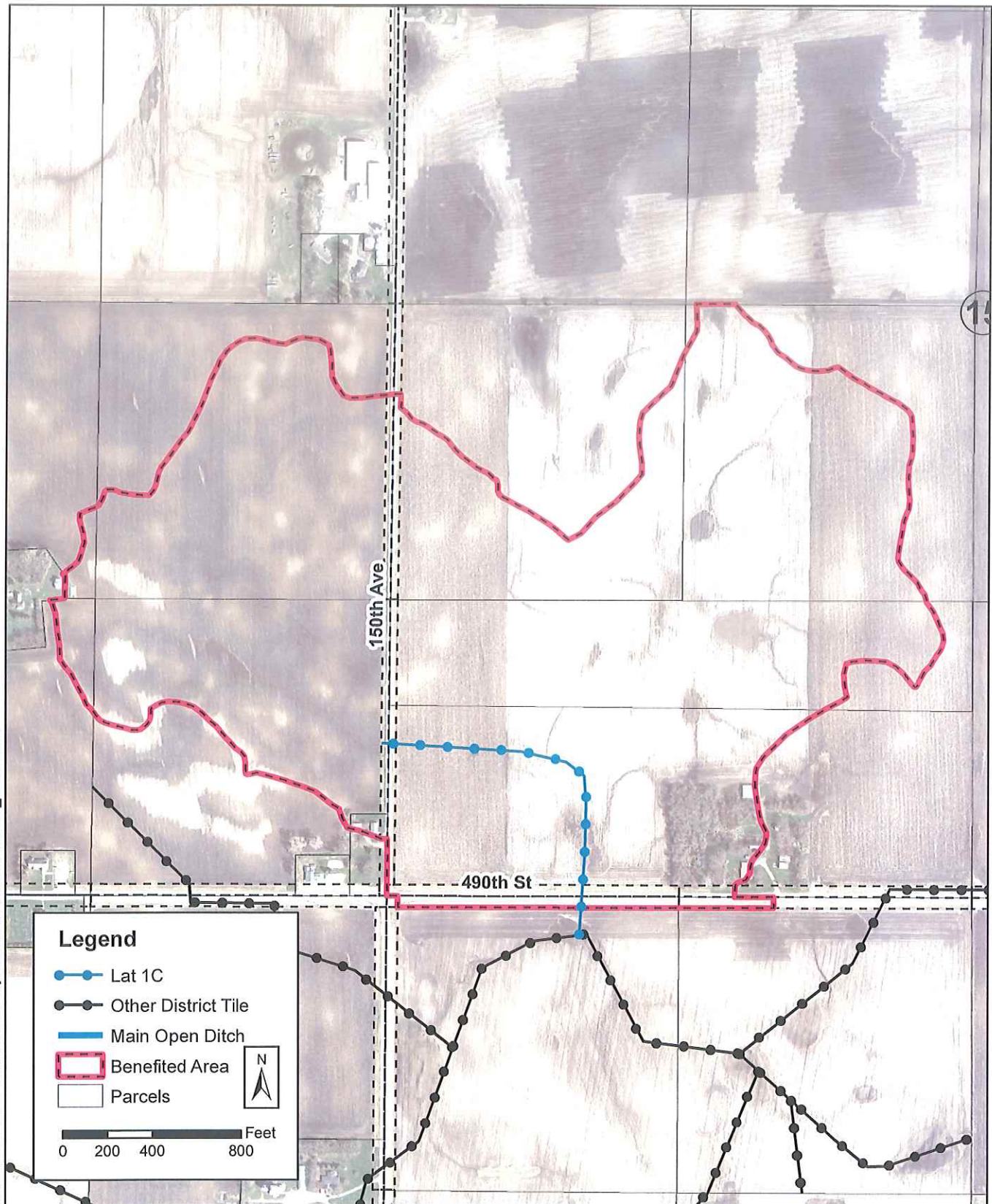
DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0321200002	BETHAL E L CONG	21-100-24	A PAR OF LAND DESC AS COMM AT A PT 82 RDS W OF NE COR OF SEC 21 100 24 RUNNING TH	0.80	159.93	5.67%	1.60%
0316400003	BETHEL LUTHERAN CHURCH	16-100-24	STARTING AT A PT 1016.5' AND 50' N OF TH S1/4 COR SEC 16 100 24 THN 150'	0.49	107.69	3.82%	1.08%
0316400010	HUGHES SETH J & MARGARET R	16-100-24	A 5.64 A TR IN SE1/4 DESC IN DOC #031882	2.00	316.56	11.22%	3.17%
0321200006	JOHNSON DANNY L	21-100-24	PARCEL 'B' IN THE E1/2 NE 1/4 DESC BY PLAT DOC 2013-0431 EX PARCEL "C" DESC BY PLAT OF SURVEY DOC # 2022-1729	13.80	2,293.17	81.27%	22.93%
0321200001	MAILANDER LIVING TRUST	21-100-24	PARCEL "A" W 1/12 NE 1/4 DESC BY PLAT DOC 2013-0431	0.10	20.45	0.72%	0.20%
0322100002	MAILANDER LIVING TRUST	22-100-24	NW NW	1.00	46.60	1.65%	0.47%
0316400005	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SE SE EX TR IN SE COR CONT 2.37 A	15.30	2,806.54	99.47%	28.07%
0316400009	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SW SE EX A TR 240' X 150' 0.83 A & EX A TR 3.02 A DESC #031852	10.80	2,821.50	100.00%	28.22%
0316400007	SCHUKEI JOHN	16-100-24	COMM 7 RDS N OF SE COR OF SE 16 100 24 RUNN TH N 15 RDS TH W 10 RDS & COMM AT SE COR OF SEC 16 100 24 RUNN TH N 7 RDS TH W 10 RDS TH S 7RDS	0.70	78.76	2.79%	0.79%
0316400006	ZIEMKE JOSHUA	16-100-24	A TR OF LAND COM AT A PT 10 RDS W OF TH SE COR OF SE	0.70	92.65	3.28%	0.93%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			5.42	1,256.15		12.56%
			TOTAL	51.11	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. 65
Lateral 1C Tile
Benefited Lands Map
Winnebago County, Iowa

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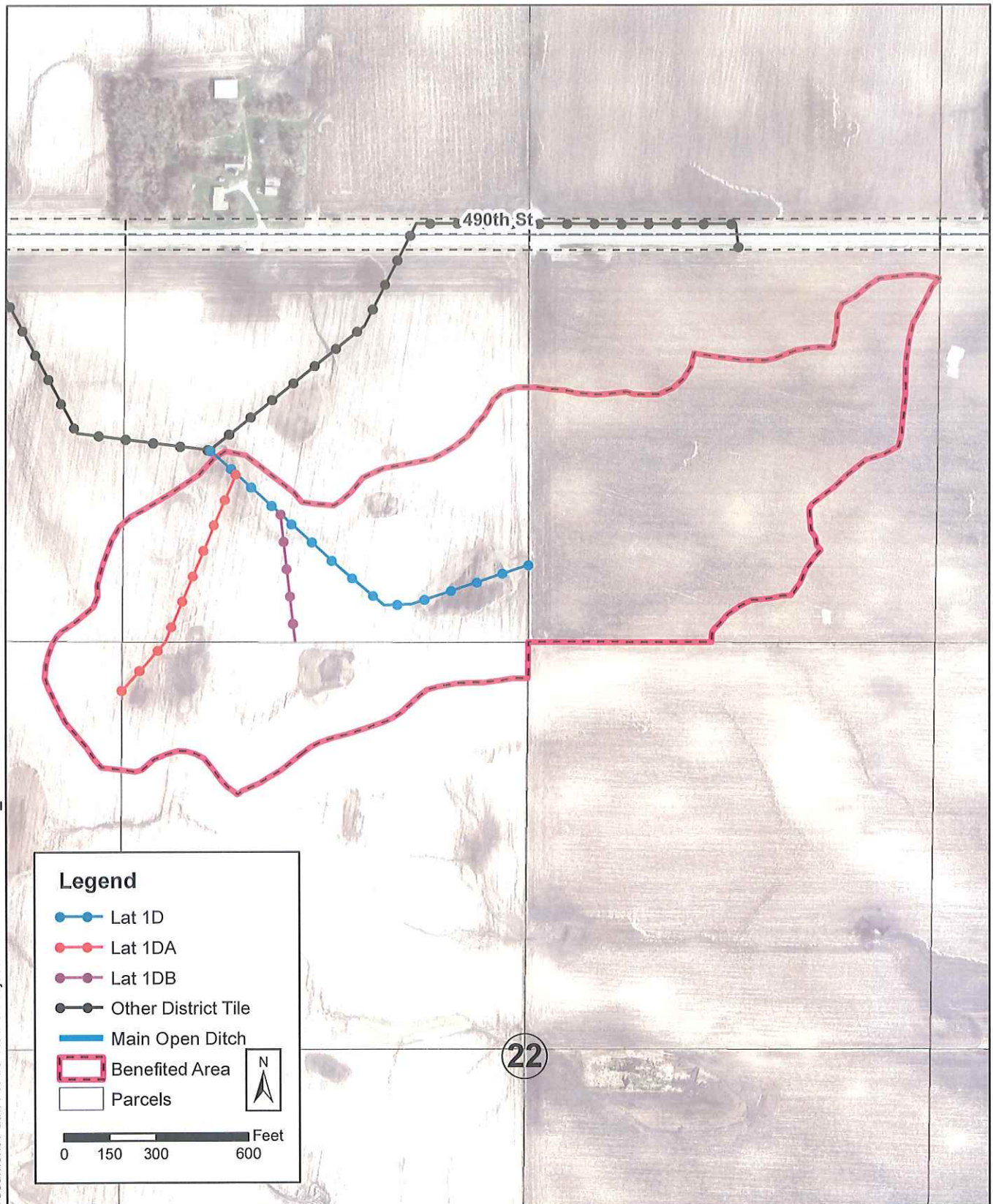


DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
		SECTION	LEGAL DESC.				
0315300006	ENGEBRETSON RYAN & STEPHANIE	15-100-24	S 1/2 SW DESC AS PARCEL "A" & "B" DESC BY PLAT 2022-0761	30.20	2,039.95	100.00%	20.40%
0315300001	NAGLE ANN & BRENDAN	15-100-24	NW SW	16.80	1,121.90	55.00%	11.22%
0315300002	NAGLE ANN & BRENDAN	15-100-24	NE SW	25.50	1,471.31	72.12%	14.71%
0315300005	NAGLE ANN & BRENDAN	15-100-24	S 1/2 SW EX S 849' KNOWN AS PARCEL "A" & "B" DESC BY PLAT 2022- 0761	24.70	1,785.95	87.55%	17.86%
0316400001	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NW SE EX A 2.62 A TR DESC BY PLAT DOC #031852	0.80	56.78	2.78%	0.57%
0316400004	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	NE SE	26.00	1,471.70	72.14%	14.72%
0316400005	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SE SE EX TR IN SE COR CONT 2.37 A	20.60	1,542.59	75.62%	15.43%
0316400009	OLSON ALLAN CARLYLE & CHARISSA KAREN	16-100-24	SW SE EX A TR 240' X 150' 0.83 A & EX A TR 3.02 A DESC #031852	1.40	77.25	3.79%	0.77%
0316400007	SCHUKEI JOHN	16-100-24	COMM 7 RDS N OF SE COR OF SE 16 100 24 RUNN TH N 15 RDS TH W 10 RDS & COMM AT SE COR OF SEC 16 100 24 RUNN TH N 7 RDS TH W 10 RDS TH S 7RDS	0.30	14.60	0.72%	0.15%
0000000003	WINNEBAGO COUNTY SECONDARY ROADS			6.87	417.97		4.18%
			TOTAL	153.17	10,000.00		100.00%

Drainage District No. 65 Lateral 1D, 1DA, and 1DB Tile Benefited Lands Map

Winnebago County, Iowa

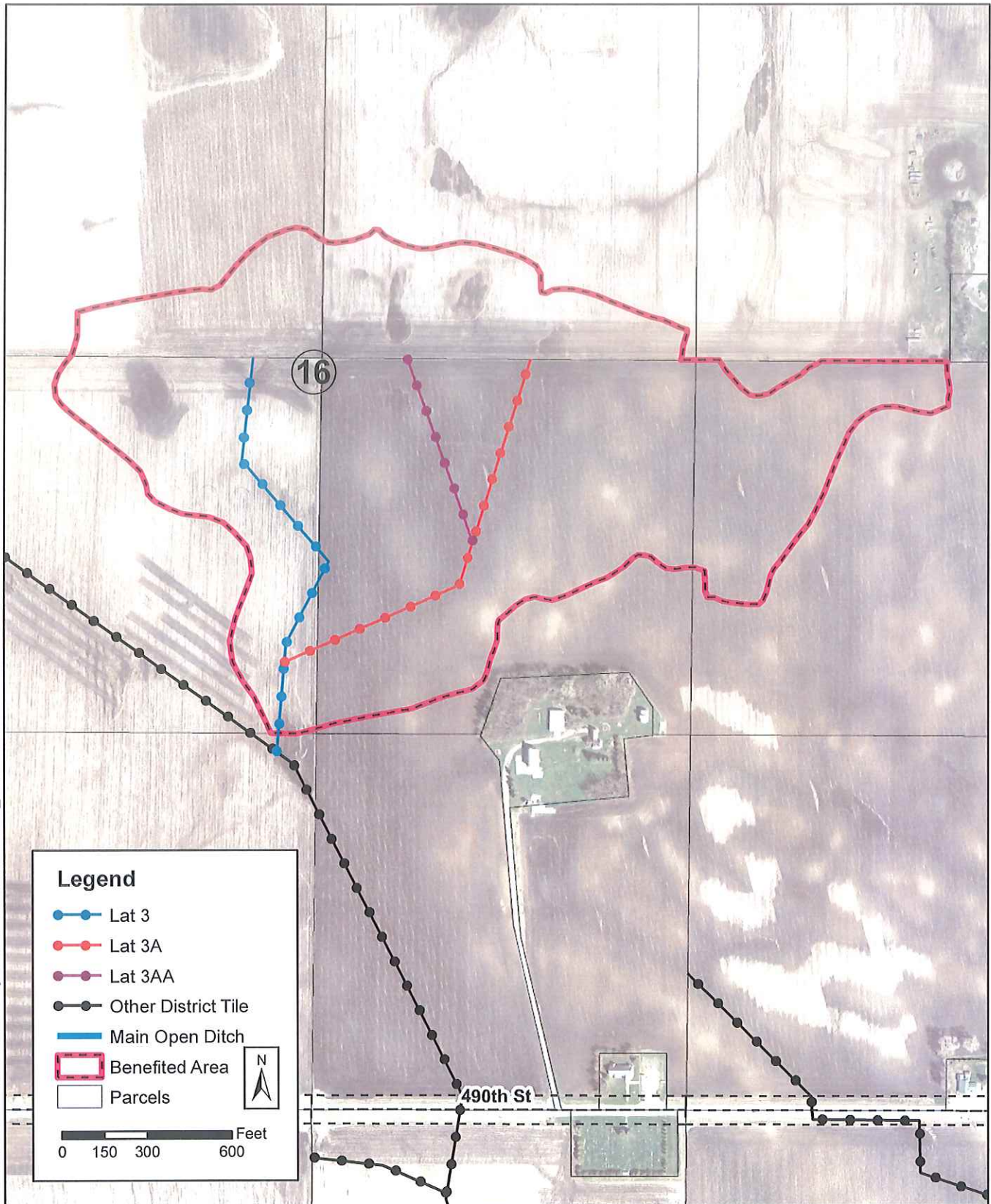


DRAINAGE DISTRICT NO. 65
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION LEGAL DESCRIPTION	AREA BENEFITED (ACRES)	BENEFIT UNITS	CLASS (% OF MAX)	PERCENT OF TOTAL (%)
0322200001	LOGAN 22-100N LLC	NW NE	21.15	4,837.36	100.00%	48.37%
0322100002	MAILANDER LIVING TRUST	NW NW	0.78	67.79	1.40%	0.68%
0322100003	MAILANDER LIVING TRUST	SW NW	1.79	301.68	6.24%	3.02%
0322100004	MAILANDER LIVING TRUST	NE NW	17.12	3,432.86	70.97%	34.33%
0322100005	MAILANDER LIVING TRUST	SE NW	9.01	1,360.31	28.12%	13.60%
		TOTAL	49.85	10,000.00		100.00%

Drainage District No. 65 Lateral 3, 3A, and 3AA Tile Benefited Lands Map

Winnebago County, Iowa



RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

PARCEL NO.	NAME OF OWNER	LOCATION	AREA	BENEFIT UNITS	CLASS	PERCENT OF TOTAL
			BENEFITED (ACRES)			
0316300004	DIVAN ALAN L & PAMELA D TRUST	NE SW	14.44	1,905.73	46.81%	19.06%
0316400001	OLSON ALLAN CARLYLE & CHARISSA KAREN	NW SE EX A 2.62 A TR DESC BY PLAT DOC #031852	30.17	4,071.03	100.00%	40.71%
0316400004	OLSON ALLAN CARLYLE & CHARISSA KAREN	NE SE	9.38	989.97	24.32%	9.90%
0316100004	THRONE KAREN L TRUST	SE NW	5.71	1,089.77	26.77%	10.90%
0316200003	THRONE KAREN L TRUST	SW NE	9.32	1,943.50	47.74%	19.44%
		TOTAL	69.02	10,000.00		100.00%