

COMMISSIONERS' REPORT FOR RECLASSIFICATION:

DRAINAGE DISTRICT NO. 101 BV	MAIN OPEN DITCH MAIN TILE SYSTEM LATERAL NO. 1 LATERAL NO. 2 LATERAL NO. 3 LATERAL NO. 7 LATERAL NO. 8
DRAINAGE DISTRICT NO. 33 BV	MAIN TILE
DRAINAGE DISTRICT NO. 37 BV	MAIN TILE
DRAINAGE DISTRICT NO. 38 BV	MAIN TILE
DRAINAGE DISTRICT NO. 39 BV	MAIN TILE

NOV 2022

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**COMMISSIONERS' REPORT
RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 101
BUENA VISTA COUNTY, IOWA**

NOVEMBER 2022

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**COMMISSIONERS' REPORT FOR RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 101
BUENA VISTA COUNTY, IOWA
NOVEMBER 2022**

We, James Eaton, Loren Anderson, and Brian Blomme, having previously filed oath, depose, and say that we are the commissioners duly appointed to classify lands within the boundary of Drainage District No. 101, Buena Vista County, Iowa (DD 101 BV).

There was no record of the original petition for establishment of DD 101 BV in the Auditor's records; however, in April 1917 the Buena Vista County Board of Supervisors appointed a committee to establish an assessment schedule for construction of Drainage District No. 101. The construction on the Main Open Ditch and lateral tile facilities was completed in 1919. The first cleanout of the open ditch occurred in 1937 with a petition for additional cleanout filed in 1968. The Engineer's Report filed on February 27, 1968, recommended a clean out of the entire open ditch. The project was approved with construction being completed that same year. Since 1968 there have been various requests for work to be done from weed control to removal of private crossings, but no major work since then. It should be noted that four (4) Drainage Districts (No. 33, 37, 38, 39) are contained completely within DD 101 BV watershed boundary and were established prior to construction of DD 101 BV.

The overall District has not been reclassified since its original assessment schedule was adopted in 1917. Therefore, in the past when work was completed on an individual lateral, all landowners within Drainage District No. 101 paid for this work even if they did not drain into this lateral facility. Section 468.131 of the Iowa Code states, "When an assessment for improvements as provided in Section 468.126, exceeds twenty-five percent of the original assessment and the original or subsequent assessment report of the benefit commission as confirmed did not designate separately the amount each tract should pay for the main ditch and tile lateral drains then the board shall order a reclassification in accordance with the principles and rules set forth in Section 468.41."

Therefore, the Buena Vista County Board of Supervisors, acting as Trustees for Drainage District No. 101 order the reclassification of all lands within the watershed boundary to distribute the benefits each parcel derives from the district facilities. This order includes all interior Districts (33, 37, 38, 39) within the watershed. Only parcels receiving benefits from the facilities of the districts are included in the new assessments schedules and will pay for the cost of repairs completed on the facilities.

Pursuant to our appointment, we have examined the Drainage Districts' records, as recorded by the Buena Vista County Auditor, to establish the assessment boundary of the overall Drainage District No. 101. Then we determined the interior watershed boundary of the lands that only drain to the facilities.

In fulfilling our appointment as Commissioners, we have examined each quarter-quarter section or subdivide thereof and have classified each of these parcels. All lands have been classified based on the following factors: benefitted acres, wetness factor, proximity to outlet, percent usage of the outlet, elevation factor, detention (ponding) factor, and runoff factors.

The schedules are intended to provide a basis upon which to spread levies required to cover costs present and future, incurred by the district. A levy to pay for the cost of the open ditch and tile repairs will be made by the Board of Supervisors acting as Trustees of the District after

approval of the assessment schedule. The Commissioners' Report consists of the following schedules:

DISTRICT NUMBER	FACILITY NAME
DD 101 BV	MAIN OPEN DITCH (MOD)
	MAIN TILE SYSTEM (MTS)
	LATERAL NO. 1
	LATERAL NO. 2
	LATERAL NO. 3
	LATERAL NO. 7
	LATERAL NO. 8
DD 33 BV	MAIN TILE
DD 37 BV	MAIN TILE
DD 38 BV	MAIN TILE
DD 39 BV	MAIN TILE

The assessment schedules are intended to list all parcels benefitted by the district facility for which the schedule is prepared. For each parcel in the district, the schedule provides the following:

- 1.) The names of the owners thereof as shown on the transfer books in the Buena Vista County Auditor's Office.
- 2.) The number of benefitted acres.
- 3.) The classification or percentage of benefits derived relative to a 100% benefit assigned to tract found to have the greatest benefit.

The schedule also shows the benefits to the Buena Vista County secondary road right-of-way.

We recommend that this Commissioners' Report containing one (1) Open Ditch assessment schedule, and six (6) tile facility schedules for Drainage District No. 101, a tile facility schedule for Drainage District No. 33, Drainage District No. 37, Drainage District No. 38, and Drainage District No. 39, all of Buena Vista County, be adopted.

Respectfully Submitted,

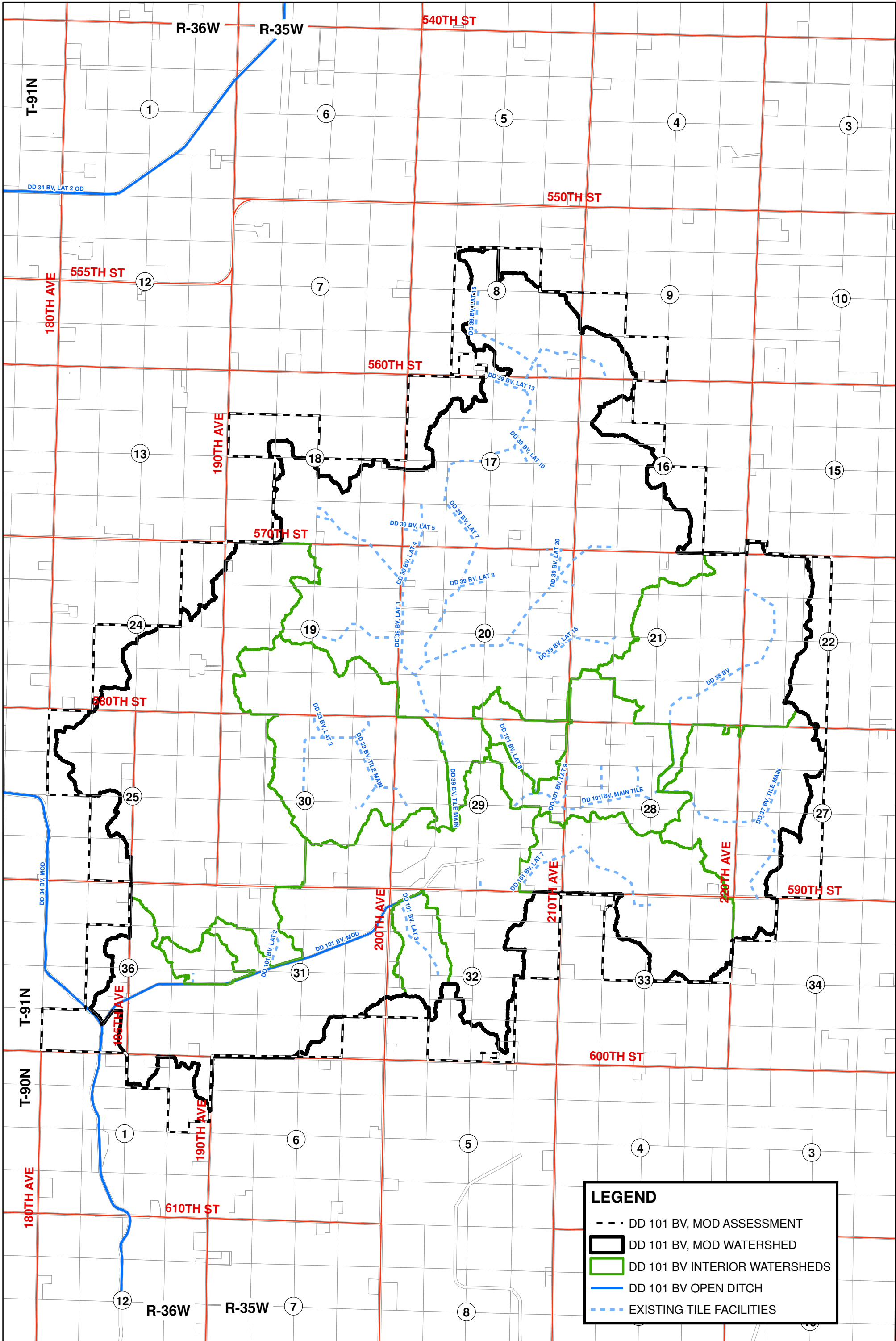
James Eaton, Landowner

Loren Anderson, Landowner

Brian W. Blomme, P.E. Engineer

Date

APPENDIX A: DD 101 BV, MOD RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



LEGEND

DD 101 BV, MOD ASSESSMENT

DD 101 BV, MOD WATERSHED

DD 101 BV INTERIOR WATERSHEDS

DD 101 BV OPEN DITCH

EXISTING TILE FACILITIES

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
GRANT TWP (T-91N R-36W)						
EHLERS LAWRENCE P LIFE USE	1124200005	24-91-36	W 1/2 E 1/2 NE	7.00	6.24	114.27
	1124200006	24-91-36	E 1/2 E 1/2 NE	16.00	14.24	260.79
BWT HOLDINGS LLLP	1124300002	24-91-36	NE SW	7.00	8.85	162.07
	1124300004	24-91-36	SE SW	20.00	14.66	268.36
SCHOENFELD SHARON TRUSTEE	1124400001	24-91-36	W 1/2 NW SE	17.00	17.65	323.18
	1124400002	24-91-36	E 1/2 NW SE	20.00	27.51	503.73
	1124400004	24-91-36	W 1/2 SW SE	19.50	23.05	422.04
	1124400005	24-91-36	E 1/2 SW SE	19.50	35.39	648.12
ARENDS KEITH V TESTAMENTARY TRUST	1124400007	24-91-36	NE SE (EX LOTS C & D)	33.66	47.78	874.89
	1124400009	24-91-36	SE SE (EX LOTS C & D)	36.48	47.20	864.37
MILLER JAY L	1124400008	24-91-36	LOTS C & D E 1/2 SE	6.86	12.24	224.12
PETERS CONNIE	1125100001	25-91-36	NW NW	22.00	10.40	190.48
	1125100003	25-91-36	SW NW	19.00	9.89	181.08
KREBS REYNOLDS E	1125100002	25-91-36	NE NW	38.00	29.84	546.45
	1125100004	25-91-36	SE NW (EX PT)	29.00	26.82	491.08
WAGENER TIMOTHY RAYE	1125100006	25-91-36	PT SE NW (372' X 1019') (EX LOT A)	3.75	1.53	28.07
ADAMS JAMES M	1125100007	25-91-36	LOT A IN SE NW	4.18	2.40	44.01
	1136300008	36-91-36	LOT D IN NE SW	6.22	2.63	48.16

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
JORGENSEN KEITH E TRUST	1125200001	25-91-36	NW NE	38.00	57.34	1,050.08
	1125200006	25-91-36	W 15A IN NE NE	14.62	24.86	455.15
	1125300002	25-91-36	NE SW	16.00	10.75	196.86
	1136200001	36-91-36	NW NE	37.79	25.94	475.05
	1136200003	36-91-36	SW NE	39.00	26.19	479.54
LUCHT LARRY & LUCHT BARBARA	1125200003	25-91-36	SW NE	39.00	38.73	709.22
	1125200004	25-91-36	SE NE	39.00	74.82	1,370.12
	1125400001	25-91-36	NW SE	39.00	74.76	1,368.96
	1125400003	25-91-36	SW SE	37.79	68.09	1,246.87
JORGENSEN RONALD	1125200005	25-91-36	NE NE (EX W 15A)	23.38	24.62	450.86
WEBER APRIL	1125300006	25-91-36	LOT B SE SW	2.00	1.14	20.88
NEHRING KAREN	1125400002	25-91-36	NE SE	39.00	73.26	1,341.51
	1125400004	25-91-36	SE SE EX PT	32.01	61.68	1,129.41
	1125400005	25-91-36	PT SE SE	5.78	9.90	181.36
	1136200002	36-91-36	NE NE	38.79	38.95	713.23
	1136200004	36-91-36	SE NE	40.00	31.78	581.91
GROTE JANENE ANN	1136100005	36-91-36	SE NW	13.00	9.67	177.05
	1136300005	36-91-36	LOT B IN S 1/2 SW	2.00	0.55	10.14
	1136300007	36-91-36	NE SW (EX LOT D)	18.00	6.90	126.39
LUFT JEFF	1136300006	36-91-36	SE SW (EX PT LOT B)	6.00	1.35	24.68
GROTE LARRY	1136400001	36-91-36	NW SE	36.30	38.81	710.73
	1136400003	36-91-36	SW SE	38.00	24.79	453.92
MORROW MILDRED J	1136400002	36-91-36	NE SE	37.58	75.90	1,389.88
	1136400005	36-91-36	SE SE (EX LOT A)	36.07	32.27	590.88

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
SUNDINE HOWARD	1136400006	36-91-36	LOT A IN SE SE	2.93	2.34	42.84
COON TWP (T-91N R-35W)						
EHLERS BETTY JANE REV TRUST	1208100004	08-91-35	SE NW	27.00	1.80	32.89
	1221200003	21-91-35	SW NE	40.00	9.61	175.90
	1221200004	21-91-35	SE NE	39.00	8.12	148.76
	1221400001	21-91-35	NW SE	40.00	11.45	209.73
	1221400003	21-91-35	SW SE	39.00	18.48	338.46
	1221400004	21-91-35	SE SE	38.00	18.95	347.08
	1221400005	21-91-35	NE SE (EX LOT A)	36.85	15.12	276.95
DARROW SCOTT E	1208200005	08-91-35	SW NE	13.00	1.19	21.83
RICHTER GERALD W REV TRUST	1208300002	08-91-35	NE SW	24.00	3.71	67.92
	1208300009	08-91-35	SE SW (EX PT) & (EX LOT A) & (EX LOT B)	9.00	1.76	32.20
	1230400002	30-91-35	NE SE	39.00	41.23	755.00
	1231200001	31-91-35	NW NE	38.18	45.16	826.92
	1231200002	31-91-35	NE NE	35.66	68.50	1,254.43
	1231200003	31-91-35	SW NE	37.41	89.19	1,633.14
	1231200004	31-91-35	SE NE	36.82	54.22	992.87
	1230400005	30-91-35	SE SE	37.82	50.13	918.02
	1231100003	31-91-35	NE NW	38.17	47.24	865.12
	1231100005	31-91-35	SE NW	37.59	69.88	1,279.57
SIEVERS KENNETH O	1208400001	08-91-35	NW SE	40.00	4.28	78.32
	1208400003	08-91-35	SW SE	35.00	7.74	141.67
	1217200001	17-91-35	NW NE	39.00	8.70	159.30
	1217200003	17-91-35	SW NE	40.00	10.27	188.02
KLAUSTERMEIER LARRY/GAYLE ANN REVOCABLE T	1208400002	08-91-35	NE SE	33.00	3.90	71.36
	1208400004	08-91-35	SE SE (EX PT)	33.07	6.30	115.34

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
EHLERS FARMS LTD	1208400006	08-91-35	PT SE SE	3.50	0.49	8.90
	1208400007	08-91-35	PT SE SE	1.22	0.09	1.65
	1218100003	18-91-35	SW NW	2.00	0.22	4.03
	1218100004	18-91-35	SE NW	6.00	1.94	35.50
	1218300002	18-91-35	NE SW	36.00	13.23	242.35
	1218300004	18-91-35	SE SW	34.00	19.07	349.20
SUMARICO FARMS LLC	1209300001	09-91-35	NW SW	3.00	0.29	5.33
	1209300003	09-91-35	SW SW	36.00	6.48	118.72
	1216300002	16-91-35	NE SW	33.00	7.77	142.32
	1216300003	16-91-35	SW SW	37.79	11.38	208.46
	1216300004	16-91-35	SE SW	39.00	11.16	204.44
	1216300007	16-91-35	NW SW (EX LOT A)	33.26	8.78	160.79
	1221100001	21-91-35	NW NW	37.79	9.91	181.53
	1221100002	21-91-35	NE NW	39.00	7.37	134.87
	1221100003	21-91-35	SW NW	38.79	9.98	182.73
	1221100004	21-91-35	SE NW	40.00	10.19	186.57
MC CARTHY KAYLA	1209300005	09-91-35	SE SW (EX LOT A)	3.00	0.37	6.77
MC CARTHY MATTHEW C	1209300006	09-91-35	LOT A IN SE SW	1.00	0.08	1.52
WINDERS JOHN R	1215300009	15-91-35	LOT B IN W 1/2 W 1/2 SW	4.00	0.47	8.63
TOOMER JERRY E & LINDA A REVOCABLE LIVING TR	1216100001	16-91-35	NW NW	27.00	3.47	63.51
	1216100005	16-91-35	W 10 AC NE NW	4.00	0.28	5.08
	1217200002	17-91-35	NE NE	37.79	7.82	143.23
	1217200004	17-91-35	SE NE	38.79	8.27	151.46
RAILSBACK DENNIS D LIFE ESTATE	1216100007	16-91-35	N 1/2 S 1/2 NW	14.00	2.72	49.78
	1216100008	16-91-35	S 1/2 S 1/2 NW	34.00	6.92	126.71

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
RICHTER RANDALL G	1216300008	16-91-35	LOT A IN NW SW	5.53	1.75	32.02
R AND V FARMS INC	1216400001	16-91-35	NW SE	3.00	0.43	7.95
	1219400004	19-91-35	SW SE	39.00	19.87	363.77
	1219400005	19-91-35	SE SE	38.00	25.12	459.96
	1220300003	20-91-35	SW SW	38.00	34.46	631.09
	1229100001	29-91-35	NW NW	38.00	31.61	578.81
	1229100003	29-91-35	SW NW	39.00	26.00	476.04
JORGENSEN ANN L REV TRUST	1216400003	16-91-35	SW SE	25.00	6.08	111.26
	1229200001	29-91-35	NW NE	39.00	19.60	358.89
	1229200003	29-91-35	SW NE	40.00	25.03	458.33
	1229200005	29-91-35	NE NE (EX LOTS A & B)	33.09	8.33	152.50
BEHRENS HERBERT W LIVING TRUST	1217100001	17-91-35	NW NW	1.00	0.11	2.10
	1217100002	17-91-35	NE NW	18.00	3.64	66.61
	1217100003	17-91-35	SW NW	17.00	4.13	75.62
	1217100004	17-91-35	SE NW	40.00	11.70	214.18
BRABEC KENNETH J	1217300001	17-91-35	PT NW SW	2.00	0.91	16.68
KISCHER WAYNE A	1217300002	17-91-35	NW SW (EX PT)	32.34	12.17	222.93
	1217300004	17-91-35	SW SW (EX PT)	33.34	18.00	329.54
KISCHER LARRY M	1217300003	17-91-35	NE SW	40.00	13.54	247.95
	1217300007	17-91-35	SE SW	39.00	16.35	299.48
WITT THOMAS W	1217300008	17-91-35	PT SW SW (448' X 486.18')	4.66	3.34	61.21
STUMO SHIRLEY A TRUST	1217400001	17-91-35	NW SE	40.00	9.88	180.89
	1217400003	17-91-35	PT SW SE (EX 690.5' X 561')	30.52	6.21	113.70

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
COLE MARY ESTELLE IRREVOCABLE TRUST	1217400002	17-91-35	NE SE	38.79	10.35	189.60
	1217400005	17-91-35	SE SE	37.79	11.13	203.88
MAGNUSSEN BROS INC	1217400006	17-91-35	PT SW SE (690.5' X 561') (EX LOT B)	6.31	1.58	28.85
NEWELL PIG II LLP	1217400007	17-91-35	LOT B IN SW SE	2.17	0.45	8.31
CJ MILLERS LLC	1218400001	18-91-35	NW SE	20.00	6.02	110.24
	1218400007	18-91-35	NE SE (EX PT LOT B)	33.00	12.56	230.02
GERKE FAMILY TRUST	1218400004	18-91-35	SE SE	38.00	15.59	285.41
	1218400005	18-91-35	SW SE (EX LOT A)	36.93	25.08	459.34
	1219200001	19-91-35	NW NE	39.00	16.12	295.18
	1219200006	19-91-35	NE NE	38.00	15.10	276.48
SIEVERS BROTHERS LLC	1218400006	18-91-35	LOT A IN SW SE	2.07	1.24	22.77
	1222100008	22-91-35	LOT D IN NE NW	1.00	0.16	2.92
	1232300008	32-91-35	LOT A PT SW NW & PT NW SW	5.69	7.63	139.65
DEGNER RACHEL E	1218400008	18-91-35	LOT B IN E 1/2	1.00	0.39	7.14
SIEVERS RANDAL H	1219100003	19-91-35	SW NW	42.23	55.83	1,022.40
	1219100009	19-91-35	NW NW (EX LOT A)	37.00	30.86	565.15
	1219100011	19-91-35	NE NW	39.00	25.40	465.10
	1219100012	19-91-35	SE NW	40.00	25.48	466.56
	1230400001	30-91-35	NW SE	40.00	23.62	432.60
	1230400003	30-91-35	SW SE (EX PT)	34.32	44.28	810.81
SIEVERS JOHN R	1219100010	19-91-35	LOT A IN NW NW	1.64	0.89	16.38

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
GROTE KERMIT J	1219200004	19-91-35	SW NE	40.00	17.76	325.13
	1219200005	19-91-35	SE NE	39.00	19.97	365.67
	1220100002	20-91-35	NE NW	39.00	20.47	374.87
	1220100009	20-91-35	NW NW (EX 2 ACRES)	36.15	14.26	261.18
	1229300008	29-91-35	PT SW SW (EX LOT C)	15.69	7.42	135.93
SIEVERS BRIAN L	1219300001	19-91-35	NW SW	42.07	31.05	568.66
	1219300002	19-91-35	NE SW	40.00	21.63	396.15
	1219300003	19-91-35	SW SW	40.92	30.93	566.33
	1219300004	19-91-35	SE SW	39.00	23.55	431.28
GROTE KEITH J	1219400001	19-91-35	NW SE	40.00	18.34	335.87
	1219400002	19-91-35	NE SE (EX LOT B)	38.14	22.34	409.12
	1220100006	20-91-35	S 1/2 SE NW	20.00	11.35	207.85
	1220300001	20-91-35	NW SW	39.00	31.98	585.65
MOHR JONATHAN G	1219400003	19-91-35	LOT B IN NE SE	0.86	0.27	4.87
MINDEN PAMELA S REVOCABLE TST	1220100003	20-91-35	SW NW (EX PT)	33.70	20.29	371.57
	1220100005	20-91-35	N 1/2 SE NW	20.00	10.11	185.08
GONZALEZ-MARAVILLA CARLOS	1220100004	20-91-35	IRREG PARCEL 5.34 ACRES SW NW	5.30	3.45	63.25
GROTE MONTY	1220100010	20-91-35	2 ACRES IN NW NW	1.85	2.15	39.40
MANDERNACH EILEEN B	1220200001	20-91-35	NW NE (EX PT)	32.45	7.96	145.79
	1220200002	20-91-35	PT NE NE PT NW NE	9.47	2.28	41.75
	1220200003	20-91-35	NE NE (EX PT)	34.87	14.77	270.49
	1220200004	20-91-35	SW NE	40.06	13.24	242.39
	1220200006	20-91-35	SE NE (EX PT)	23.52	5.33	97.56
KRAAI SCOTT	1220200005	20-91-35	PT SE NE	15.27	4.21	77.07

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
SIEVERS JOINT REV TRUST	1220300002	20-91-35	NE SW	40.00	18.57	340.01
	1220300004	20-91-35	SE SW	39.00	12.70	232.49
	1220400001	20-91-35	NW SE	40.00	16.35	299.48
	1220400004	20-91-35	SW SE	39.00	16.80	307.61
NEHRING KAREN	1220400002	20-91-35	NE SE (EX PT)	38.18	13.01	238.33
	1231100001	31-91-35	W 661.11' OF N 1317.78' OF NW 1/4	19.38	25.30	463.37
	1231100004	31-91-35	SW NW	40.26	52.28	957.41
	1231100007	31-91-35	NW NW (EX W 661.11') & (EX PT 320' X 400')	16.86	21.71	397.53
ARENDS DALE R	1220400003	20-91-35	PT E 1/2 SE 1/4 (502.67' X 521.04')	5.55	1.44	26.30
	1228100001	28-91-35	NW NW (EX PT)	35.75	10.28	188.17
	1228100002	28-91-35	PT NW NW	2.04	0.35	6.49
	1228100003	28-91-35	PT NE NW	6.66	1.79	32.74
	1228100008	28-91-35	SE NW	40.00	23.04	421.99
	1228100013	28-91-35	NW SW NW	9.39	7.17	131.21
	1228100014	28-91-35	NE SW NW	10.00	6.11	111.84
	1228100015	28-91-35	S 1/2 SW NW (EX LOT C)	16.03	14.30	261.86
	1228300009	28-91-35	LOT B IN SW 1/4	96.43	55.71	1,020.17
	1228100017	28-91-35	NE NW (EX PT) & (EX LOT D)	30.25	8.76	160.46
	1229200004	29-91-35	SE NE & TRI PT NW COR NE SE	38.79	24.86	455.18
ARENDS REVA	1220400008	20-91-35	SE SE (EX 2 PTS)	23.96	6.91	126.59
	1220400009	20-91-35	SE SE SE	8.89	2.42	44.36
	1229400011	29-91-35	SW NE SE	10.00	3.53	64.55
	1229400012	29-91-35	SE NE SE	9.30	5.01	91.82
	1229400013	29-91-35	SE SE (EX PT & EX LOT E)	28.55	20.99	384.35
	1229400015	29-91-35	N 1/3 NE SE (EX TRI PT) & (EX LOT J)	16.98	5.94	108.85
WITT ENTERPRISES LLC	1221200002	21-91-35	NE NE	38.00	6.84	125.30
SIEVERS MYRON L REV TRUST	1221200005	21-91-35	NW NE (EX N 525' OF W 272')	35.93	7.95	145.57

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
PORK RIDGE I LLP	1221200007	21-91-35	N 525' OF W 272' NW NE (EX PARCEL A)	2.85	0.66	12.05
	1221200008	21-91-35	PARCEL A IN NW NE	0.00	0.08	1.40
ROHWEDDER ANITA J TRUST	1221300001	21-91-35	NW SW	38.79	9.83	180.09
ELEY SARA H REVOCABLE TRUST	1221300002	21-91-35	NE SW	40.00	8.73	159.95
	1221300004	21-91-35	SE SW	39.00	8.33	152.46
ROHWEDDER ROBERT R & CARYL I JOINT REVOCAL	1221300003	21-91-35	SW SW	37.79	12.11	221.77
FMP II LLP	1221400006	21-91-35	LOT A IN NE SE (ROBINSON SITE)	2.15	0.74	13.46
	1228100018	28-91-35	LOT D IN NE NW (DRA SITE)	2.09	0.53	9.66
GIROTTA JAY & GIROTTA LYNN LIV TRUST	1222100001	22-91-35	NW NW	38.00	6.44	117.99
	1222100002	22-91-35	W 15 A NE NW	14.62	3.81	69.83
	1222100004	22-91-35	SW NW	39.00	15.32	280.54
	1222100005	22-91-35	W 15 A SE NW	15.00	7.14	130.75
	1222300006	22-91-35	LOT G IN W 1/2 SW	43.88	15.00	274.74
	1222300007	22-91-35	LOT H IN W 1/2 SW	23.69	4.12	75.37
SCHUMANN DALE M	1222100006	22-91-35	E 25A SE NW	6.00	1.41	25.80
	1222100007	22-91-35	E 25A NE NW (EX LOT D)	4.00	0.55	10.10
S5 LLC	1222300002	22-91-35	NE SW	10.00	1.42	26.05
	1222300005	22-91-35	SE SW	12.00	1.51	27.72
BRUS BRIAN	1222300004	22-91-35	PT SW SW	9.68	1.70	31.20
SHAW SHARON LEE	1227100001	27-91-35	NW NW	38.00	8.53	156.27
CAVE EDNA B	1227100002	27-91-35	NE NW	35.00	8.99	164.69

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
HENNINGSSEN NEWTON FARMS LLC - SERIES 2A	1227100003	27-91-35	SW NW	39.00	17.20	314.94
HENNINGSSEN NEWTON FARMS LLC - SERIES 1	1228200001	28-91-35	NW NE	39.00	11.11	203.39
HENNINGSSEN NEWTON FARMS LLC - SERIES 1	1228200002	28-91-35	NE NE	38.00	9.83	179.94
HENNINGSSEN NEWTON FARMS LLC - SERIES 2	1228200003	28-91-35	SW NE	40.00	18.86	345.38
HENNINGSSEN NEWTON FARMS LLC - SERIES 2	1228200004	28-91-35	SE NE	39.00	14.63	267.90
BELLOWS ROBERT	1227100004	27-91-35	SE NW	27.00	9.89	181.02
	1227300001	27-91-35	PT NW SW	4.65	1.31	24.03
	1227300002	27-91-35	NW SW (EX PT)	34.35	11.49	210.32
	1227300003	27-91-35	NE SW	10.00	1.80	32.89
	1232300002	32-91-35	S 27.957 A IN NW SW	9.00	11.19	204.97
	1232300005	32-91-35	N 1/2 NE SW	15.00	19.49	356.94
NEHRING WADE	1227300004	27-91-35	SW SW	32.00	8.72	159.75
	1227300005	27-91-35	SE SW	1.00	0.23	4.25
	1230300003	30-91-35	PT SW SW	19.91	18.56	339.95
	1231100006	31-91-35	PT E 1/2 NW NW (320' X 400')	2.50	5.63	103.16
CHRISTIANSEN DALE	1228100016	28-91-35	LOT C IN S 1/2 SW NW	3.37	1.87	34.19
MANDERNACH REECE A	1228300005	28-91-35	LOT A IN SW 1/4	58.88	36.68	671.59
KORN DENNIS	1228400005	28-91-35	3.07 AC IN SE SE	2.76	0.44	7.98
MAHOOD GARY	1228400006	28-91-35	LOT D IN W 1/2 SE	78.18	24.14	442.05
MAHOOD JANET D	1228400007	28-91-35	LOT E IN E 1/2 SE	74.91	15.34	280.88
RHO PROPERTIES LLC	1229100002	29-91-35	NE NW	39.00	21.99	402.61
	1229100004	29-91-35	SE NW	40.00	29.12	533.19

MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
IEHL BRIAN G	1229200006	29-91-35	LOTS A & B IN NE NE	4.70	1.40	25.70
MANDERNACH RYAN P	1229300001	29-91-35	PT NW SW	7.89	3.75	68.71
	1229300002	29-91-35	.33 AC IN SW 1/4	0.33	0.19	3.39
	1229300003	29-91-35	NW SW (EX PT)	30.61	25.54	467.60
	1229300004	29-91-35	NE SW	39.59	33.87	620.29
	1229300006	29-91-35	30.32 AC IN SW 1/4	26.01	34.69	635.16
IOWA DEPT OF NATURAL RESOURCES	1229300007	29-91-35	E 1/2 SE SW	18.00	19.87	363.81
	1229300009	29-91-35	LOT C IN SW SW	12.21	13.23	242.20
	1229400001	29-91-35	NW SE (EX S 132')	36.00	37.88	693.62
	1229400002	29-91-35	S 132' NW SE	4.00	4.30	78.74
	1229400003	29-91-35	SW SE	38.00	32.38	592.95
	1229400014	29-91-35	LOT E IN SE SE	3.56	2.63	48.15
NORTH ROBERT DEAN	1229400007	29-91-35	3.95 A IN SE SE	3.57	3.27	59.86
CHRISTENSEN JEFFREY J	1229400008	29-91-35	2.58 A SE COR SE SE	2.00	2.41	44.04
S & A PORK LLC	1229400016	29-91-35	LOT J IN NE SE	2.33	0.58	10.62
JORGENSEN FARELL LOUISE	1230100001	30-91-35	PT IN NW CORNER OF NW 1/4	6.95	7.13	130.50
	1230100009	30-91-35	LOT A IN W 1/2 NW	11.54	10.77	197.14
POWELL RANDALL DAVID	1230100003	30-91-35	E 2.06 A W 1/2 NW	2.06	2.08	38.00
	1230100004	30-91-35	NE NW	39.00	31.08	569.18
	1230100006	30-91-35	SE NW	40.00	43.39	794.55
JORGENSEN RONALD	1230100007	30-91-35	SW NW (EX E 1.03 A & EX PT LOT A)	40.26	66.38	1,215.52
	1230100008	30-91-35	NW NW EX E 1.03 A & EX PT IN NW CORNER	22.31	24.88	455.61

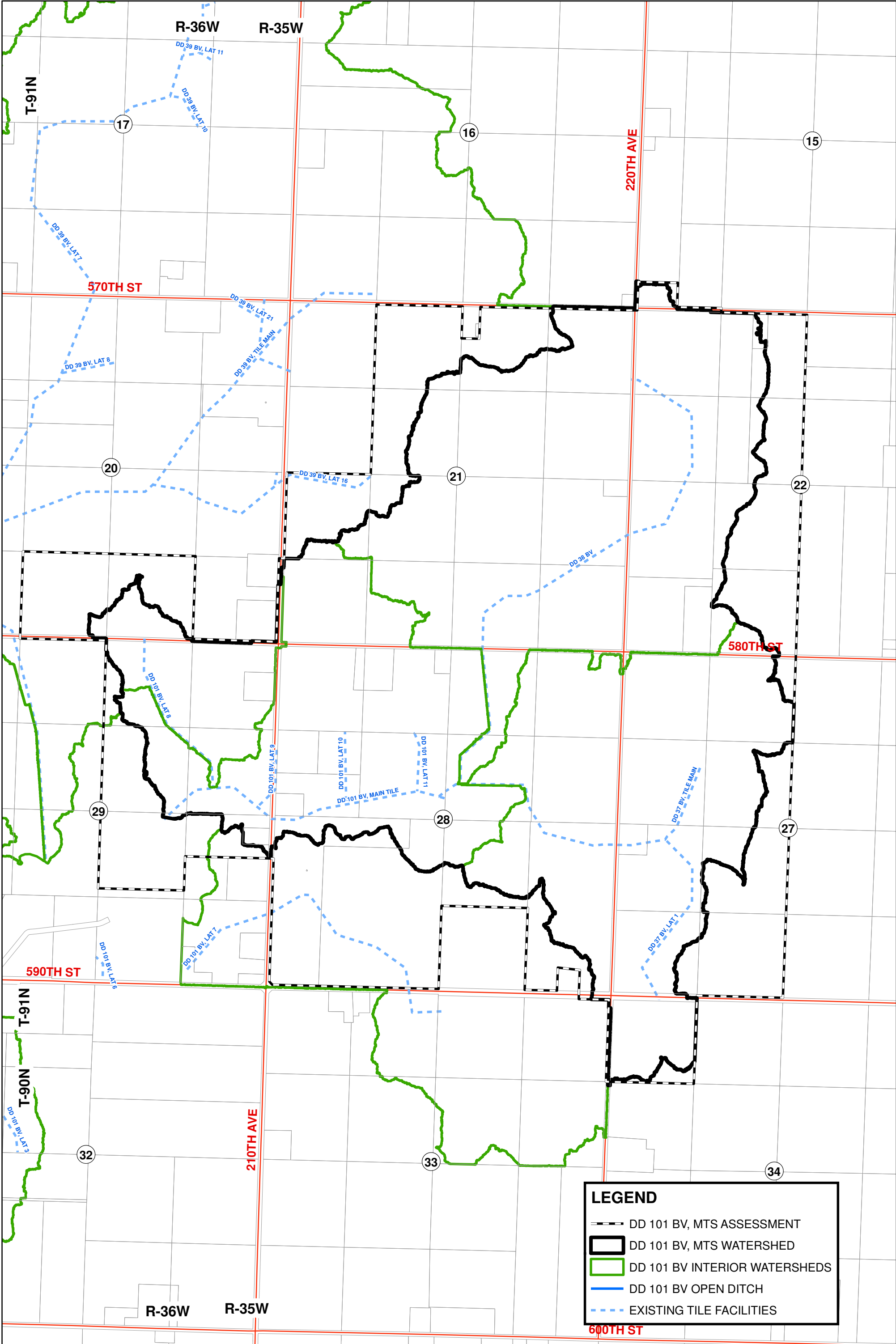
MAIN OPEN DITCH ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
BODHOLDT QUENTIN	1230200001	30-91-35	NW NE	39.00	47.84	875.96
	1230200002	30-91-35	NE NE	38.00	38.62	707.20
	1230200003	30-91-35	SW NE	40.00	22.01	403.10
	1230200004	30-91-35	SE NE	39.00	26.75	489.77
SYPAL FAMILY TRUST NO 2	1230300001	30-91-35	NW SW	41.14	59.06	1,081.51
	1230300002	30-91-35	NE SW	40.00	41.94	767.99
	1230300004	30-91-35	PT SW SW	19.12	16.50	302.19
	1230300005	30-91-35	SE SW	38.18	41.19	754.32
ADAMS JANENE A	1230400004	30-91-35	IRREG PARCEL IN SE COR OF SW SE	4.06	4.23	77.38
SIEVERS MARIGRACE A REV TRUST	1231300001	31-91-35	NW SW	38.38	55.05	1,008.08
	1231300002	31-91-35	NE SW	39.79	46.48	851.07
	1231300003	31-91-35	SW SW	39.11	22.80	417.58
	1231300004	31-91-35	SE SW	38.00	31.89	584.05
	1231400001	31-91-35	NW SE	40.00	37.90	694.07
	1231400002	31-91-35	NE SE	33.00	33.69	616.84
	1231400003	31-91-35	SW SE	17.00	14.55	266.46
RAILSBACK NORMA	1232100007	32-91-35	SE NW	40.00	49.82	912.26
	1232100008	32-91-35	LOT B PT SW NW & PT NW SW	44.59	59.41	1,087.86
	1232100011	32-91-35	S 1/2 OF NW NW (EX PT LOT D)	15.05	24.49	448.42
	1232100012	32-91-35	S 521.23' NE NW	15.63	12.89	236.00
MEINERTS CORY DEAN	1232100015	32-91-35	LOT J IN N 1/2 NW	40.70	100.00	1,831.17
HAAHR DANA L	1232100016	32-91-35	LOT C IN PT NE NW & PT NE NW (EX LOT J)	1.28	2.19	40.07
IAG PROPERTIES LLC	1232200005	32-91-35	N 55 A NE 1/4	32.00	43.85	802.96
	1232200006	32-91-35	N 52.5 A OF S 105 A NE 1/4	21.00	30.75	563.10

MAIN OPEN DITCH ASSESSMENT SCHEDULE

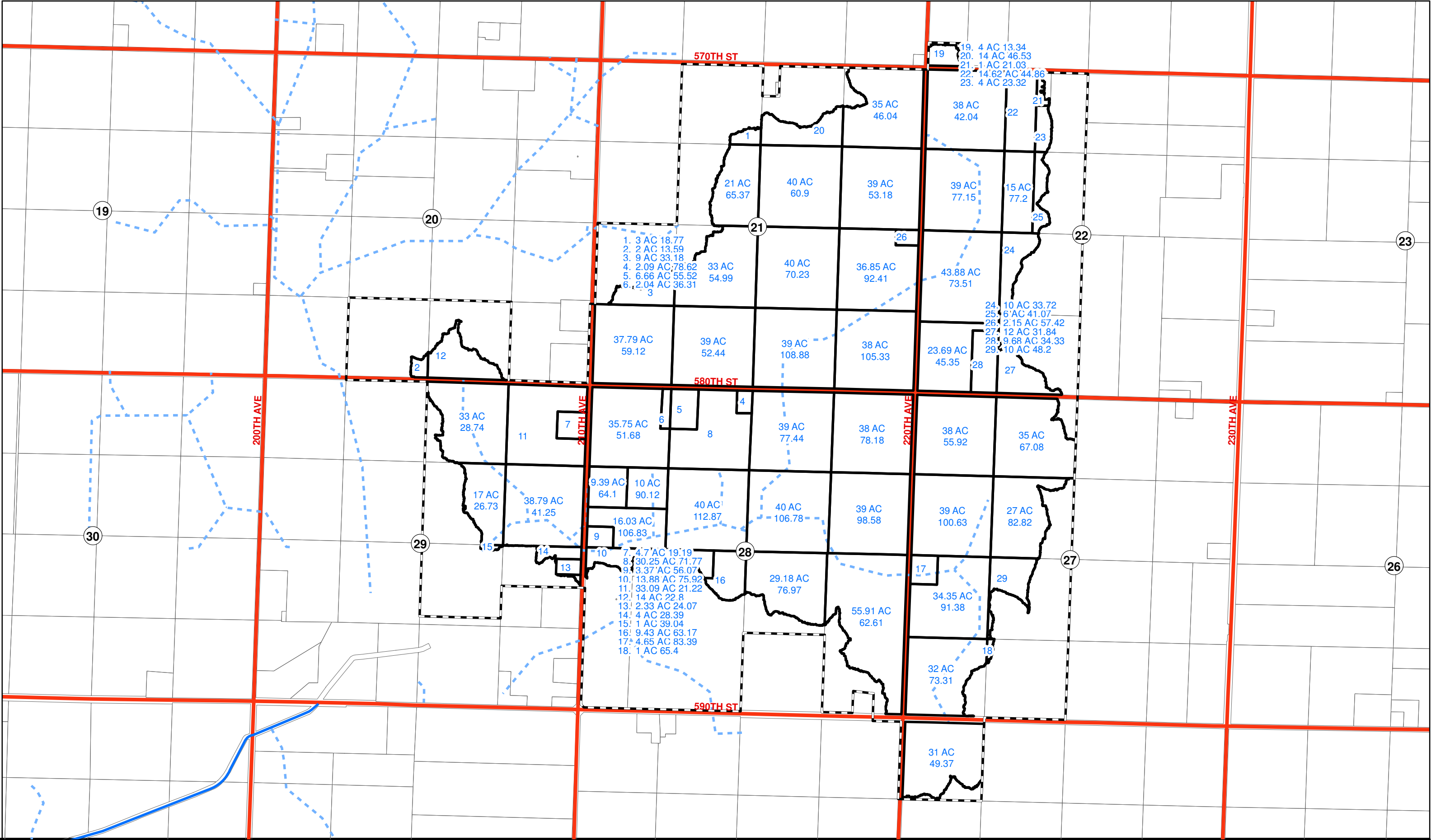
LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
GRAU HARLAN	1232200007	32-91-35	S 52.5 A IN NE 1/4	30.00	54.98	1,006.75
	1232400001	32-91-35	NW SE	36.00	62.66	1,147.38
	1232400011	32-91-35	SW SE (EX PT) & (EX LOT H)	10.00	13.80	252.62
	1232400012	32-91-35	PT SW SE (EX LOT H)	2.00	2.07	37.86
	1232300010	32-91-35	LOT E IN E 1/2 SW	4.00	3.52	64.55
EHLERS JOEL	1232300009	32-91-35	LOT F IN E 1/2 SW	3.00	4.29	78.50
COLES KAY A	1232300011	32-91-35	LOT G IN S 1/2 NE SW	1.00	1.17	21.35
BWT HOLDINGS LLLP	1233100004	33-91-35	SE NW	3.00	1.17	21.46
	1233100007	33-91-35	NE NW (EX PT LOT A)	28.00	17.66	323.45
	1233200001	33-91-35	NW NE	38.18	22.02	403.30
	1233200003	33-91-35	SW NE	35.00	19.41	355.46
J F CHENEY FARMS LLC	1233200002	33-91-35	NE NE	37.18	11.31	207.17
	1233200004	33-91-35	SE NE	34.00	11.66	213.44
DUFFY JOHN J	1234100001	34-91-35	NW NW	31.00	6.01	110.01
PROVIDENCE TWP (T-90N R-36W)						
BETHUNE TRAVIS	1501200001	01-90-36	6.275 A NW NE IN NE COR	3.00	1.45	26.54
BJORKLUND FAMILY TRUST	1501200002	01-90-36	NW NE EX 6.50 A	14.00	8.22	150.53
WITT ENTERPRISES LLC	1501200004	01-90-36	NE NE	15.00	11.65	213.34
	1501200005	01-90-36	SE NE (EX PT)	3.00	1.64	30.07
Buena Vista County Secondary Roads			RIGHT-OF-WAY	220.97	241.56	4,423.35
TOTALS:				7,789.94		100,000.00

APPENDIX B: DD 101 BV, MTS RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



LEGEND

- DD 101 BV, MTS ASSESSMENT
- DD 101 BV, MTS WATERSHED
- DD 101 BV INTERIOR WATERSHEDS
- DD 101 BV OPEN DITCH
- EXISTING TILE FACILITIES



Drainage Department Buena Vista • Calhoun • Sac	CREATED BY: EY REVIEWED BY: BB DATE: 10/11/2022	LABEL KEY NET BENEFIT ACRES ASSESSMENT / ACRE	ASSESSMENT PLAT DD 101 BV, MAIN TILE SYSTEM RECLASSIFICATION
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MAIN TILE SYSTEM ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
COON TWP (T-91N R-35W)						
WINDERS JOHN R	1215300009	15-91-35	LOT B IN W 1/2 W 1/2 SW	4.00	1.18	53.34
SIEVERS JOINT REV TRUST	1220300004	20-91-35	SE SW	2.00	0.60	27.18
	1220400004	20-91-35	SW SE	14.00	7.07	319.16
SUMARICO FARMS LLC	1221100002	21-91-35	NE NW	3.00	1.25	56.30
	1221100004	21-91-35	SE NW	21.00	30.40	1,372.71
WITT ENTERPRISES LLC	1221200002	21-91-35	NE NE	35.00	35.69	1,611.40
EHLERS BETTY JANE REV TRUST	1221200003	21-91-35	SW NE	40.00	53.96	2,436.08
	1221200004	21-91-35	SE NE	39.00	45.94	2,074.05
	1221400001	21-91-35	NW SE	40.00	62.22	2,809.16
	1221400003	21-91-35	SW SE	39.00	94.05	4,246.42
	1221400004	21-91-35	SE SE	38.00	88.65	4,002.46
	1221400005	21-91-35	NE SE (EX LOT A)	36.85	75.42	3,405.29
SIEVERS MYRON L REV TRUST	1221200005	21-91-35	NW NE (EX N 525' OF W 272')	14.00	14.43	651.39
ROHWEDDER ANITA J TRUST	1221300001	21-91-35	NW SW	9.00	6.61	298.66
ELEY SARA H REVOCABLE TRUST	1221300002	21-91-35	NE SW	33.00	40.19	1,814.71
	1221300004	21-91-35	SE SW	39.00	45.30	2,045.15
ROHWEDDER ROBERT R & CARYL I JOINT REV	1221300003	21-91-35	SW SW	37.79	49.48	2,233.97
FMP II LLP	1221400006	21-91-35	LOT A IN NE SE (ROBINSON SITE)	2.15	2.73	123.45
	1228100018	28-91-35	LOT D IN NE NW (DRA SITE)	2.09	3.64	164.31

MAIN TILE SYSTEM ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
GIROTTA JAY & GIROTTA LYNN LIV TRUST	1222100001	22-91-35	NW NW	38.00	35.38	1,597.41
	1222100002	22-91-35	W 15 A NE NW	14.62	14.53	655.82
	1222100004	22-91-35	SW NW	39.00	66.64	3,008.98
	1222100005	22-91-35	W 15 A SE NW	15.00	25.65	1,157.98
	1222300006	22-91-35	LOT G IN W 1/2 SW	43.88	71.44	3,225.64
	1222300007	22-91-35	LOT H IN W 1/2 SW	23.69	23.79	1,074.33
SCHUMANN DALE M	1222100006	22-91-35	E 25A SE NW	6.00	5.46	246.43
	1222100007	22-91-35	E 25A NE NW (EX LOT D)	4.00	2.07	93.26
SIEVERS BROTHERS LLC	1222100008	22-91-35	LOT D IN NE NW	1.00	0.47	21.03
S5 LLC	1222300002	22-91-35	NE SW	10.00	7.47	337.21
	1222300005	22-91-35	SE SW	12.00	8.46	382.11
BRUS BRIAN	1222300004	22-91-35	PT SW SW	9.68	7.36	332.27
SHAW SHARON LEE	1227100001	27-91-35	NW NW	38.00	47.07	2,125.00
CAVE EDNA B	1227100002	27-91-35	NE NW	35.00	52.00	2,347.67
HENNINGSEN NEWTON FARMS LLC - SERIES 2	1227100003	27-91-35	SW NW	39.00	86.93	3,924.66
	1228200001	28-91-35	NW NE	39.00	66.89	3,019.98
	1228200002	28-91-35	NE NE	38.00	65.80	2,970.78
	1228200003	28-91-35	SW NE	40.00	94.60	4,271.33
	1228200004	28-91-35	SE NE	39.00	85.15	3,844.50

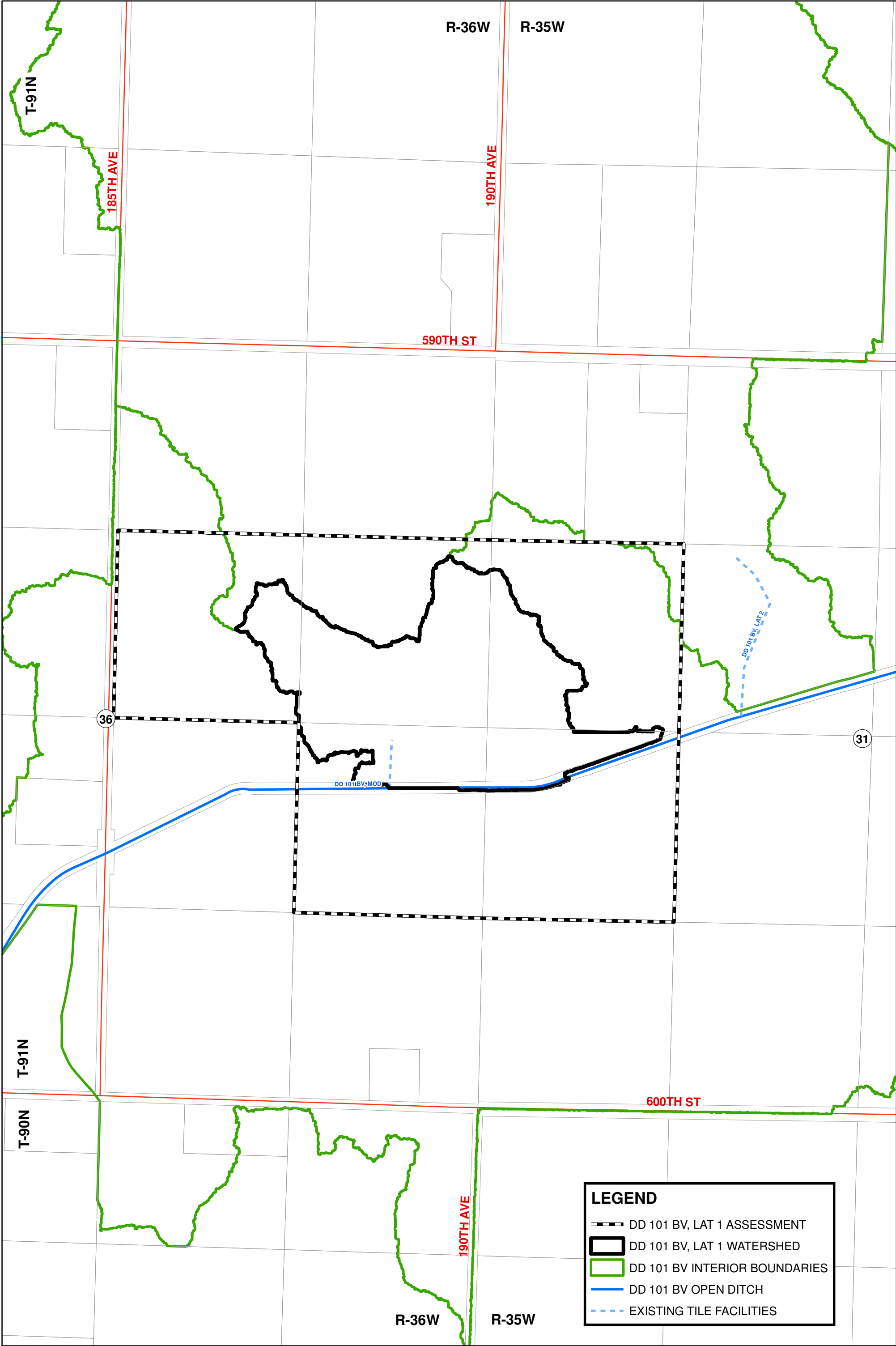
MAIN TILE SYSTEM ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
BELLOWS ROBERT	1227100004	27-91-35	SE NW	27.00	49.53	2,236.06
	1227300001	27-91-35	PT NW SW	4.65	8.59	387.76
	1227300002	27-91-35	NW SW (EX PT)	34.35	69.52	3,138.80
	1227300003	27-91-35	NE SW	10.00	10.68	481.99
NEHRING WADE	1227300004	27-91-35	SW SW	32.00	51.96	2,345.86
	1227300005	27-91-35	SE SW	1.00	1.45	65.40
ARENDS DALE R	1228100001	28-91-35	NW NW (EX PT)	35.75	40.92	1,847.52
	1228100002	28-91-35	PT NW NW	2.04	1.64	74.08
	1228100003	28-91-35	PT NE NW	6.66	8.19	369.75
	1228100008	28-91-35	SE NW	40.00	100.00	4,514.93
	1228100013	28-91-35	NW SW NW	9.39	13.33	601.89
	1228100014	28-91-35	NE SW NW	10.00	19.96	901.18
	1228100015	28-91-35	S 1/2 SW NW (EX LOT C)	16.03	37.93	1,712.51
	1228100017	28-91-35	NE NW (EX PT) & (EX LOT D)	30.25	48.09	2,171.07
	1228300009	28-91-35	LOT B IN SW 1/4	9.43	13.19	595.70
	1229200004	29-91-35	SE NE & TRI PT NW COR NE SE	38.79	35.44	1,600.21
CHRISTIANSEN DALE	1228100016	28-91-35	LOT C IN S 1/2 SW NW	3.37	4.18	188.94
MANDERNACH REECE A	1228300005	28-91-35	LOT A IN SW 1/4	13.88	23.34	1,053.76
MAHOOD GARY	1228400006	28-91-35	LOT D IN W 1/2 SE	29.18	49.74	2,245.88
MAHOOD JANET D	1228400007	28-91-35	LOT E IN E 1/2 SE	55.91	77.53	3,500.43
JORGENSEN ANN L REV TRUST	1229200001	29-91-35	NW NE	33.00	21.00	948.27
	1229200003	29-91-35	SW NE	17.00	10.07	454.49
	1229200005	29-91-35	NE NE (EX LOTS A & B)	33.09	15.55	702.17

MAIN TILE SYSTEM ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
IEHL BRIAN G	1229200006	29-91-35	LOTS A & B IN NE NE	4.70	2.00	90.18
DEPT OF NATURAL RESOURCES	1229400001	29-91-35	NW SE (EX S 132')	1.00	0.86	39.04
ARENDS REVA	1229400015	29-91-35	N 1/3 NE SE (EX TRI PT) & (EX LOT J	4.00	2.52	113.57
S & A PORK LLC	1229400016	29-91-35	LOT J IN NE SE	2.33	1.24	56.09
DUFFY JOHN J	1234100001	34-91-35	NW NW	31.00	33.90	1,530.57
Buena Vista County Secondary Roads			RIGHT-OF-WAY	46.71	36.55	1,650.32
TOTALS:				1,516.26		100,000.00

APPENDIX C: DD 101 BV, LAT 1 RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



LEGEND

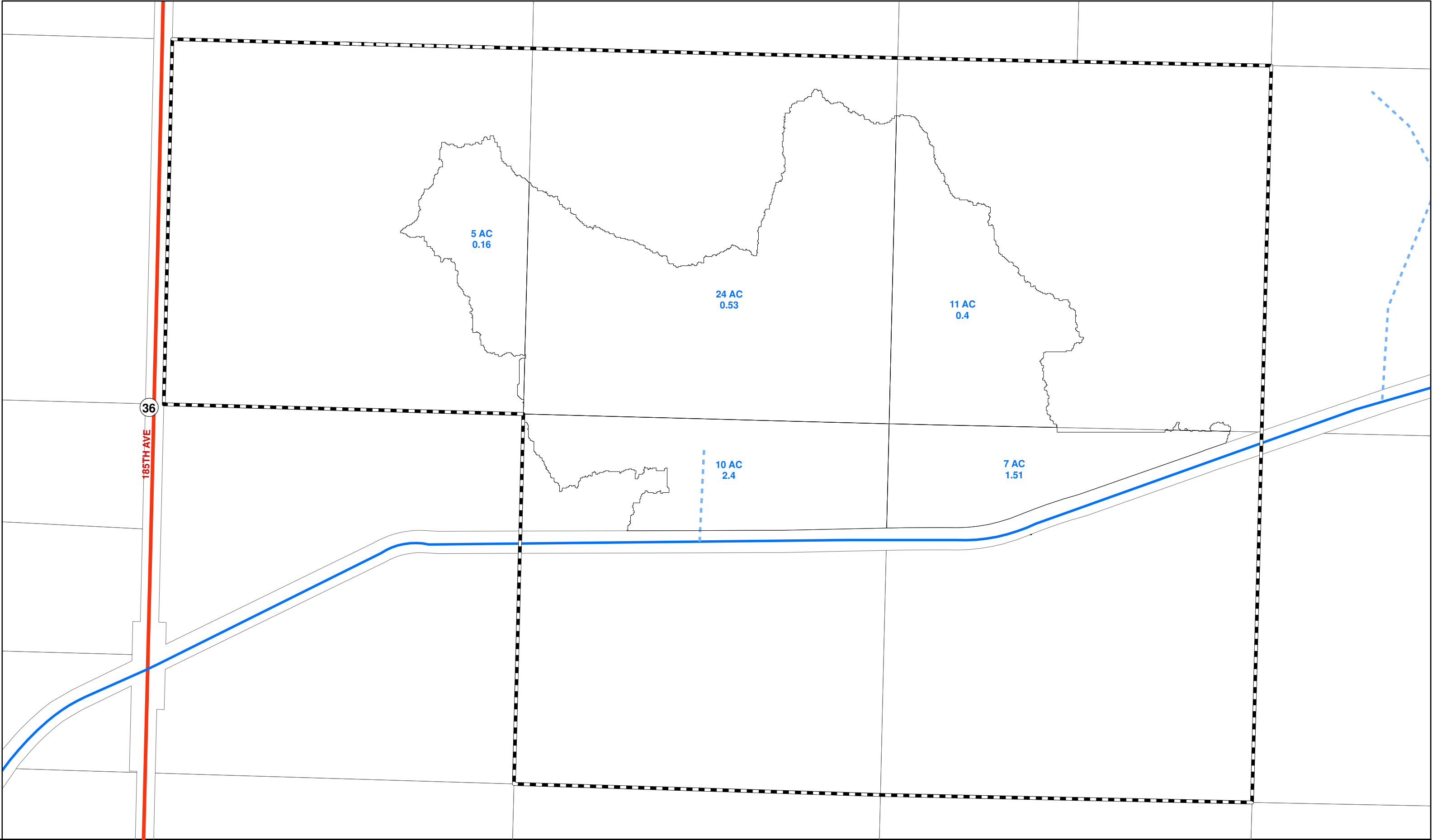
DD 101 BV, LAT 1 ASSESSMENT

DD 101 BV, LAT 1 WATERSHED

DD 101 BV INTERIOR BOUNDARIES

DD 101 BV OPEN DITCH

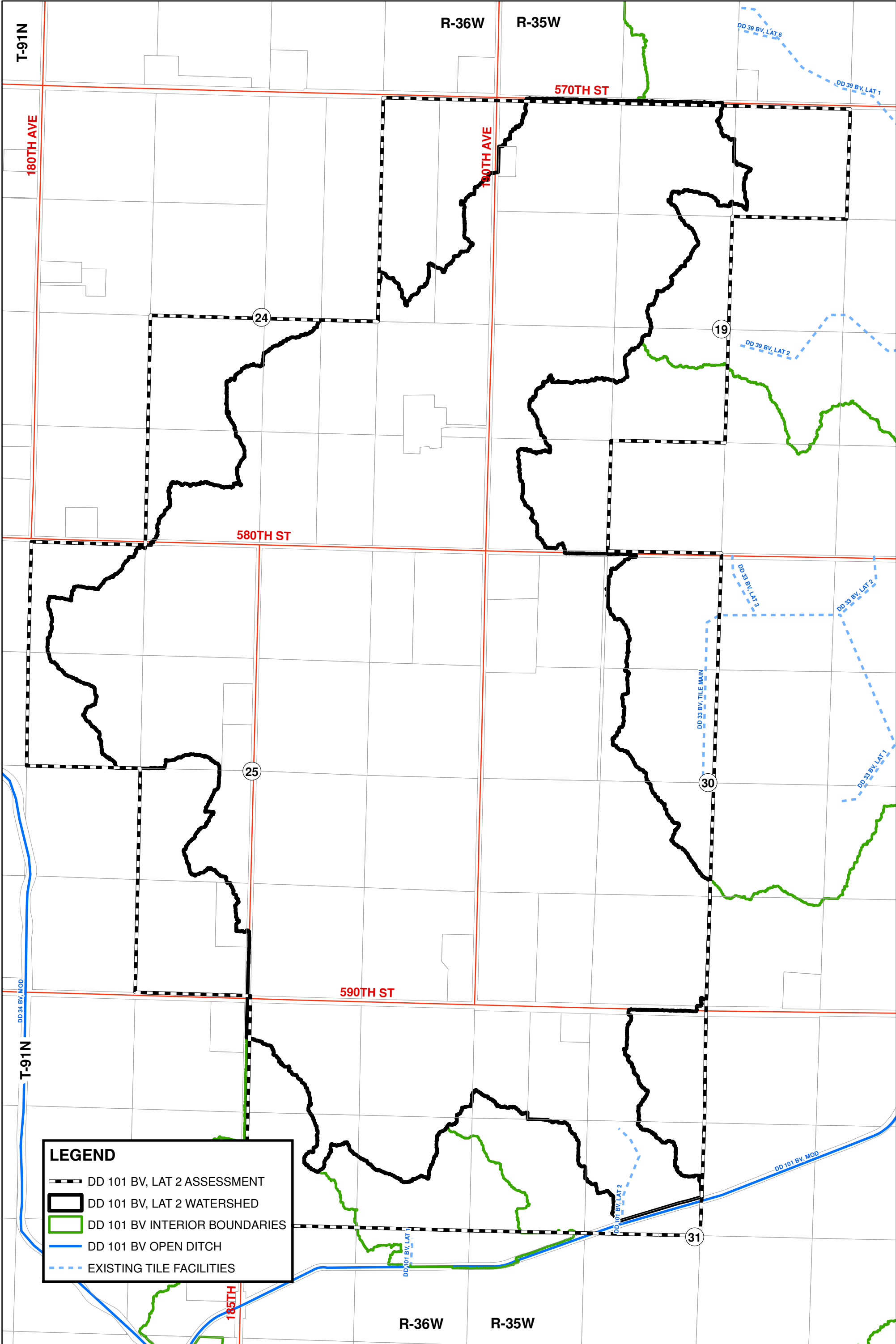
EXISTING TILE FACILITIES

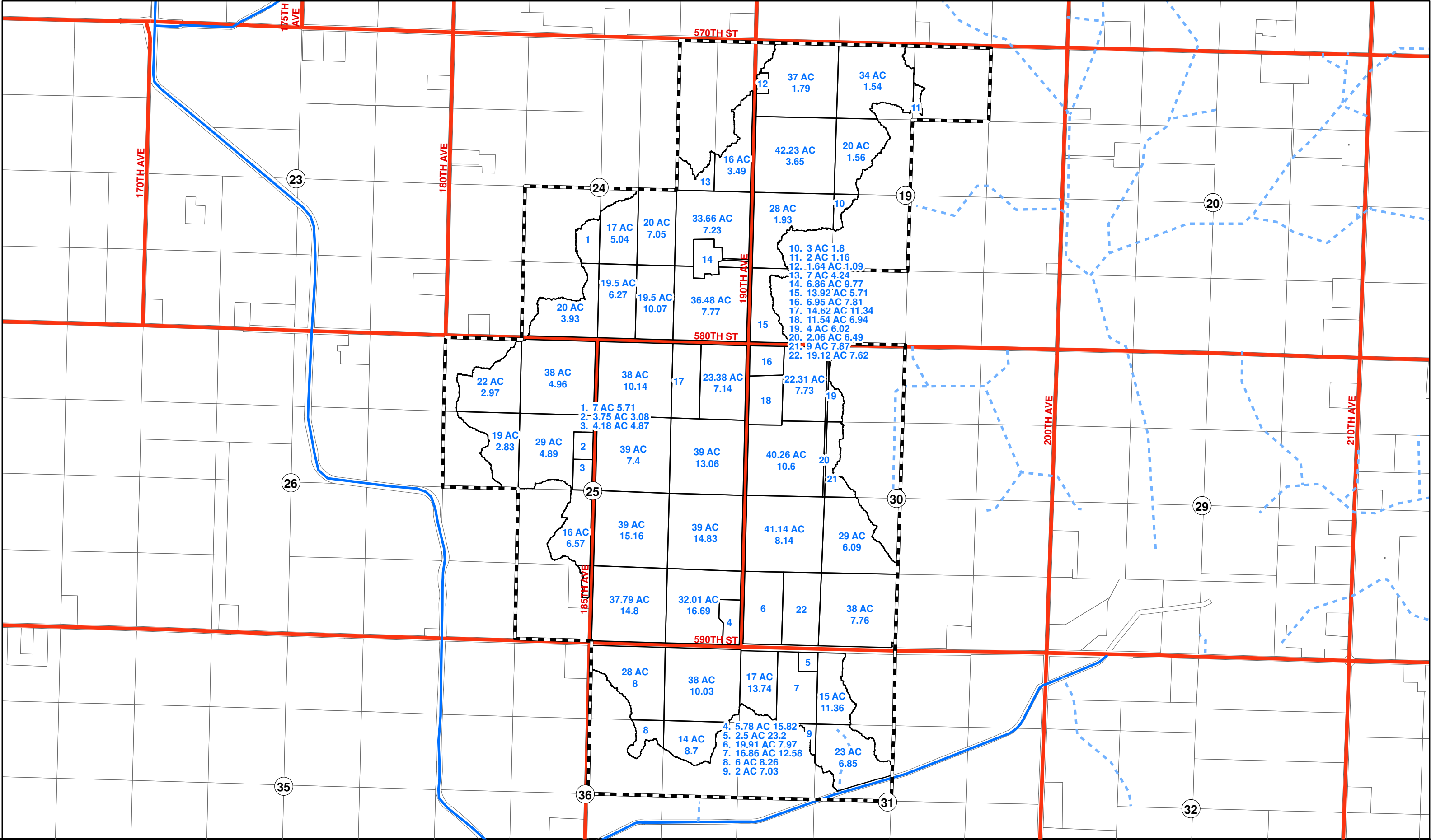


ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
GRANT TWP (T-91N R-36W)						
JORGENSEN KEITH E TRUST	1136200003	36-91-36	SW NE	5.00	3.32	151.65
NEHRING KAREN	1136200004	36-91-36	SE NE	24.00	53.08	2,423.19
MORROW MILDRED J	1136400002	36-91-36	NE SE	10.00	100.00	4,565.47
COON TWP (T-91N R-35W)						
NEHRING KAREN	1231100004	31-91-35	SW NW	11.00	18.42	840.88
SIEVERS MARIGRACE A REV TRUST	1231300001	31-91-35	NW SW	7.00	44.22	2,018.81
Buena Vista County Secondary Roads				RIGHT-OF-WAY	0.00	0.00
TOTALS:				57.00		10,000.00

APPENDIX D: DD 101 BV, LAT 2 RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE





ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 10,000
GRANT TWP (T-91N R-36W)						
EHLERS LAWRENCE P LIFE USE	1124200005	24-91-36	W 1/2 E 1/2 NE	7.00	5.02	29.69
	1124200006	24-91-36	E 1/2 E 1/2 NE	16.00	9.46	55.90
BWT HOLDINGS LLLP	1124300002	24-91-36	NE SW	7.00	6.76	39.98
	1124300004	24-91-36	SE SW	20.00	13.30	78.65
SCHOENFELD SHARON TRUSTEE	1124400001	24-91-36	W 1/2 NW SE	17.00	14.50	85.72
	1124400002	24-91-36	E 1/2 NW SE	20.00	23.86	141.09
	1124400004	24-91-36	W 1/2 SW SE	19.50	20.66	122.17
	1124400005	24-91-36	E 1/2 SW SE	19.50	33.22	196.42
ARENDTS KEITH V TESTAMENTARY TRUST	1124400007	24-91-36	NE SE (EX LOTS C & D)	33.66	41.17	243.41
	1124400009	24-91-36	SE SE (EX LOTS C & D)	36.48	47.94	283.42
MILLER JAY L	1124400008	24-91-36	LOTS C & D E 1/2 SE	6.86	11.34	67.03
PETERS CONNIE	1125100001	25-91-36	NW NW	22.00	11.05	65.32
	1125100003	25-91-36	SW NW	19.00	9.08	53.68
KREBS REYNOLDS E	1125100002	25-91-36	NE NW	38.00	31.87	188.43
	1125100004	25-91-36	SE NW (EX PT)	29.00	23.97	141.71
WAGENER TIMOTHY RAYE	1125100006	25-91-36	PT SE NW (372' X 1019') (EX LOT A)	3.75	1.95	11.55
ADAMS JAMES M	1125100007	25-91-36	LOT A IN SE NW	4.18	3.45	20.37
JORGENSEN KEITH E TRUST	1125200001	25-91-36	NW NE	38.00	65.18	385.37
	1136200003	36-91-36	SW NE	6.00	8.39	49.58
	1125200006	25-91-36	W 15A IN NE NE	14.62	28.05	165.86
	1125300002	25-91-36	NE SW	16.00	17.77	105.09
	1136200001	36-91-36	NW NE	28.00	37.91	224.12

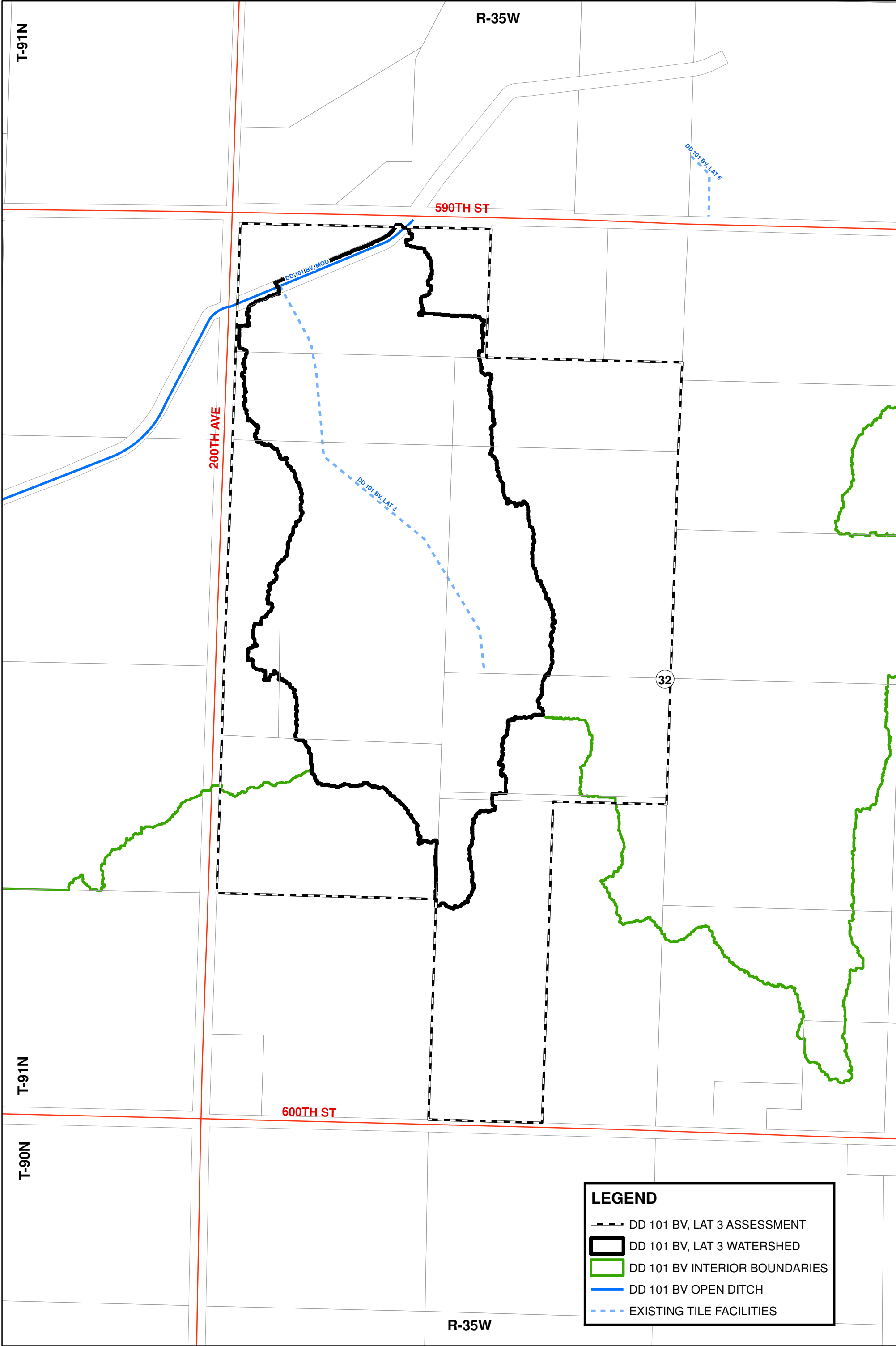
ASSESSMENT SCHEDULE

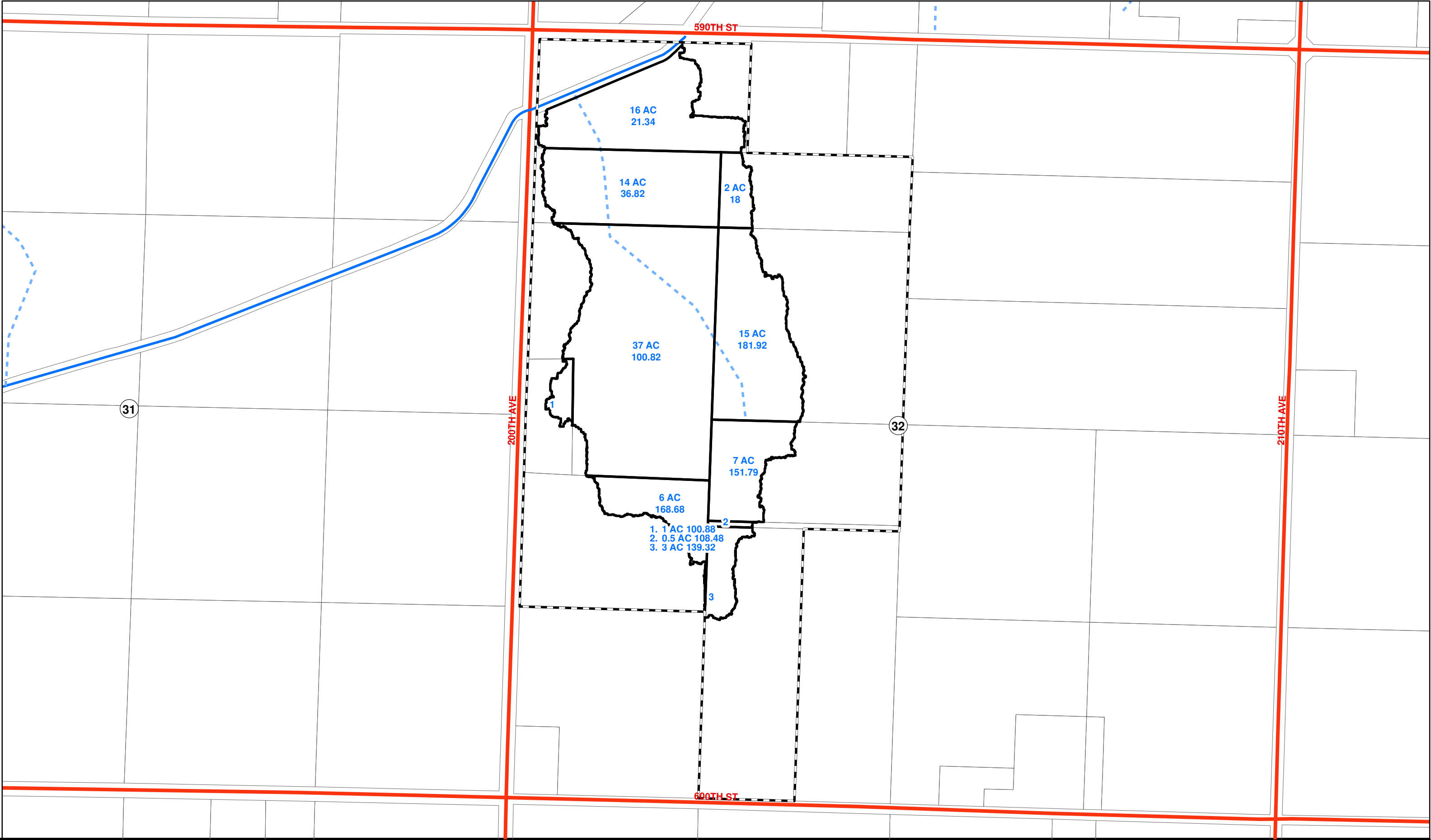
LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 10,000
LUCHT LARRY & LUCHT BARBARA	1125200003	25-91-36	SW NE	39.00	48.84	288.75
	1125200004	25-91-36	SE NE	39.00	86.17	509.49
	1125400001	25-91-36	NW SE	39.00	100.00	591.24
	1125400003	25-91-36	SW SE	37.79	94.61	559.38
JORGENSEN RONALD	1125200005	25-91-36	NE NE (EX W 15A)	23.38	28.24	166.97
WEBER APRIL	1125300006	25-91-36	LOT B SE SW	2.00	2.10	12.39
NEHRING KAREN	1125400002	25-91-36	NE SE	39.00	97.84	578.46
	1125400004	25-91-36	SE SE EX PT	32.01	90.37	534.31
	1125400005	25-91-36	PT SE SE	5.78	15.47	91.44
	1136200002	36-91-36	NE NE	38.00	64.47	381.15
	1136200004	36-91-36	SE NE	14.00	20.60	121.81
COON TWP (T-91N R-35W)						
SIEVERS RANDAL H	1219100003	19-91-35	SW NW	42.23	26.07	154.16
	1219100009	19-91-35	NW NW (EX LOT A)	37.00	11.18	66.10
	1219100011	19-91-35	NE NW	34.00	8.88	52.51
	1219100012	19-91-35	SE NW	20.00	5.28	31.22
SIEVERS JOHN R	1219100010	19-91-35	LOT A IN NW NW	1.64	0.30	1.79
GERKE FAMILY TRUST	1219200001	19-91-35	NW NE	2.00	0.39	2.31
SIEVERS BRIAN L	1219300001	19-91-35	NW SW	28.00	9.15	54.11
	1219300002	19-91-35	NE SW	3.00	0.91	5.39
	1219300003	19-91-35	SW SW	13.92	13.43	79.42
JORGENSEN FARELL LOUISE	1230100001	30-91-35	PT IN NW CORNER OF NW 1/4	6.95	9.18	54.25
	1230100009	30-91-35	LOT A IN W 1/2 NW	11.54	13.54	80.04

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 10,000
POWELL RANDALL DAVID	1230100003	30-91-35	E 2.06 A W 1/2 NW	2.06	2.26	13.36
	1230100004	30-91-35	NE NW	4.00	4.08	24.10
	1230100006	30-91-35	SE NW	9.00	11.98	70.86
JORGENSEN RONALD	1230100007	30-91-35	SW NW (EX E 1.03 A & EX PT LOT A)	40.26	72.16	426.63
	1230100008	30-91-35	NW NW EX E 1.03 A & EX PT IN NW CORNE & EX LOT A	22.31	29.18	172.55
SYPAL FAMILY TRUST NO 2	1230300001	30-91-35	NW SW	41.14	56.64	334.90
	1230300002	30-91-35	NE SW	29.00	29.85	176.48
	1230300004	30-91-35	PT SW SW	19.12	24.65	145.76
	1230300005	30-91-35	SE SW	38.00	49.84	294.69
NEHRING WADE G	1230300003	30-91-35	PT SW SW	19.91	26.83	158.62
	1231100006	31-91-35	PT E 1/2 NW NW (320' X 400')	2.50	9.81	58.01
NEHRING KAREN	1231100001	31-91-35	W 661.11' OF N 1317.78' OF NW 1/4	17.00	39.50	233.56
	1231100004	31-91-35	SW NW	2.00	2.38	14.06
	1231100007	31-91-35	NW NW (EX W 661.11') & (EX PT 320' X 400')	16.86	35.86	212.03
RICHTER GERALD W REV TRUST	1231100003	31-91-35	NE NW	15.00	28.83	170.45
	1231100005	31-91-35	SE NW	23.00	26.65	157.54
Buena Vista County Secondary Roads			RIGHT-OF-WAY	42.72	27.94	165.15
TOTALS:				1,274.67		10,000.00

APPENDIX E: DD 101 BV, LAT 3 RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE

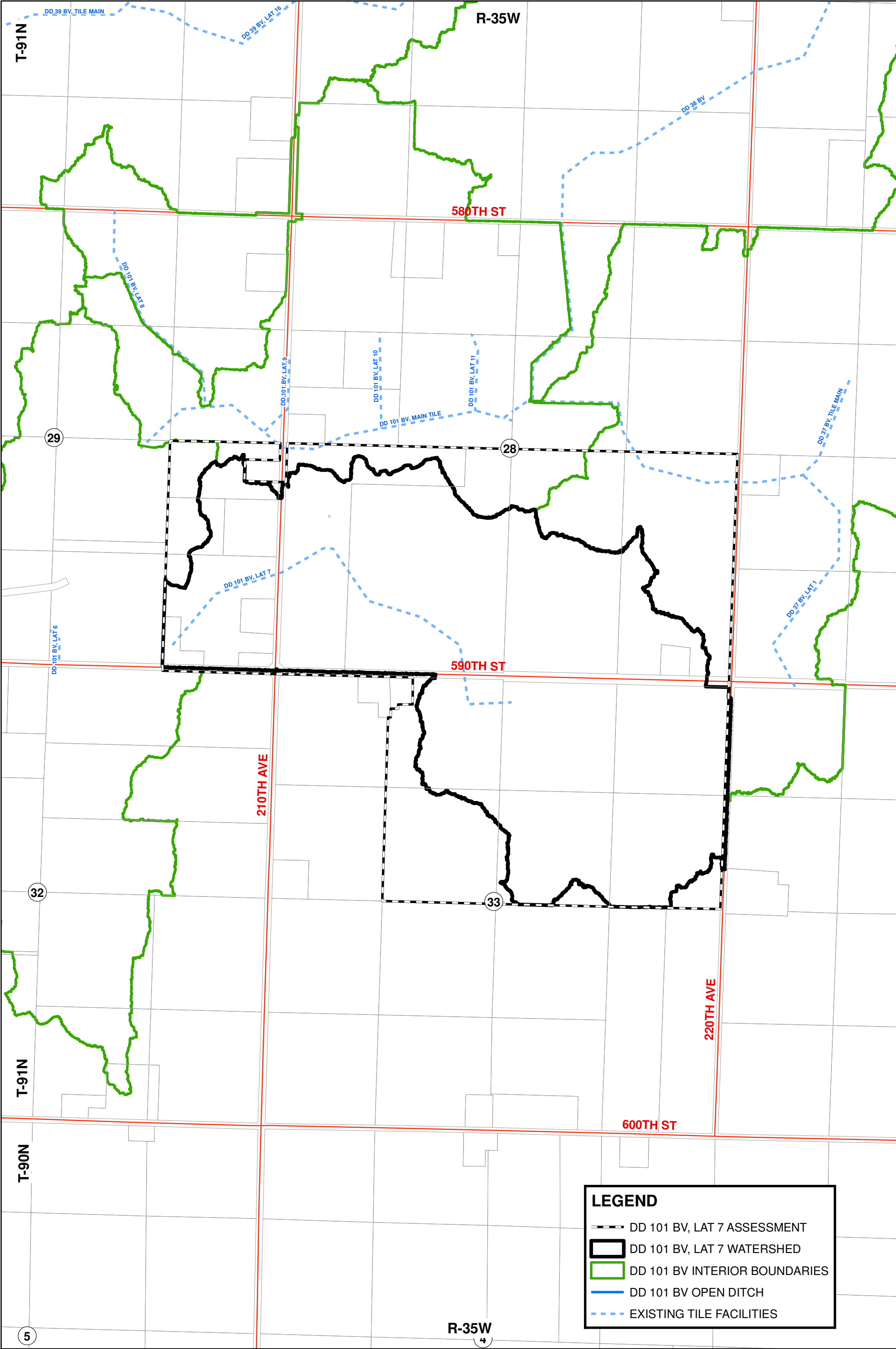




ASSESSMENT SCHEDULE

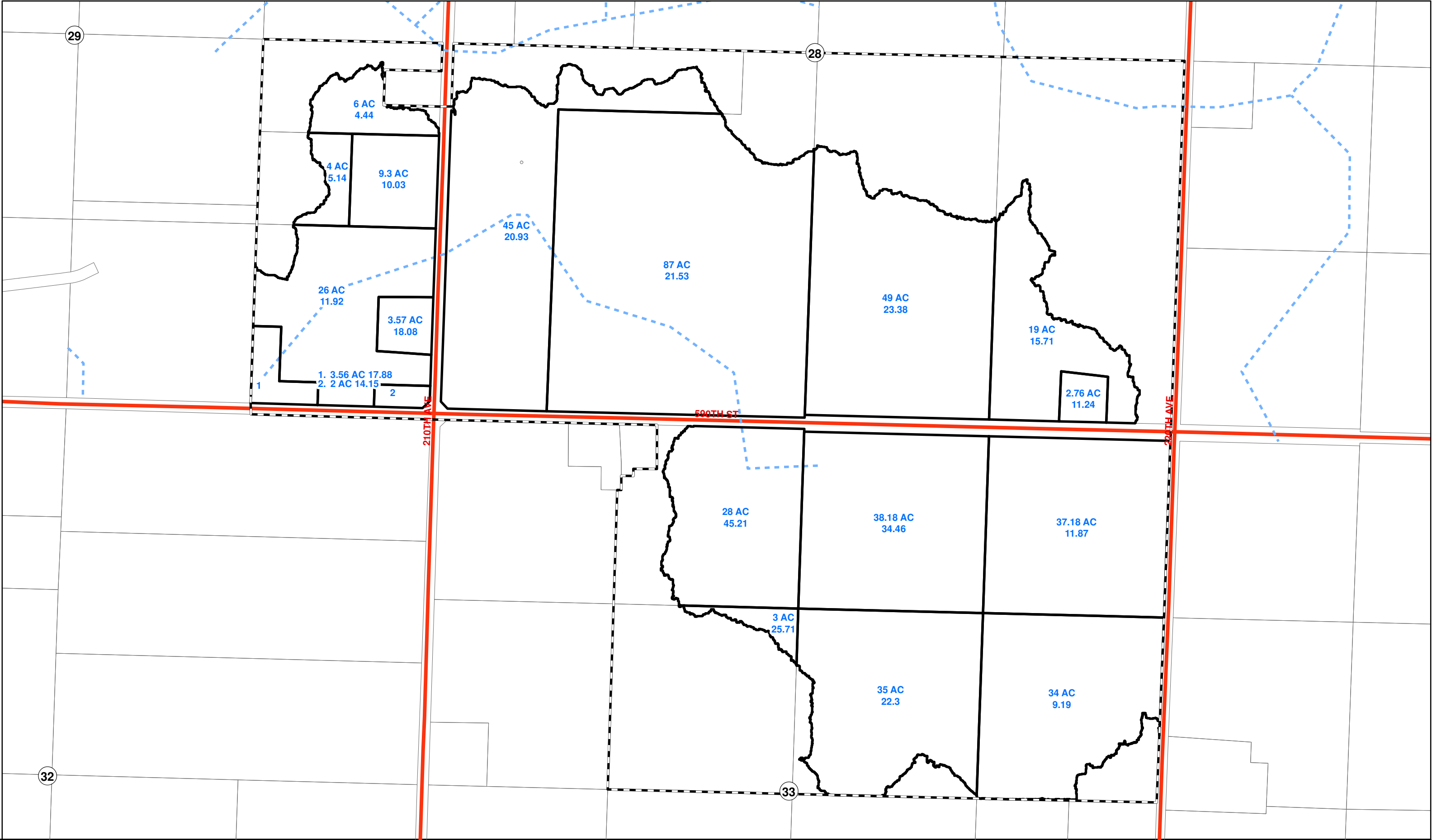
LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
COON TWP (T-91N R-35W)						
RAILSBACK NORMA	1232100007	32-91-35	SE NW	15.00	73.15	2728.85
	1232100008	32-91-35	LOT B PT SW NW & PT NW SW	37.00	100.00	3730.49
	1232100011	32-91-35	S 1/2 OF NW NW (EX PT LOT D)	14.00	13.82	515.49
	1232100012	32-91-35	S 521.23' NE NW	2.00	0.97	36.01
MEINERTS CORY DEAN	1232100015	32-91-35	LOT J IN N 1/2 NW	16.00	9.15	341.48
BELLOWS ROBERT	1232300002	32-91-35	S 27.957 A IN NW SW	6.00	27.13	1012.10
	1232300005	32-91-35	N 1/2 NE SW	7.00	28.48	1062.50
SIEVERS BROTHERS LLC	1232300008	32-91-35	LOT A PT SW NW & PT NW SW	1.00	2.70	100.88
EHLERS JOEL	1232300009	32-91-35	LOT F IN E 1/2 SW	3.00	11.20	417.96
COLES KAY A	1232300011	32-91-35	LOT G IN S 1/2 NE SW	0.50	1.45	54.24
Buena Vista County Secondary Roads				RIGHT-OF-WAY	0.00	0.00
				TOTALS:	101.50	10,000.00

APPENDIX F: DD 101 BV, LAT 7 RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



LEGEND

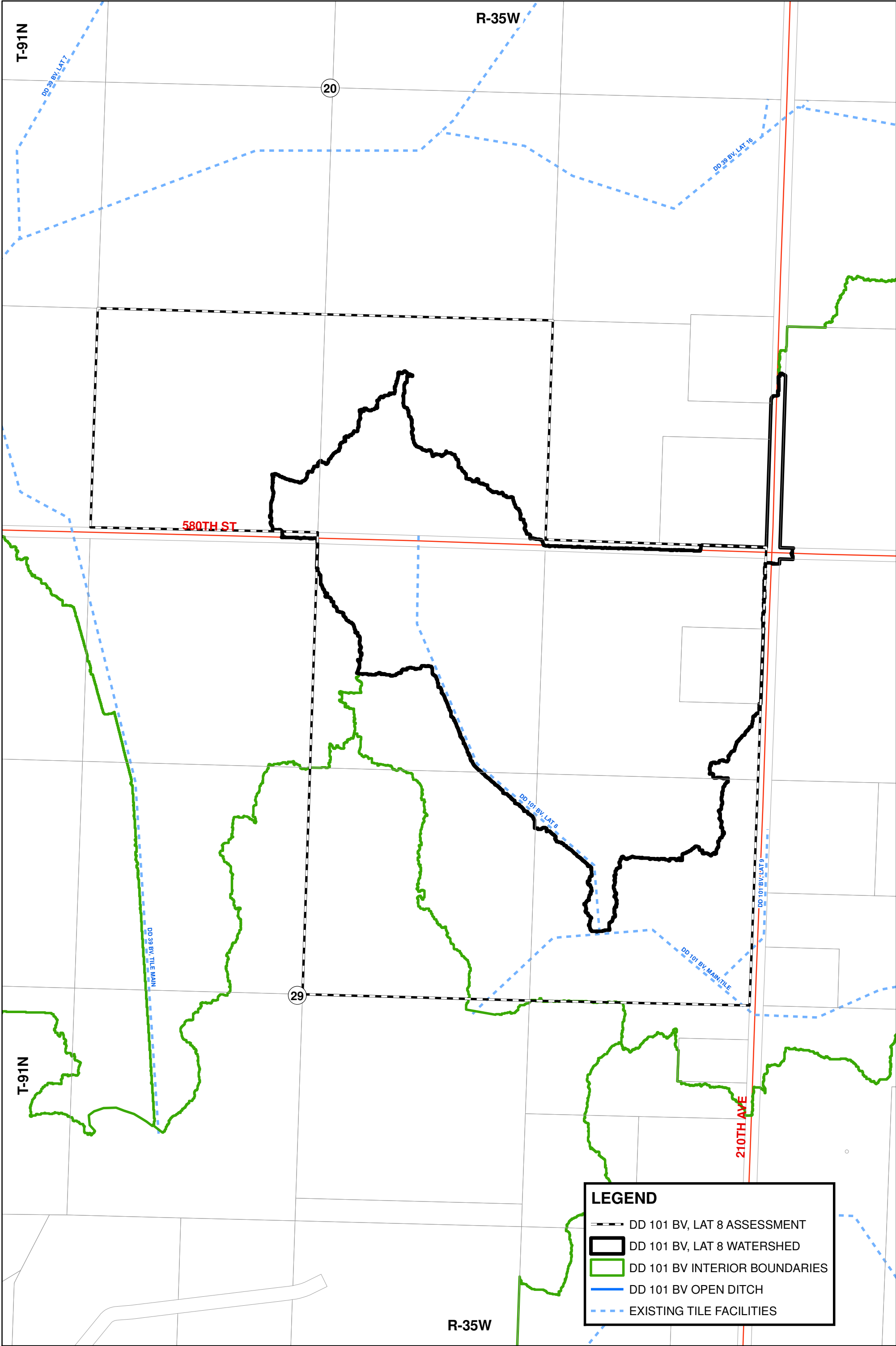
- DD 101 BV, LAT 7 ASSESSMENT
- DD 101 BV, LAT 7 WATERSHED
- DD 101 BV INTERIOR BOUNDARIES
- DD 101 BV OPEN DITCH
- EXISTING TILE FACILITIES



ASSESSMENT SCHEDULE

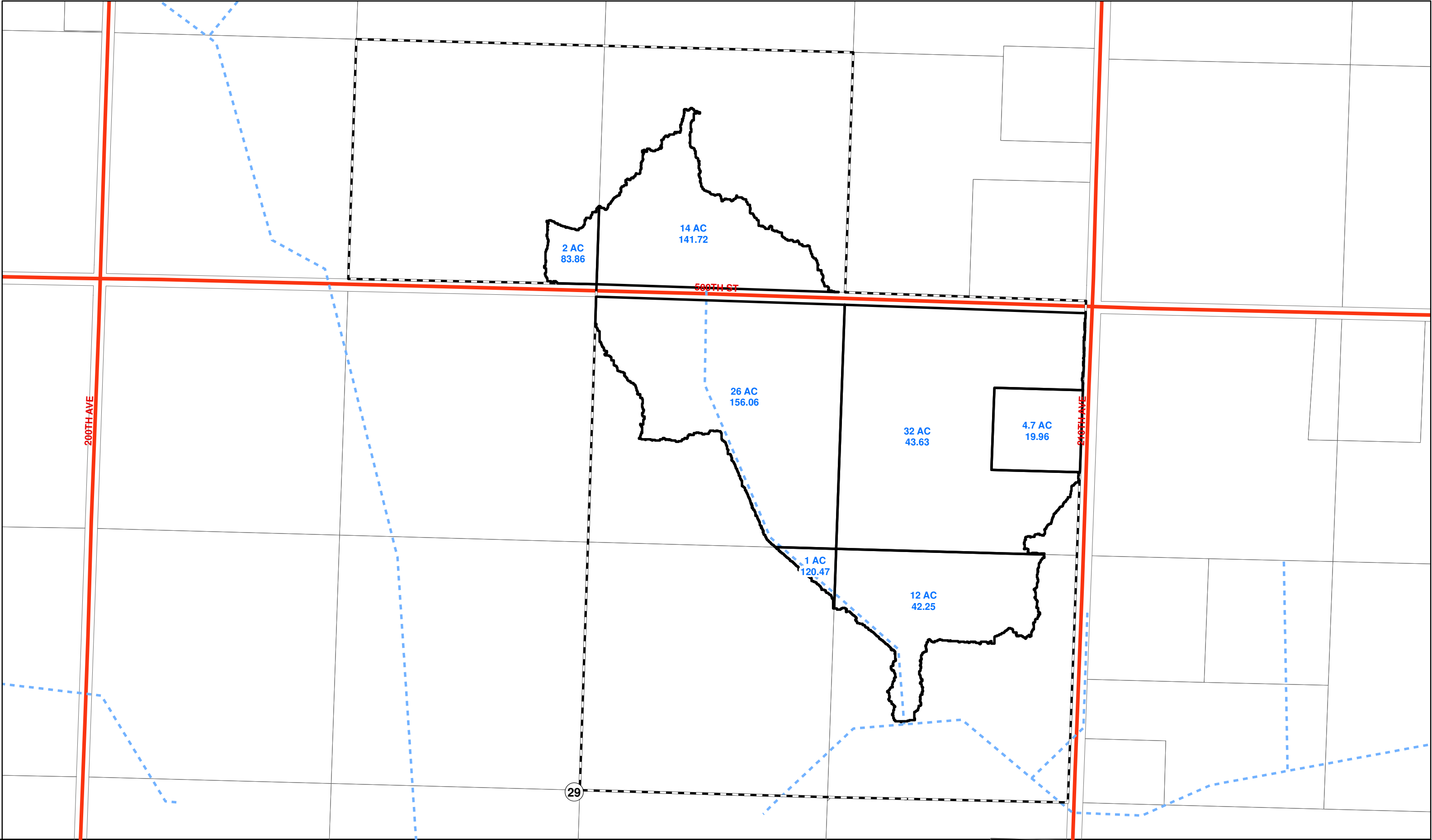
LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
COON TWP (T-91N R-35W)						
MANDERNACH REECE A	1228300005	28-91-35	LOT A IN SW 1/4	45.00	50.29	941.99
ARENDS DALE R	1228300009	28-91-35	LOT B IN SW 1/4	87.00	100.00	1872.96
KORN DENNIS	1228400005	28-91-35	3.07 AC IN SE SE	2.76	1.66	31.02
MAHOOD GARY	1228400006	28-91-35	LOT D IN W 1/2 SE	49.00	61.17	1145.69
MAHOOD JANET D	1228400007	28-91-35	LOT E IN E 1/2 SE	19.00	15.94	298.49
NORTH ROBERT DEAN	1229400007	29-91-35	3.95 A IN SE SE	3.57	3.45	64.56
CHRISTENSEN JEFFREY J	1229400008	29-91-35	2.58 A SE COR SE SE	2.00	1.51	28.30
ARENDS REVA	1229400011	29-91-35	SW NE SE	4.00	1.10	20.57
	1229400012	29-91-35	SE NE SE	9.30	4.98	93.26
	1229400013	29-91-35	SE SE (EX PT & EX LOT E)	26.00	16.54	309.80
	1229400015	29-91-35	N 1/3 NE SE (EX TRI PT) & (EX LOT J	6.00	1.42	26.63
DEPT OF NATURAL RESOURCES	1229400014	29-91-35	LOT E IN SE SE	3.56	3.40	63.64
BWT HOLDINGS LLLP	1233100004	33-91-35	SE NW	3.00	4.12	77.14
	1233100007	33-91-35	NE NW (EX PT LOT A)	28.00	67.58	1265.84
	1233200001	33-91-35	NW NE	38.18	70.25	1315.72
	1233200003	33-91-35	SW NE	35.00	41.67	780.45
J F CHENEY FARMS LLC	1233200002	33-91-35	NE NE	37.18	23.56	441.29
	1233200004	33-91-35	SE NE	34.00	16.68	312.47
Buena Vista County Secondary Roads				15.99	48.60	910.18
TOTALS:				448.54		10,000.00

APPENDIX G: DD 101 BV, LAT 8 RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



LEGEND

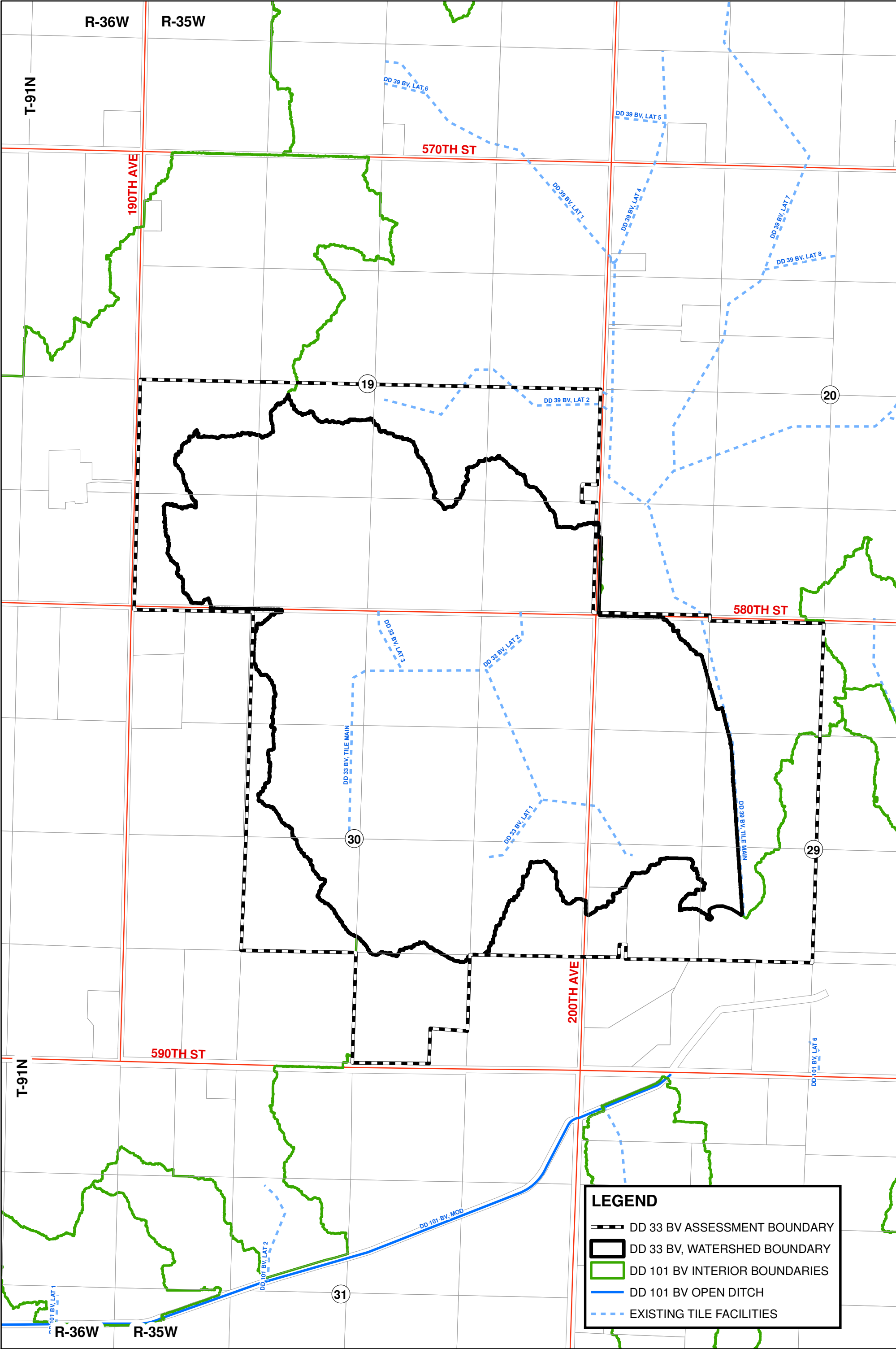
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- DD 101 BV, LAT 8 WATERSHED
- DD 101 BV INTERIOR BOUNDARIES
- DD 101 BV OPEN DITCH
- EXISTING TILE FACILITIES

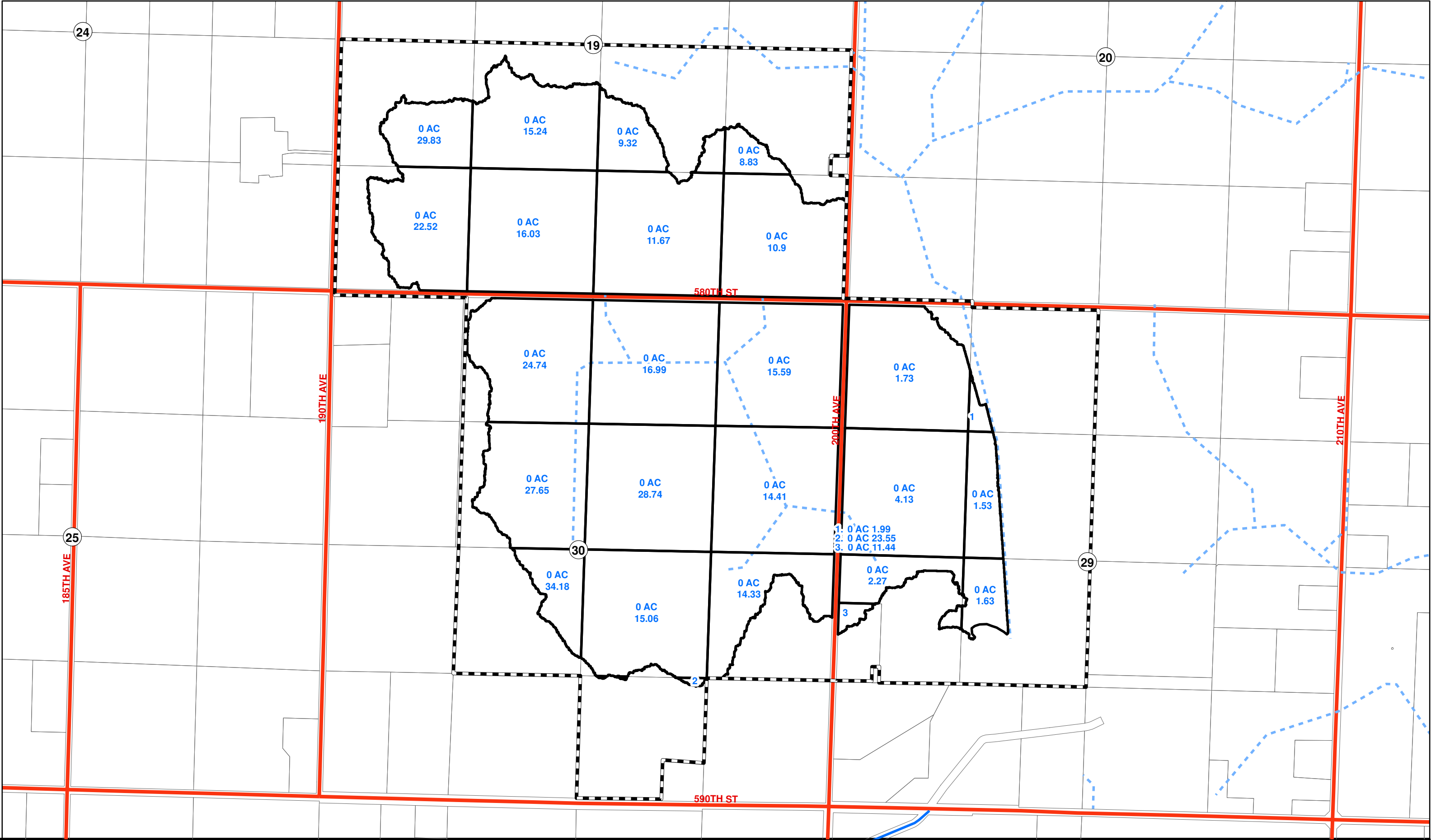


ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
COON TWP (T-91N R-35W)						
SIEVERS JOINT REV TRUST	1220300004	20-91-35	SE SW	2.00	4.13	167.25
	1220400004	20-91-35	SW SE	14.00	48.90	1,978.55
JORGENSEN ANN L REV TRUST	1229200001	29-91-35	NW NE	26.00	100.00	4,046.09
	1229200003	29-91-35	SW NE	1.00	2.97	120.14
ARENDS DALE	1229200004	29-91-35	SE NE & TRI PT NW COR NE SE	12.00	12.50	505.61
JORGENSEN ANN L REV TRUST	1229200005	29-91-35	NE NE (EX LOTS A & B)	32.00	34.41	1,392.26
IEHL BRIAN G	1229200006	29-91-35	LOTS A & B IN NE NE	4.70	3.00	121.58
Buena Vista County Secondary Roads				RIGHT-OF-WAY	5.38	41.24
				TOTALS:	97.08	10,000.00

APPENDIX H: DD 33 BV, MT RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE





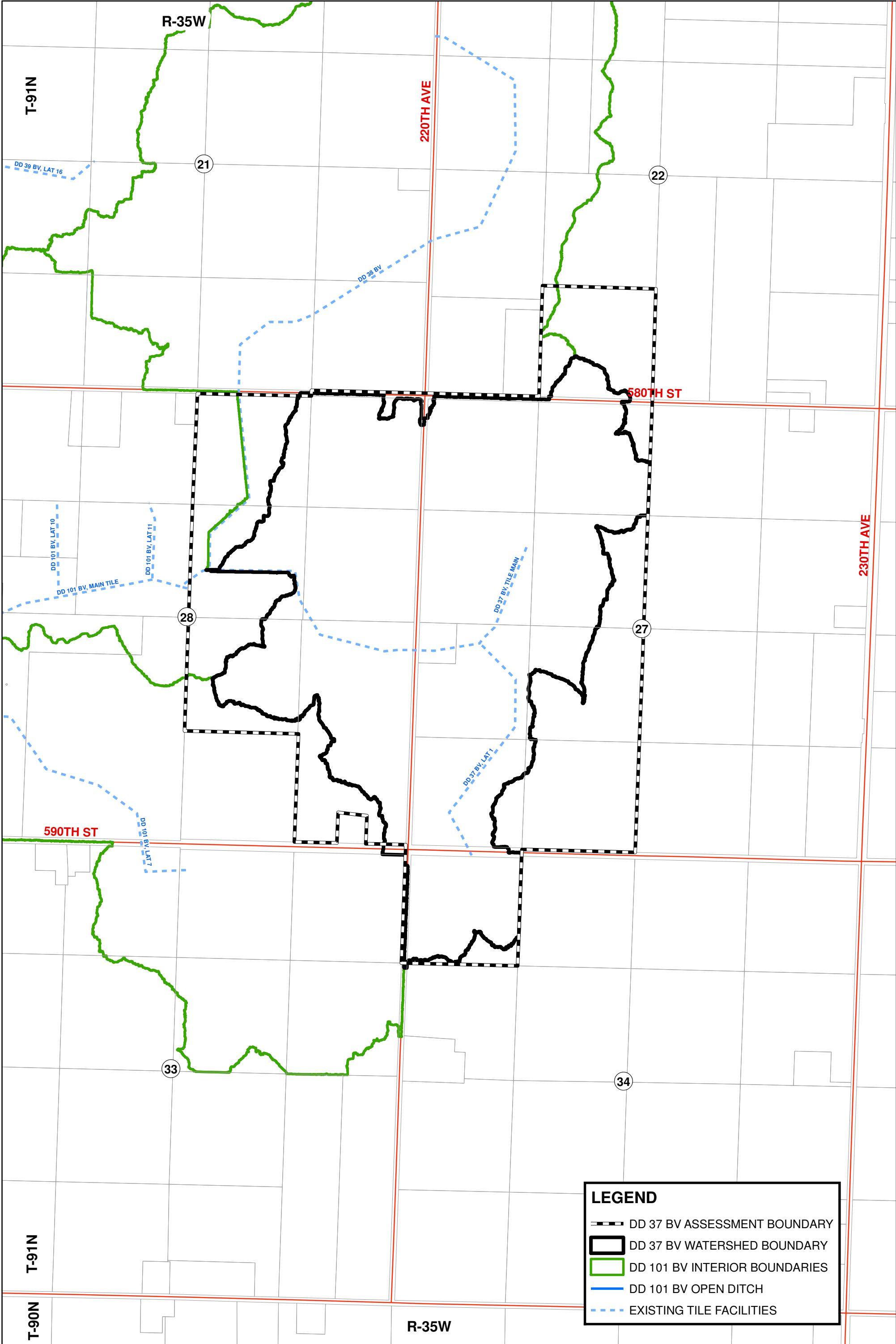
ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
COON TWP (T-91N R-35W)						
SIEVERS BRIAN L	1219300001	19-91-35	NW SW	14.00	29.14	368.30
	1219300002	19-91-35	NE SW	28.00	30.79	389.20
	1219300003	19-91-35	SW SW	27.00	43.08	544.59
	1219300004	19-91-35	SE SW	39.00	48.14	608.44
GROTE KEITH J	1219400001	19-91-35	NW SE	13.00	8.26	104.37
	1219400002	19-91-35	NE SE (EX LOT B)	5.00	3.10	39.19
R AND V FARMS INC	1219400004	19-91-35	SW SE	38.00	33.10	418.43
	1219400005	19-91-35	SE SE	35.00	26.36	333.24
	1229100001	29-91-35	NW NW	35.00	3.43	43.39
	1229100002	29-91-35	NE NW	2.00	0.24	2.99
	1229100004	29-91-35	SE NW	10.00	0.96	12.11
RHO PROPERTIES LLC	1229100003	29-91-35	SW NW	39.00	10.37	131.10
	1229300001	29-91-35	NW SW	2.00	1.57	19.83
MANDERNACH RYAN P	1229300003	29-91-35	NW SW (EX PT)	11.00	2.01	25.39
	1229300004	29-91-35	NE SW	7.00	0.77	9.78
	1230100004	30-91-35	NE NW	35.00	75.12	949.50
POWELL RANDALL DAVID	1230100006	30-91-35	SE NW	31.00	78.02	986.20
	1230200001	30-91-35	NW NE	39.00	55.93	707.00
	1230200002	30-91-35	NE NE	38.00	44.82	566.59

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 10,000
BODHOLDT QUENTIN	1230200003	30-91-35	SW NE	40.00	100.00	1264.01
	1230200004	30-91-35	SE NE	39.00	42.52	537.50
	1230300002	30-91-35	NE SW	11.00	33.37	421.83
	1230400001	30-91-35	NW SE	39.00	45.60	576.34
SYPAL FAMILY TRUST NO 2	1230400002	30-91-35	NE SE	21.00	22.52	284.61
SIEVERS RANDAL H	1230400003	30-91-35	SW SE (EX PT)	1.00	1.67	21.15
BUENA VISTA COUNTY SECONDARY ROADS			RIGHT-OF-WAY	13.38	50.23	634.92
TOTALS:				612.38		10,000.00

APPENDIX I: DD 37 BV, MT RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE



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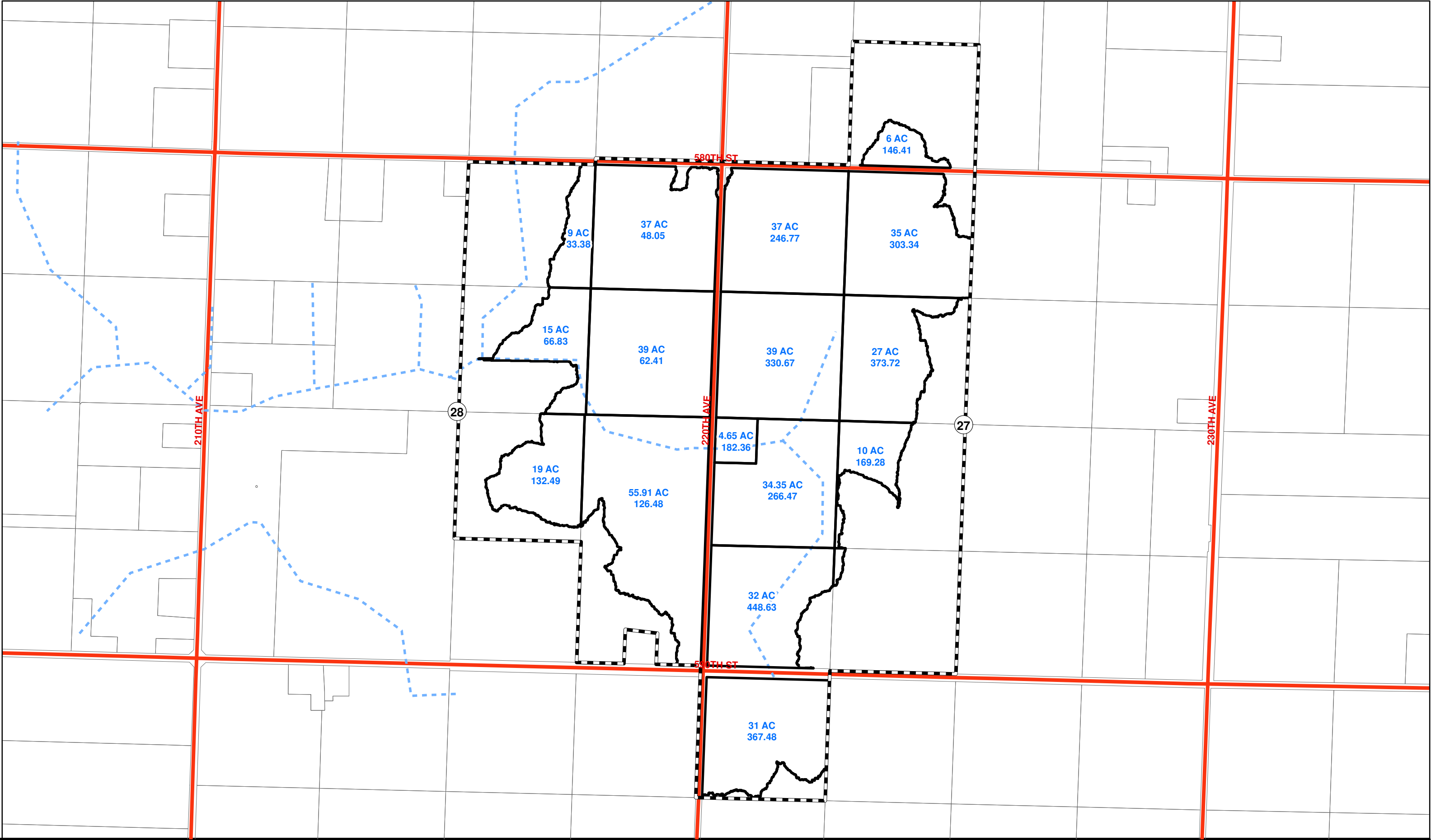
DD 37 BV ASSESSMENT BOUNDARY

DD 37 BV WATERSHED BOUNDARY

DD 101 BV INTERIOR BOUNDARIES

DD 101 BV OPEN DITCH

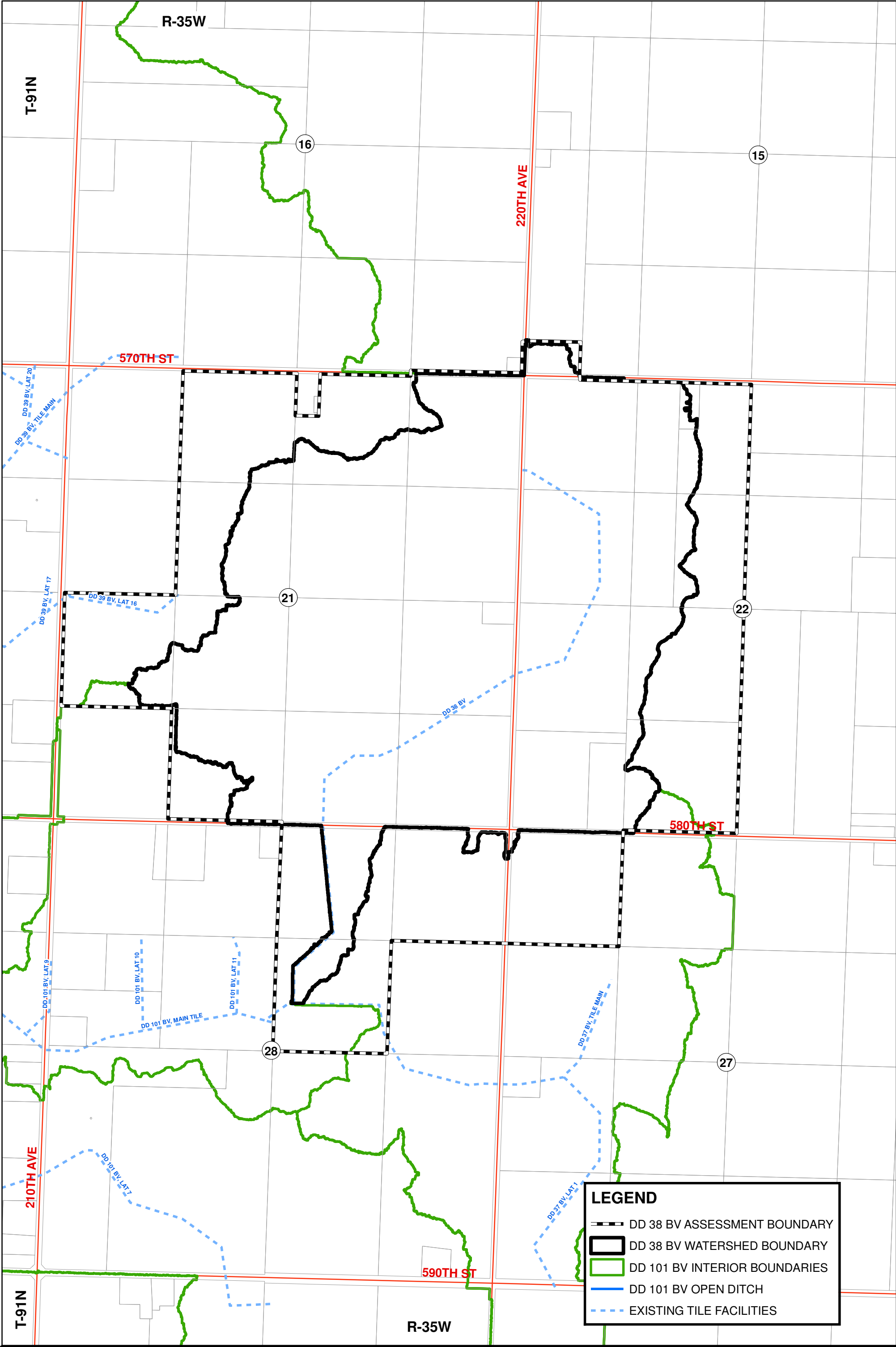
EXISTING TILE FACILITIES

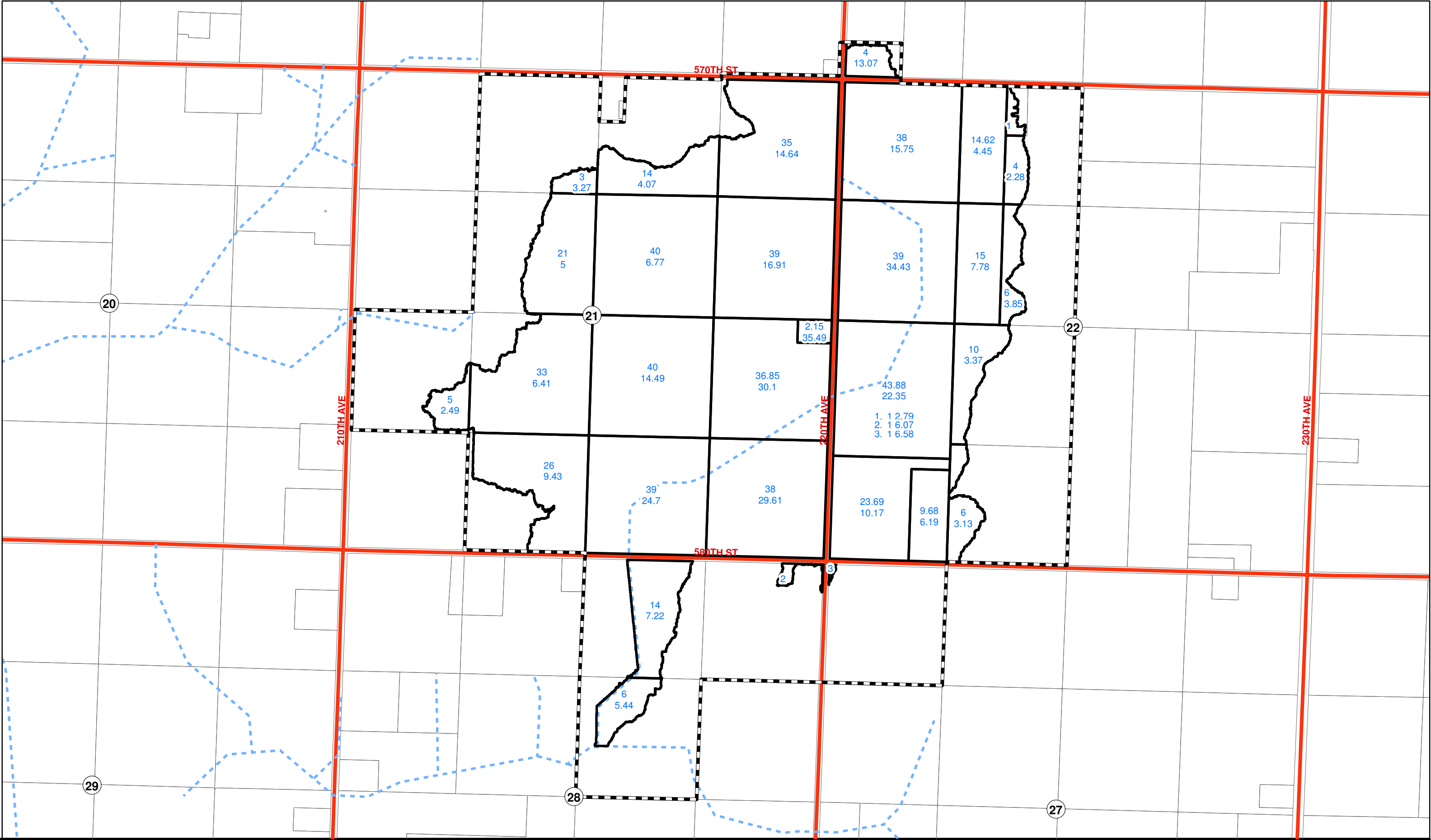


ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	ACRES	CLASS (%)	ASSESSMENT PER 100,000
COON TWP (T-91N R-35W)						
S5 LLC	1222300005	22-91-35	SE SW	6.00	6.12	878.47
SHAW SHARON LEE	1227100001	27-91-35	NW NW	37.00	63.60	9,130.64
CAVE EDNA B	1227100002	27-91-35	NE NW	35.00	73.95	10,616.79
HENNINGSEN NEWTON FARMS LLC - SERIES 2A	1227100003	27-91-35	SW NW	39.00	89.83	12,896.21
	1228200001	28-91-35	NW NE	9.00	2.09	300.45
	1228200002	28-91-35	NE NE	37.00	12.38	1,777.89
	1228200003	28-91-35	SW NE	15.00	6.98	1,002.43
	1228200004	28-91-35	SE NE	39.00	16.95	2,433.85
BELLOWS ROBERT	1227100004	27-91-35	SE NW	27.00	70.29	10,090.38
	1227300001	27-91-35	NW SW	4.65	5.91	847.97
	1227300002	27-91-35	NW SW (EX PT)	34.35	63.76	9,153.16
	1227300003	27-91-35	NE SW	10.00	11.79	1,692.77
NEHRING WADE	1227300004	27-91-35	SW SW	32.00	100.00	14,356.21
	1227300005	27-91-35	SE SW	1.00	2.27	325.32
MAHOOD GARY	1228400006	28-91-35	LOT D IN W 1/2 SE	19.00	17.54	2,517.38
MAHOOD JANET D	1228400007	28-91-35	LOT E IN E 1/2 SE	55.91	49.26	7,071.73
DUFFY JOHN J	1234100001	34-91-35	NW NW	31.00	79.35	11,391.98
Buena Vista County Secondary Roads			RIGHT-OF-WAY	15.93	24.49	3,516.37
TOTALS:				447.84		100,000.00

APPENDIX J: DD 38 BV, MT RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE





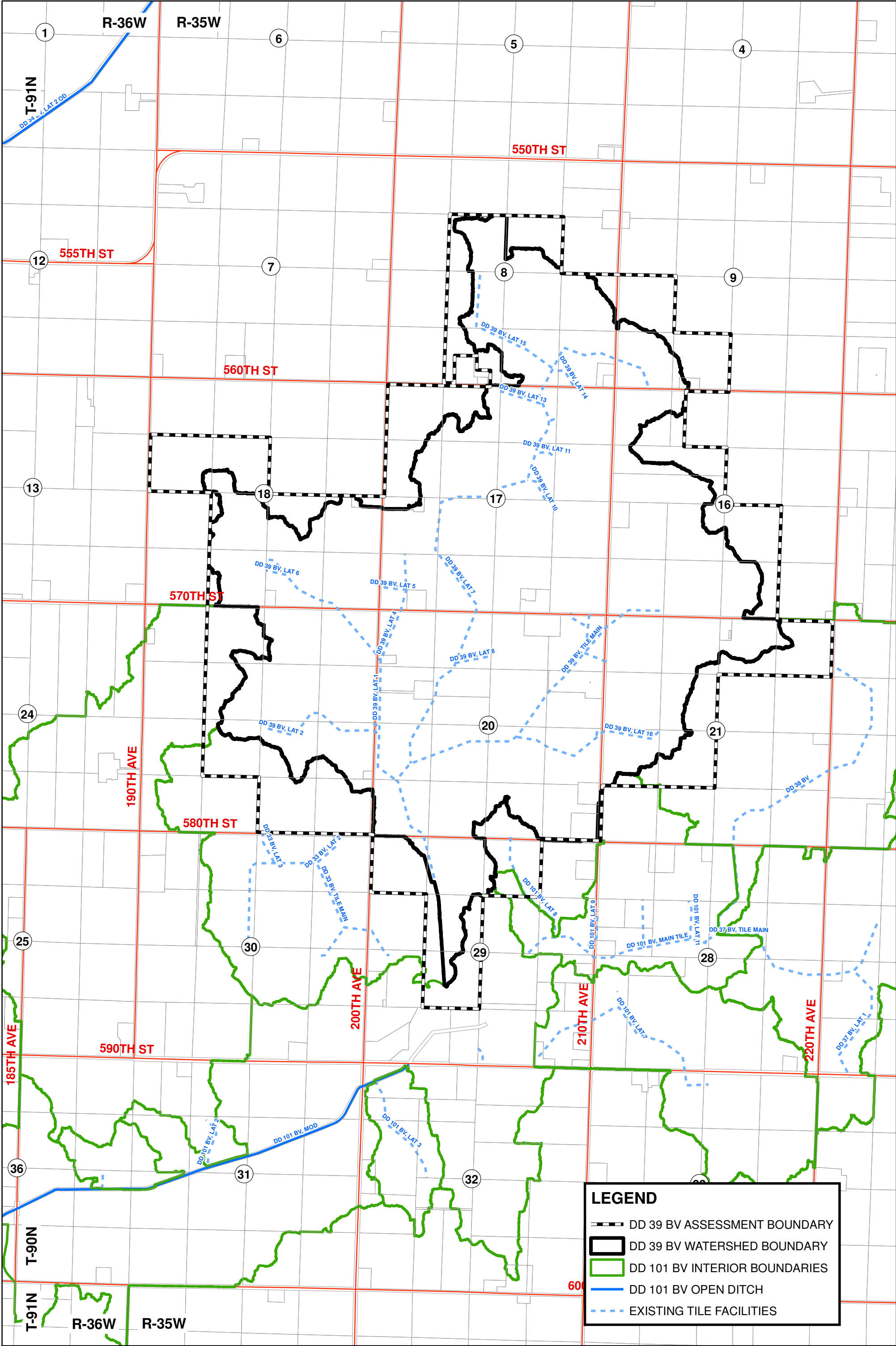
ASSESSMENT SCHEDULE

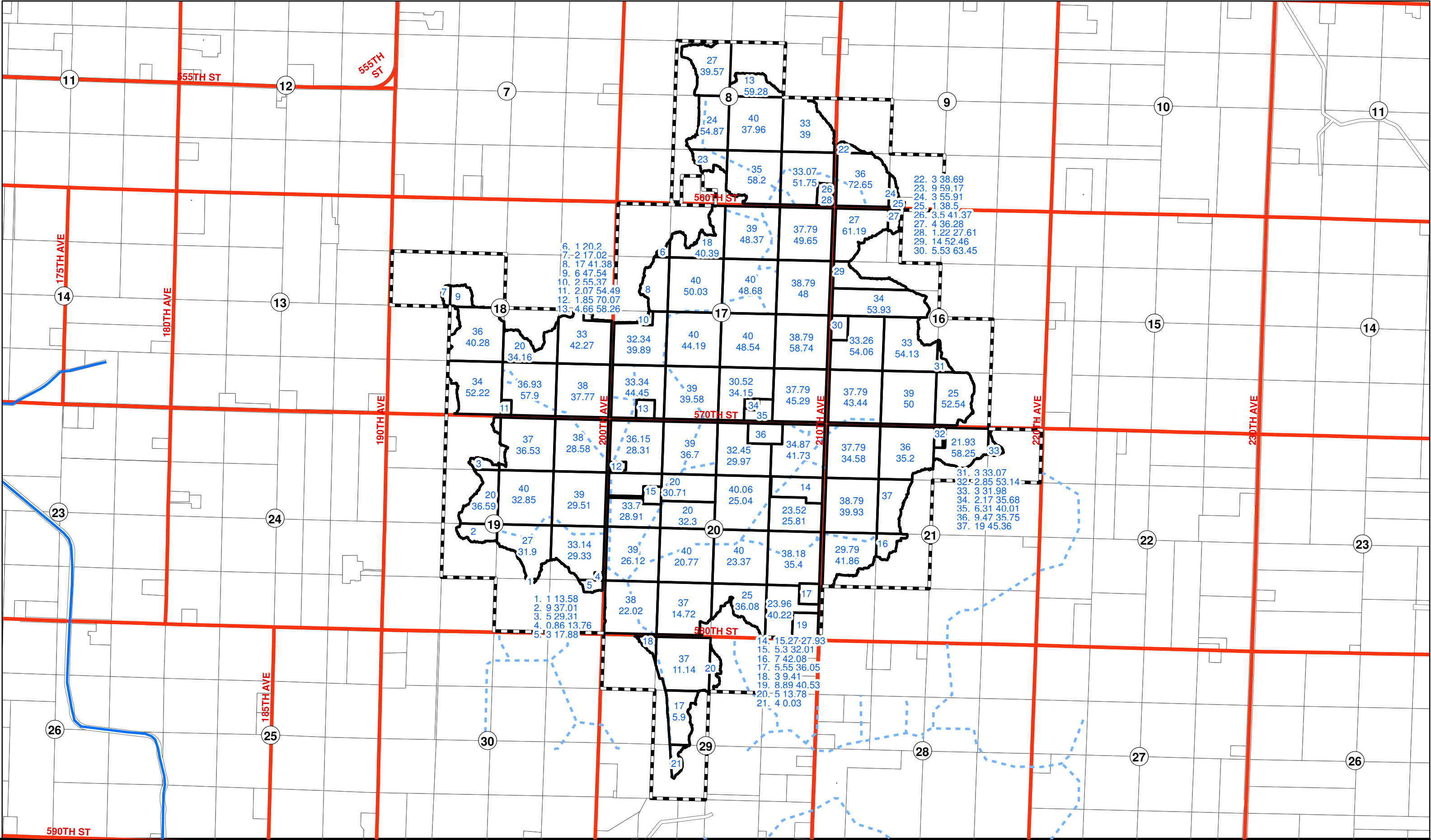
LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 10,000
COON TWP (T-91N R-35W)						
WINDERS JOHN R	1215300009	15-91-35	LOT B IN W 1/2 W 1/2 SW	4.00	3.89	52.28
SUMARICO FARMS LLC	1221100002	21-91-35	NE NW	3.00	0.73	9.82
	1221100004	21-91-35	SE NW	21.00	7.82	105.05
WITT ENTERPRISES LLC	1221200002	21-91-35	NE NE	35.00	38.17	512.53
EHLERS BETTY JANE REV TRUST	1221200003	21-91-35	SW NE	40.00	20.17	270.79
	1221200004	21-91-35	SE NE	39.00	49.13	659.60
SIEVERS MYRON L REV TRUST	1221200005	21-91-35	NW NE (EX N 525' OF W 272')	14.00	4.25	57.02
ROHWEDDER ANITA J TRUST	1221300001	21-91-35	NW SW	5.00	0.93	12.46
ELEY SARA H REVOCABLE TRUST	1221300002	21-91-35	NE SW	33.00	15.75	211.42
	1221300004	21-91-35	SE SW	26.00	18.27	245.28
EHLERS BETTY JANE REV TRUST	1221400001	21-91-35	NW SE	40.00	43.17	579.61
	1221400003	21-91-35	SW SE	39.00	71.75	963.33
	1221400004	21-91-35	SE SE	38.00	83.80	1125.11
	1221400005	21-91-35	NE SE (EX LOT A)	36.85	82.61	1109.08
FMP II LLP	1221400006	21-91-35	LOT A IN NE SE (ROBINSON SITE)	2.15	5.68	76.31
GIROTTI JAY & GIROTTI LYNN LIV TRUST	1222100001	22-91-35	NW NW	38.00	44.58	598.53
	1222100002	22-91-35	W 15 A NE NW	14.62	4.84	64.99

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 10,000
GIROTTTO JAY & GIROTTTO LYNN LIV TRUST	1222100004	22-91-35	SW NW	39.00	100.00	1342.58
	1222100005	22-91-35	W 15 A SE NW	15.00	8.69	116.63
SCHUMANN DALE M	1222100006	22-91-35	E 25A SE NW	6.00	1.72	23.12
	1222100007	22-91-35	E 25A NE NW (EX LOT D)	4.00	0.68	9.10
SIEVERS BROTHERS LLC	1222100008	22-91-35	LOT D IN NE NW	1.00	0.21	2.79
S5 LLC	1222300002	22-91-35	NE SW	10.00	2.51	33.67
BRUS BRIAN	1222300004	22-91-35	PT SW SW	9.68	4.46	59.90
S5 LLC	1222300005	22-91-35	SE SW	6.00	1.40	18.76
GIROTTTO JAY & GIROTTTO LYNN LIV TRUST	1222300006	22-91-35	LOT G IN W 1/2 SW	43.88	73.04	980.67
	1222300007	22-91-35	LOT H IN W 1/2 SW	23.69	17.94	240.91
SHAW SHARON LEE	1227100001	27-91-35	NW NW	1.00	0.49	6.58
HENNINGSEN NEWTON FARMS LLC - SERIES 1	1228200001	28-91-35	NW NE	14.00	7.52	101.03
	1228200002	28-91-35	NE NE	1.00	0.45	6.07
HENNINGSEN NEWTON FARMS LLC - SERIES 2	1228200003	28-91-35	SW NE	6.00	2.43	32.67
Buena Vista County Secondary Roads			RIGHT-OF-WAY	15.50	27.73	372.31
TOTALS:				624.37		10,000.00

APPENDIX K: DD 39 BV, MT RECLASS PLAT, ASSESSMENT PLAT & SCHEDULE





ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
COON TWP (T-91N R-35W)						
EHLERS BETTY JANE REV TRUST	1208100004	08-91-35	SE NW	27.00	9.95	391.12
DARROW SCOTT E	1208200005	08-91-35	SW NE	13.00	7.14	280.70
RICHTER GERALD W REV TRUST	1208300002	08-91-35	NE SW	24.00	13.14	516.21
	1208300009	08-91-35	SE SW (EX PT) & (EX LOT A) & (EX LOT B	9.00	5.55	218.24
SIEVERS KENNETH O	1208400001	08-91-35	NW SE	40.00	15.16	595.70
	1208400003	08-91-35	SW SE	35.00	22.48	883.52
	1217200001	17-91-35	NW NE	39.00	23.32	916.48
	1217200003	17-91-35	SW NE	40.00	26.75	1051.23
KLAUSTERMEIER LARRY/GAYLE ANN REVOCABLE TRUST	1208400002	08-91-35	NE SE	33.00	13.09	514.23
	1208400004	08-91-35	SE SE (EX PT)	33.07	18.62	731.64
EHLERS FARMS LTD	1208400006	08-91-35	PT SE SE	3.50	1.52	59.70
	1208400007	08-91-35	PT SE SE	1.22	0.33	13.07
	1218100003	18-91-35	SW NW	2.00	0.45	17.85
	1218100004	18-91-35	SE NW	6.00	3.86	151.49
	1218300002	18-91-35	NE SW	36.00	21.32	837.80
	1218300004	18-91-35	SE SW	34.00	27.91	1096.83
SUMARICO FARMS LLC	1209300001	09-91-35	NW SW	3.00	1.13	44.47
	1209300003	09-91-35	SW SW	36.00	25.43	999.13
	1216300002	16-91-35	NE SW	33.00	64.80	2546.36
	1216300003	16-91-35	SW SW	37.79	95.29	3744.47
	1216300004	16-91-35	SE SW	39.00	100.00	3929.70
	1216300007	16-91-35	NW SW (EX LOT A)	33.26	66.13	2598.84
	1221100001	21-91-35	NW NW	37.79	75.65	2972.92
	1221100002	21-91-35	NE NW	36.00	54.56	2143.97
	1221100003	21-91-35	SW NW	38.79	51.09	2007.71

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
SUMARICO FARMS LLC	1221100004	21-91-35	SE NW	19.00	24.88	977.62
MC CARTHY KAYLA	1209300005	09-91-35	SE SW (EX LOT A)	3.00	1.60	62.94
MC CARTHY MATTHEW C	1209300006	09-91-35	LOT A IN SE SW	1.00	0.37	14.41
TOOMER JERRY E & LINDA A REVOCABLE LIVING TRUST	1216100001	16-91-35	NW NW	27.00	16.07	631.58
	1216100005	16-91-35	W 10 AC NE NW	4.00	1.37	53.65
	1217200002	17-91-35	NE NE	37.79	21.75	854.54
	1217200004	17-91-35	SE NE	38.79	23.08	907.01
RAILSBACK DENNIS D LIFE ESTATE	1216100007	16-91-35	N 1/2 S 1/2 NW	14.00	19.64	771.80
	1216100008	16-91-35	S 1/2 S 1/2 NW	34.00	52.03	2044.65
RICHTER RANDALL G	1216300008	16-91-35	LOT A IN NW SW	5.53	11.69	459.27
R AND V FARMS INC	1216400001	16-91-35	NW SE	3.00	3.82	150.29
	1219400004	19-91-35	SW SE	1.00	0.29	11.35
	1219400005	19-91-35	SE SE	3.00	1.46	57.55
	1220300003	20-91-35	SW SW	38.00	37.80	1485.33
	1229100001	29-91-35	NW NW	3.00	2.04	80.35
JORGENSEN ANN L REV TRUST	1216400003	16-91-35	SW SE	25.00	53.62	2107.23
	1229200001	29-91-35	NW NE	5.00	1.58	61.92
BEHRENS HERBERT W LIVING TRUST	1217100001	17-91-35	NW NW	1.00	0.30	11.67
	1217100002	17-91-35	NE NW	18.00	9.58	376.63
	1217100003	17-91-35	SW NW	17.00	10.70	420.59
	1217100004	17-91-35	SE NW	40.00	29.53	1160.60
BRABEC KENNETH J	1217300001	17-91-35	PT NW SW	2.00	1.79	70.43
KISCHER WAYNE A	1217300002	17-91-35	NW SW (EX PT)	32.34	22.02	865.13
	1217300004	17-91-35	SW SW (EX PT)	33.34	28.72	1128.44

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
KISCHER LARRY M	1217300003	17-91-35	NE SW	40.00	29.49	1158.88
	1217300007	17-91-35	SE SW	39.00	31.33	1231.15
WITT THOMAS W	1217300008	17-91-35	PT SW SW (448' X 486.18')	4.66	5.40	212.04
WITT ENTERPRISES LLC	1221200002	21-91-35	NE NE	3.00	3.07	120.63
STUMO SHIRLEY A TRUST	1217400001	17-91-35	NW SE	40.00	26.88	1056.16
	1217400003	17-91-35	PT SW SE (EX 690.5' X 561')	30.52	22.15	870.41
COLE MARY ESTELLE IRREVOCABLE TRUST	1217400002	17-91-35	NE SE	38.79	54.20	2129.86
	1217400005	17-91-35	SE SE	37.79	75.21	2955.72
MAGNUSSEN BROS INC	1217400006	17-91-35	PT SW SE (690.5' X 561') (EX LOT B)	6.31	8.91	350.16
NEWELL PIG II LLP	1217400007	17-91-35	LOT B IN SW SE	2.17	2.26	88.89
CJ MILLERS LLC	1218400001	18-91-35	NW SE	20.00	10.96	430.66
	1218400007	18-91-35	NE SE (EX PT LOT B)	33.00	22.19	872.07
GERKE FAMILY TRUST	1218400004	18-91-35	SE SE	38.00	26.38	1036.73
	1218400005	18-91-35	SW SE (EX LOT A)	36.93	38.06	1495.62
	1219200001	19-91-35	NW NE	37.00	23.56	925.76
	1219200006	19-91-35	NE NE	38.00	24.41	959.35
SIEVERS BROTHERS LLC	1218400006	18-91-35	LOT A IN SW SE	2.07	1.91	75.23
DEGNER RACHEL E	1218400008	18-91-35	LOT B IN E 1/2	1.00	0.73	28.77
SIEVERS RANDAL H	1219100011	19-91-35	NE NW	5.00	2.40	94.36
	1219100012	19-91-35	SE NW	20.00	13.59	534.24
GROTE KERMIT J	1219200004	19-91-35	SW NE	40.00	29.62	1164.15
	1219200005	19-91-35	SE NE	39.00	30.64	1204.03

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
GROTE KERMIT J	1220100002	20-91-35	NE NW	39.00	36.51	1434.58
	1220100009	20-91-35	NW NW (EX 2 ACRES)	36.15	24.46	961.16
SIEVERS BRIAN L	1219300002	19-91-35	NE SW	9.00	6.63	260.47
GROTE KEITH J	1219400001	19-91-35	NW SE	27.00	20.11	790.45
	1219400002	19-91-35	NE SE (EX LOT B)	33.14	29.96	1177.24
	1220100006	20-91-35	S 1/2 SE NW	20.00	20.33	798.94
	1220300001	20-91-35	NW SW	39.00	49.55	1947.25
MOHR JONATHAN G	1219400003	19-91-35	LOT B IN NE SE	0.86	0.37	14.59
MINDEN PAMELA S REVOCABLE TST	1220100003	20-91-35	SW NW (EX PT)	33.70	31.26	1228.48
	1220100005	20-91-35	N 1/2 SE NW	20.00	17.44	685.18
GONZALEZ-MARAVILLA CARLOS	1220100004	20-91-35	IRREG PARCEL 5.34 ACRES SW NW	5.30	5.69	223.79
GROTE MONTY	1220100010	20-91-35	2 ACRES IN NW NW	1.85	3.44	135.30
MANDERNACH EILEEN B	1220200001	20-91-35	NW NE (EX PT)	32.45	24.61	966.95
	1220200002	20-91-35	PT NE NE PT NW NE	9.47	9.76	383.38
	1220200003	20-91-35	NE NE (EX PT)	34.87	92.70	3642.83
	1220200004	20-91-35	SW NE	40.06	45.09	1771.71
	1220200006	20-91-35	SE NE (EX PT)	23.52	27.06	1063.20
KRAAI SCOTT	1220200005	20-91-35	PT SE NE	15.27	24.84	976.20
SIEVERS JOINT REV TRUST	1220300002	20-91-35	NE SW	40.00	45.06	1770.83
	1220300004	20-91-35	SE SW	37.00	21.10	829.22
	1220400001	20-91-35	NW SE	40.00	51.78	2034.88
	1220400004	20-91-35	SW SE	25.00	34.21	1344.17
NEHRING KAREN	1220400002	20-91-35	NE SE (EX PT)	38.18	58.29	2290.59

ASSESSMENT SCHEDULE

LANDOWNERS	PIN	S-T-R	BENEFITED PARCEL	AC	CLASS (%)	ASSESSMENT PER 100,000
ARENDS DALE R	1220400003	20-91-35	PT E 1/2 SE 1/4 (502.67' X 521.04')	5.55	6.27	246.35
ARENDS REVA	1220400008	20-91-35	SE SE (EX 2 PTS)	23.96	27.59	1084.18
	1220400009	20-91-35	SE SE SE	8.89	9.14	359.27
SIEVERS MYRON L REV TRUST	1221200005	21-91-35	NW NE (EX N 525' OF W 272')	21.93	46.71	1835.52
PORK RIDGE I LLP	1221200007	21-91-35	N 525' OF W 272' NW NE (EX PARCEL A)	2.85	5.80	227.98
	1221200008	21-91-35	PARCEL A IN NW NE	0.00	0.68	26.56
ROHWEDDER ANITA J TRUST	1221300001	21-91-35	NW SW	29.79	37.97	1491.92
ELEY SARA H REVOCABLE TRUST	1221300002	21-91-35	NE SW	7.00	7.86	309.01
RHO PROPERTIES LLC	1229100002	29-91-35	NE NW	37.00	14.56	572.19
	1229100004	29-91-35	SE NW	17.00	4.43	174.04
MANDERNACH RYAN	1229300004	29-91-35	NE SW	4.00	0.05	1.85
Buena Vista County Secondary Roads			RIGHT-OF-WAY	58.92	99.66	3916.51
TOTALS:				2,446.16		100,000.00