



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

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COMMISSIONERS' REPORT

JOINT DRAINAGE DISTRICT NO. 2-3 WINNEBAGO AND WORTH COUNTY

TRUSTEES: Winnebago and Worth County Boards of Supervisors

Terry Durby
Bill Jensvold
Susan Smith

AJ Stone
Mark Smeby
Enos Loberg

Karla Weiss, County Auditor
Kris Oswald, Drainage Administrator

Jacki Backhaus, County Auditor
Valerie Paulson, Drainage Administrator

Commissioners: Harlan Nyhus
Nathaniel Julseth
Collin J. Klingbeil, PE

JW PROJECT E23039

**COMMISSIONERS' OATH
FOR RECLASSIFICATION OF
WINNEBAGO AND WORTH COUNTY JOINT DRAINAGE DISTRICT NO. 2-3**

In accordance with Section 468.38 of the Code of Iowa, we are resident freeholders of Winnebago and/or Worth County in which Joint Drainage District No. 2-3 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 *Jan 11/24* Harlan Nyhus
Date *4/12/24*

Signed Nathaniel Julseth
Nathaniel Julseth
Date 4/12/24

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

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

Signed Collin Klingbeil
Collin J. Klingbeil, PE

Date 4/12/24

**REPORT OF COMMISSION FOR CLASSIFICATION OF LANDS BENEFITED
IN
JOINT DRAINAGE DISTRICT NO. 2-3
WINNEBAGO & WORTH COUNTY, IOWA**

Dear Trustees:

Pursuant to your action appointing the undersigned as commissioners to inspect and classify lands that are drained by the facilities of Winnebago and Worth County Joint Drainage District No. 2-3 (JDD2-3), 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.

A. History

The history of JDD2-3 was extensively researched and is summarized as follows.

JDD2-3 was established in 1906 and included an open ditch and drainage tile system that was in part intended to drain Rice Lake (located just southeast of Lake Mills, IA). Later the draining of Rice Lake was undone, a state park was formed, and the open ditches through the lake itself were abandoned. In 1942 a drainage district "reconstruction" was proposed which included improvements to several prior constructed drainage facilities (some of which were renamed), as well as the construction of additional facilities. The plat map of the proposal is largely what the current county drainage maps of the district are based on. However, with the exception of a new Lateral 1 tile that was constructed later (in 1953), none of the proposed tile improvements were constructed. A list of the proposed tile that were not constructed is shown below. We note that a classification was done as part of the project, that included schedules for many of the facilities that were never constructed by the drainage district. Also, as part of the reclassification the large land area that drains to Rice Lake was removed from the district. In 1970 a petition to extend Lateral 3 open ditch was filed, and the work was completed. In 2017 a private extension of the Lateral 14 open ditch became part of the Lateral 14 open ditch district facility. In 2019 Lateral 8 Open ditch and Main Tile (Lateral 1 in original establishment, located NE of Rice Lake) were reclassified, and benefiting lands annexed back into the district.

List of Tile Proposed in 1942 but Never Constructed by the District:

- Lateral 2A, 2B, & 2B-1
- Lateral 3
- Lateral 4A
- Lateral 6A & 6B
- Lateral 7
- Lateral 8
- Lateral 9
- Lateral 10
- Lateral 12A & 12A-1
- Lateral 13
- Lateral 14, 14A, 14B, 14C, & 14C-1
- Lateral 15 & 15A
- Lateral 16

See enclosure showing the history of the facilities of JDD2-3. We have also enclosed a new plat map showing the actual existing facilities of JDD2-3.

B. New Schedules

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

1. Main Open Ditch
2. Lateral 2 Open Ditch
3. Lateral 3 Open Ditch
4. Lateral 3A Tile
5. Lateral 4 Open Ditch
6. Lateral 5 Open Ditch
7. Lateral 6 Open Ditch
8. Lateral 11 Open Ditch
9. Lateral 12 Open Ditch
10. Lateral 14 Open Ditch
11. Lateral 17 Open Ditch

C. Existing Schedules

We recommend the following be done with the several existing assessment schedules on file with Winnebago and Worth County:

1. Replace the following schedules with the schedule found in this report:
Main Open Ditch, Lateral 2 Open Ditch, Lateral 3A Tile, Lateral 4 Open Ditch, Lateral 5 Open Ditch, Lateral 6 Open Ditch, Lateral 14 Open Ditch, and replace Lateral 3 Lower Open Ditch and Upper Open Ditch schedules with the Lateral 3 Open Ditch schedule found in this report
2. Continue to use the existing schedule:
Lateral 8 Open Ditch, Lateral 8 Main Tile, Lateral 11A Open Ditch
3. Eliminate Schedule Due to Facility Not Existing:
Lateral 14 Tile, Lateral 15 & 15A Tile

D. Lands Owned by United States Government

We note that there are lands in the district under the name "US Fish & Wildlife Service". The United States government has previously refused to pay drainage assessments in the state of Iowa. However, regardless of ownership, their land does benefit from the facilities of JDD2-3 and we have included it in the schedules in this report. We hope that at some point in the future this issue will be resolved and they will begin to pay drainage assessments. The status of this issue will need to be considered when determining levy amounts to ensure that sufficient funds are raised to pay the bills of the district.

E. Reclassification Methodology

Classification is required by Iowa Code to be equitably based on benefit received from the district facility. 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.
 - We note that because the soils and landscape are highly altered in the developed area of Lake Mills in JDD2-3 the soil types do not have as distinct correlation with drainage benefit. We determined a single area-averaged soil factor for the developed area of Lake Mills and applied it to each tract of land within the boundary.
 - The soil factor is typically very high for wetland areas, because if they were drained, they would be prime farmland. However, Iowa 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. To account for this, for publicly owned wetland areas we have adjusted the soil factor to 80% of the values that would have applied if it were farmland.
- **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.

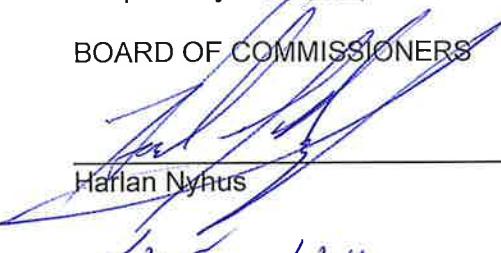
We hereby submit our report, in tabulated form setting forth:

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


Harlan Nyhus


Nathaniel Julseth


Collin J. Klingbeil

Collin J. Klingbeil, PE

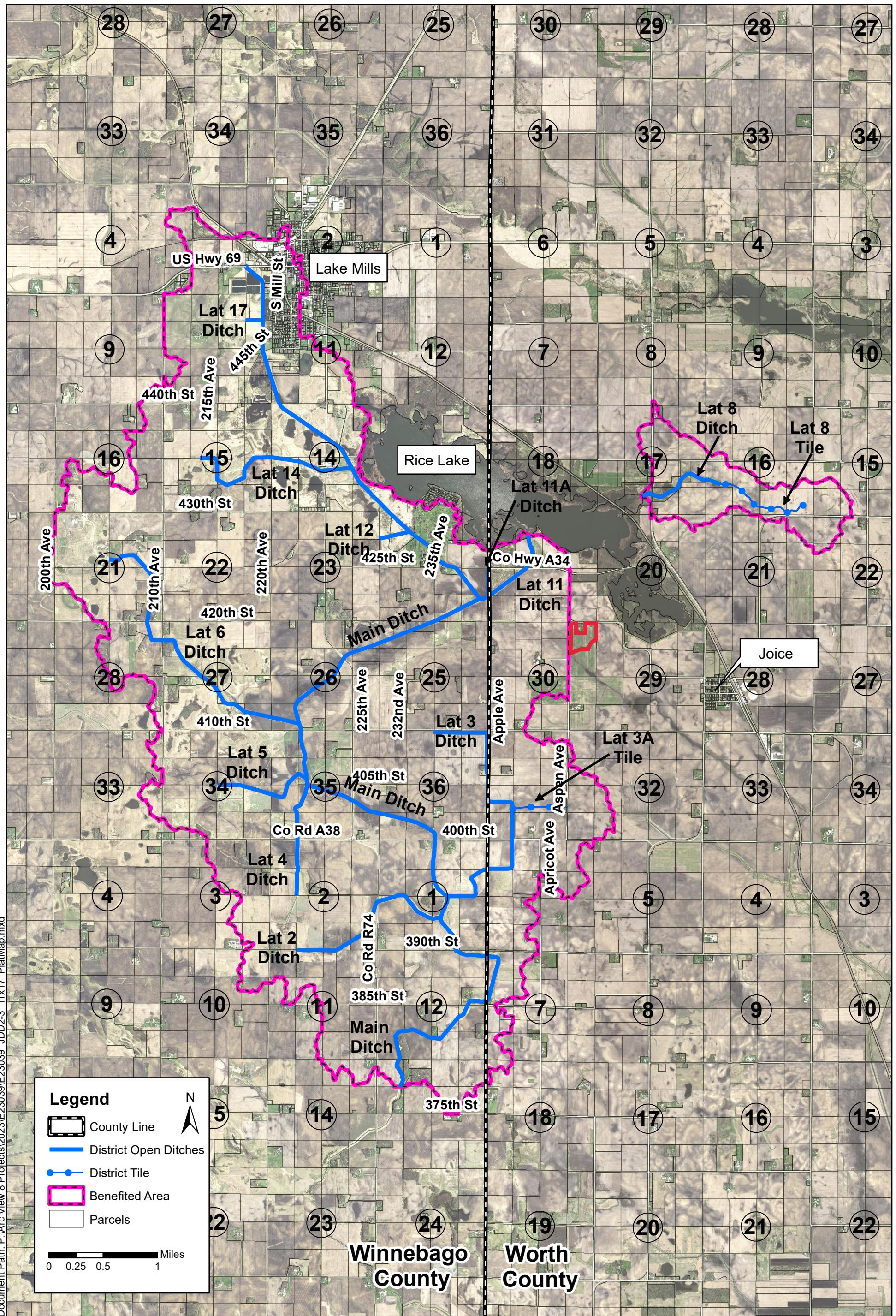
Date: April 16, 2024

Encl. JDD2-3 Facility History
Plat Map
Maps of Benefited Area and Assessment Schedules

| Winnebago-Worth Joint Drainage District No. 2-3 Facility History | | |
|--|------------------------|--|
| Original Establishment | Currently Known As | Description |
| | Main Open Ditch | Appears to be in same location today as original, but was improved in 1942 |
| Lateral 1 Open Ditch | Lateral 8 Open Ditch | Ditch starting east of and running through Rice Lake. Reach in Rice Lake abandoned when lake restored. Lower end appears to have later become Lateral 11 Open Ditch as part of 1942 district reconstruction project. Listed in 2019 Bolton & Menk reclassification report as Lateral 8 Open Ditch. |
| Lateral 1 Tile | Lateral 8 Main Tile | Located in Bristol Township of Worth County. Listed in 2019 Bolton & Menk reclassification report as Lateral 8 Main Tile |
| -- | Lateral 1 Tile | Located in Section 11 and 12 of Mount Valley township in Winnebago County. Proposed as part of 1942 district reconstruction project but not completed. Later constructed in 1953. Petition for improvements in 1993, but done as a private tile in 1994 that included an agreement for future repairs. This tile is considered to no longer be a facility of the district. |
| Lateral 1A Tile | Lateral 8 Main Tile | Shown as being part of Lateral 8 Main Tile in 2019 Bolton & Menk reclassification report. |
| Lateral 2 Ditch & Tile | Abandoned | Ditch and tile in SE part of Rice Lake, abandoned when lake was restored. |
| Lateral 3 Open Ditch | Lateral 6 Open Ditch | Appears to be in same location today as original, but became Lateral 6 Open Ditch as part of 1942 district reconstruction project. |
| Lateral 4 Open Ditch | Lateral 4 Open Ditch | Appears to be in same location today as original, but was improved in 1942 |
| Lateral 5 Open Ditch | Lateral 5 Open Ditch | Appears to be in same location today as original, but was improved in 1942 |
| Lateral 6 Open Ditch | Lateral 3 Open Ditch | Lower end of what was originally Lateral 6 Open Ditch became Lower Lateral 3 Open Ditch in 1942 district reconstruction project. The upper end of the original Lateral 6 Open Ditch was filled in. A petition was filed in 1970 to extend the Lateral 3 Open Ditch from the 1942 district reconstruction project. Right-of-way was acquired and project was completed, improving drainage of the areas drained by original Lateral 6, 6A, 6B, and 6C Tile. |
| Lateral 6 Tile | | Severed in 3 locations by Lateral 3 Open Ditch extended in 1970 ditch extension project. The Open Ditch was intended to improve drainage to the same area. Considered to be abandoned by the district. |
| Lateral 6A Tile | Lateral 3A Tile | Severed by Lateral 3 Open Ditch constructed in 1942 district reconstruction project. Considered to be portion of tile lying east of Lateral 3 Open Ditch. Portion west of ditch is considered to be abandoned. |
| Lateral 6B Tile | | Lateral 3 Open Ditch constructed in 1942 was intended to improve drainage to the same area. Considered to be abandoned by the district. |
| Lateral 6C Tile | | Lateral 3 Open Ditch constructed in 1942 was intended to improve drainage to the same area. Considered to be abandoned by the district. |
| Lateral 7 Open Ditch | Lateral 2 Open Ditch | Appears to be in same location today as original, but was improved in 1942 and became known as Lateral 2 Open Ditch. |
| Lower end of Lateral 1 Open Ditch | Lateral 11 Open Ditch | Proposed as part of 1942 district reconstruction project. From outlet of Rice Lake to Main Open Ditch. Appears to be lower reach of what was originally Lateral 1 Open Ditch. |
| -- | Lateral 11A Open Ditch | Proposed and built as part of 1942 district reconstruction project as a new and unique district facility. |
| -- | Lateral 12 Open Ditch | Proposed and built as part of 1942 district reconstruction project as a new and unique district facility. |
| -- | Lateral 14 Open Ditch | Proposed and built as part of 1942 district reconstruction project as a new and unique district facility. Ditch was extended (est 1960's) privately, which became part of Lateral 14 open ditch in 2017. |
| -- | Lateral 17 Open Ditch | Proposed and built as part of 1942 district reconstruction project as a new and unique district facility. |

Joint Drainage District No. 2-3 Plat Map

Winnebago and Worth County, Iowa

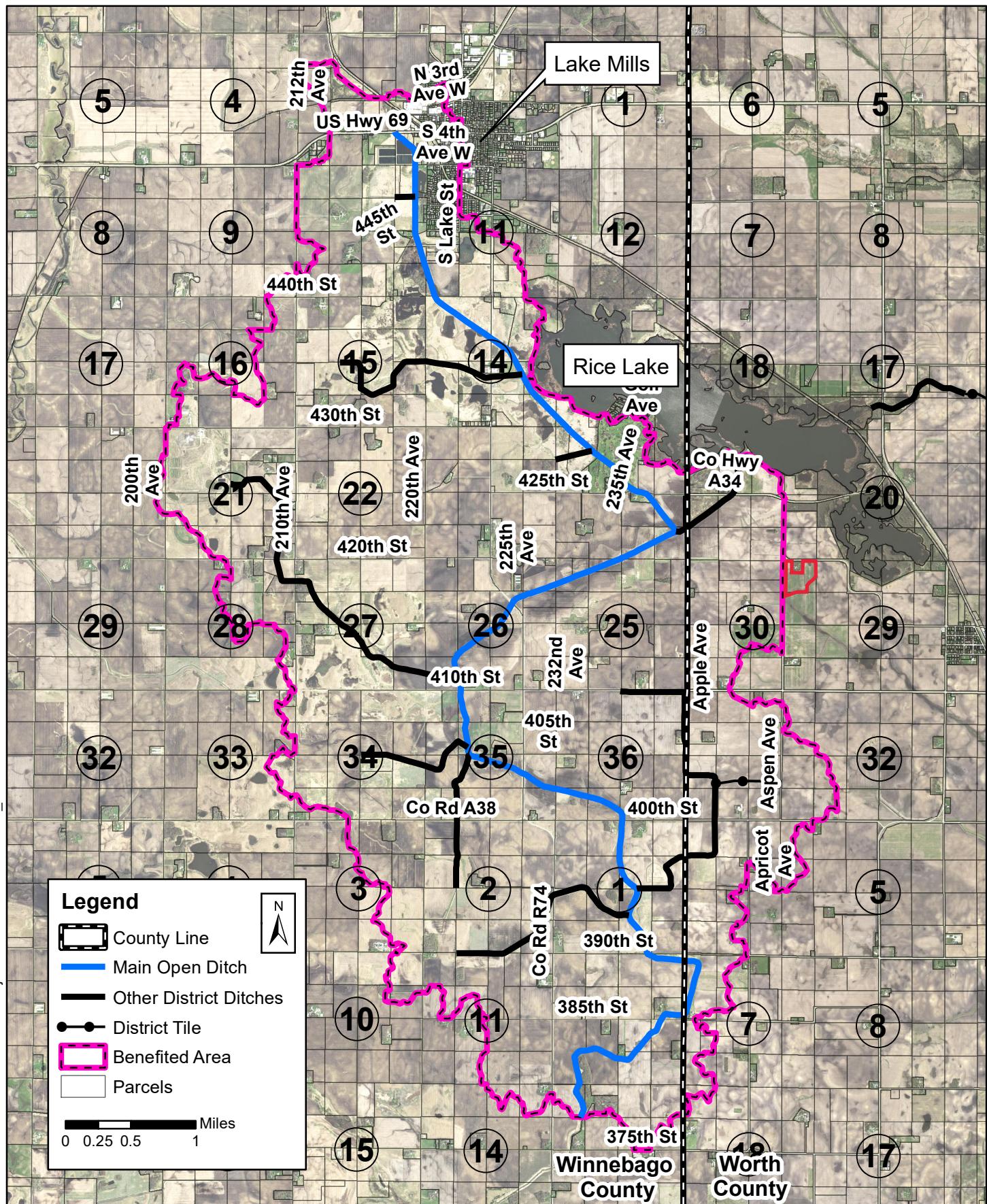


Joint Drainage District No. 2-3

Main Open Ditch

Benefited Lands Map

Winnebago and Worth County, Iowa

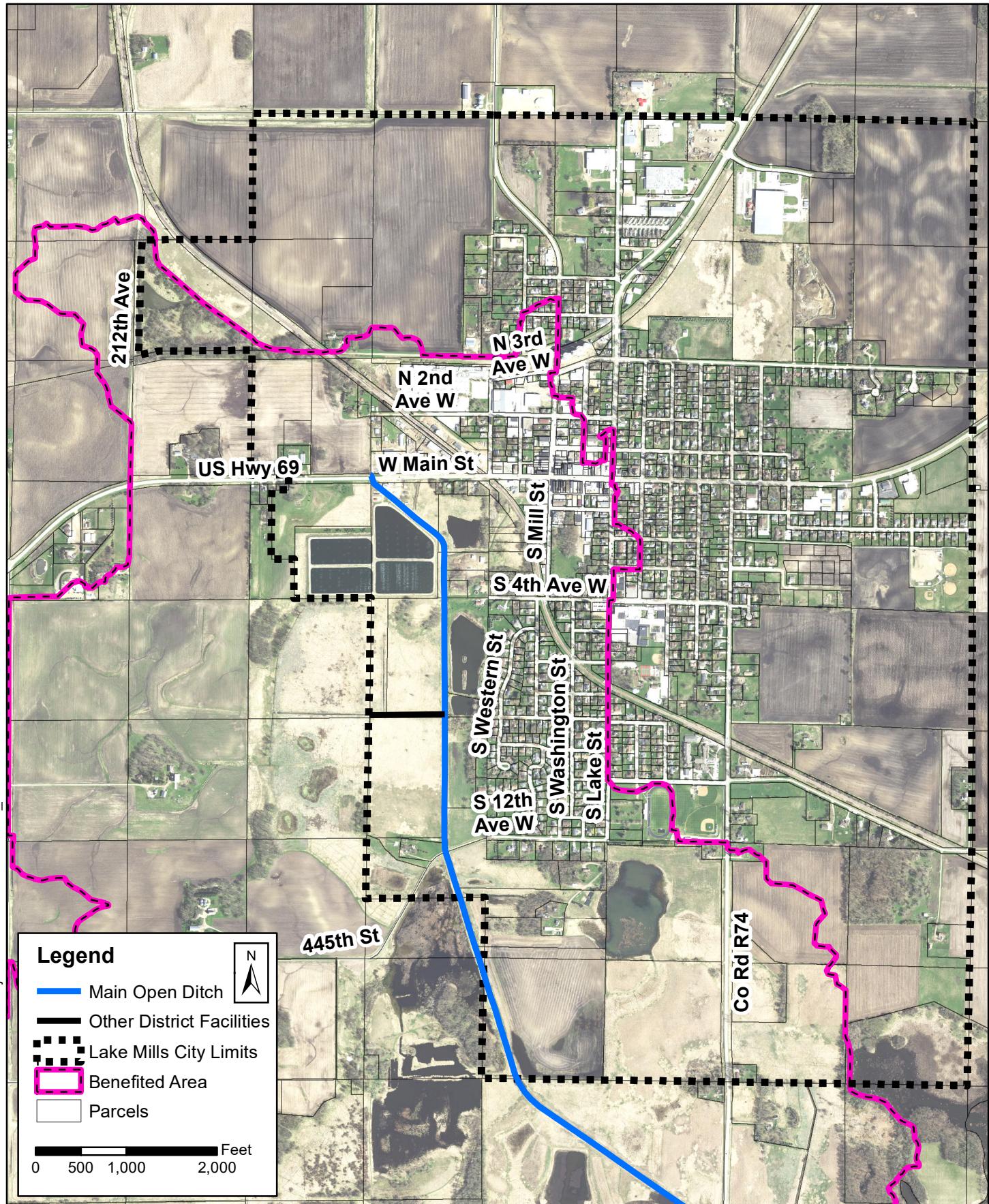


Joint Drainage District No. 2-3

Main Open Ditch

Benefited Lands Map - Lake Mills

Winnebago County, Iowa



MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|---------------------------------|--|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| WINNEBAGO COUNTY PARCELS | | | | | | |
| 0825400002 | AAMODT JAN & PAUL | 25 99 23 NE SE 25 99 23 | 39.00 | 2,028.65 | 8.56% | 0.2024% |
| 0826100005 | AASLAND DALE L | 26 99 23 COM AT NE COR NW 26 99 23 TH S 00°00' 00" W 1857.04' TH S 88°11'45" W 569.53' | 4.00 | 231.16 | 0.98% | 0.0231% |
| 0825300007 | ABBEY CAROL J | 25 99 23 PARCEL "C" LOC IN SE NW AND NE SW 25 99 23 DESC BY PLAT DOC # 2021-0446 | 6.57 | 162.74 | 0.69% | 0.01623% |
| 0824400004 | ABBEY CAROL J ETAL | 24 99 23 ALL SW SE S OF DD 24 99 23 EX OPEN DITCH 1.66 A | 7.66 | 1,636.59 | 6.91% | 0.1632% |
| 0825100007 | ABBEY CAROL J ETAL | 25 99 23 THAT PT OF THE N 15.75 A NE NW LYING S FROM CTR OF DD #2-3 & | 8.06 | 1,192.19 | 5.03% | 0.1189% |
| 0825100008 | ABBEY CAROL J ETAL | 25 99 23 S 24.25 A NE NW 25 99 23 EX OPEN DITCH 1.62 A | 21.66 | 3,626.39 | 15.31% | 0.3617% |
| 0825100010 | ABBEY CAROL J ETAL | 25 99 23 SE NW 25 99 23 EX PART OF PARCEL "C" DESC BY PLAT DOC 2021-0446 | 36.84 | 2,251.68 | 9.50% | 0.2246% |
| 0825200001 | ABBEY CAROL J ETAL | 25 99 23 NW NE 25 99 23 | 40.00 | 6,400.46 | 27.02% | 0.6384% |
| 0825200002 | ABBEY CAROL J ETAL | 25 99 23 W1/2 NE NE 25 99 23 | 20.00 | 2,658.39 | 11.22% | 0.2652% |
| 0825200008 | ABBEY CAROL J ETAL | 25 99 23 SW NE 25 99 23 | 40.00 | 3,207.85 | 13.54% | 0.3200% |
| 0825200009 | ABBEY CAROL J ETAL | 25 99 23 SE NE 25 99 23 | 39.00 | 3,340.85 | 14.10% | 0.3332% |
| 0825300008 | ABBEY CAROL J ETAL | 25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446 | 36.58 | 632.16 | 2.67% | 0.0631% |
| 0821400006 | ABELE BRIAN D & BARBARA R LIFE ESTATE | 21 99 23 S1/2 NE SE 21 99 23 EX OPEN DITCH 1.60 A | 17.65 | 849.16 | 3.58% | 0.0847% |
| 0821400008 | ABELE BRIAN D & BARBARA R LIFE ESTATE | 21 99 23 SE SE 21 99 23 EX OPEN DITCH 3.15 A EX A TR CONT 8.57 A AND EX PARCEL "A" DESC BY PLAT DOC 2015- 0283 CONT 3.66 NET ACRES | 21.79 | 1,150.11 | 4.85% | 0.1147% |
| 0816200003 | ABELE PAUL | 16 99 23 NE NE 16 99 23 | 28.20 | 1,176.55 | 4.97% | 0.1174% |
| 0821200008 | ABELE STEVEN W & JANICE L | 21 99 23 N 1/2 NE 21 99 23 EX S 15.75 RODS IN NE NE & EX PARCEL "A" DESC IN PLAT DOC 2018-0245 | 45.36 | 997.22 | 4.21% | 0.0995% |
| 0822300002 | ABELE STEVEN W & JANICE L | 22 99 23 S 5 A NW SW 22 99 23 | 4.78 | 208.15 | 0.88% | 0.0208% |
| 0822300003 | ABELE STEVEN W & JANICE L | 22 99 23 SW SW 22 99 23 | 36.84 | 1,138.59 | 4.81% | 0.1136% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,002,542.14. Actual assessments are proportionately adjusted based on the total amount actually levied.

MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0833400007 | ALBERTSON DAVID C & SHERYL | 33 99 23 A TR IN NE SE 33 99 23 DESC IN DOC #010898 | 0.61 | 11.05 | 0.05% | 0.0011% |
| 0815300005 | ANDERSON ALEC | 15 99 23 SE SW 15 99 23 EX TR DESC IN BK 281 PG 301 | 33.91 | 2,302.25 | 9.72% | 0.2296% |
| 0815400005 | ANDERSON ALEC | 15 99 23 SW SE 15 99 23 EX TR 1.83 A | 37.17 | 2,257.16 | 9.53% | 0.2251% |
| 0815400007 | ANDERSON ALEC | 15 99 23 NW SE 15 99 23 EX TR DESC BY METES & BDS IN BK 297 PG 200 | 2.21 | 204.85 | 0.86% | 0.0204% |
| 0826100004 | ANDERSON GEOFFREY A & JODIE B | 26 99 23 SW NW 26 99 23 | 39.00 | 2,949.16 | 12.45% | 0.2942% |
| 0826100006 | ANDERSON GEOFFREY A & JODIE B | 26 99 23 SE NW 26 99 23 EX TR 569.41' X 306' | 36.00 | 2,455.79 | 10.37% | 0.2450% |
| 0826200002 | ANDERSON GEOFFREY A & JODIE B | 26 99 23 ALL PARTS OF SW NE LYING W OF DD #2 26 99 23 EX OPEN DITCH 1.58 A | 22.19 | 2,950.83 | 12.46% | 0.2943% |
| 0826300002 | ANDERSON GEOFFREY A & JODIE B | 26 99 23 NE SW LYING N & W OF DD 2 26 99 23 EX OPEN DITCH 1.87 A | 21.13 | 3,156.36 | 13.32% | 0.3148% |
| 0824100012 | BARTLESON STEPHEN THOMAS | 24 99 23 LOT 4 EAGLE LANE SUBD 24 99 23 | 0.62 | 32.13 | 0.14% | 0.0032% |
| 0824300007 | BEAL CALVIN G & BROOKE K | 24 99 23 PARCEL "A" SW 1/4 DESC BY PLAT 2018-1978 | 9.91 | 763.57 | 3.22% | 0.0762% |
| 0814200004 | BECHTEL CHAD A & SHANNYN L | 14 99 23 ALL OF SW NE S OF DITCH 14 99 23 EX OPEN DITCH 1.54 A | 9.41 | 1,641.77 | 6.93% | 0.1638% |
| 0828100005 | BLISS DAVID P & CAROLE A TRUST | 28 99 23 SE NW 28 99 23 EX 8.58 FOREST COVER | 9.00 | 297.60 | 1.26% | 0.0297% |
| 0810100001 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 NW NW 10 99 23 | 37.18 | 3,600.79 | 15.20% | 0.3592% |
| 0810100002 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 NE NW 10 99 23 | 40.00 | 4,584.65 | 19.35% | 0.4573% |
| 0810100003 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 SW NW 10 99 23 | 38.17 | 4,181.67 | 17.65% | 0.4171% |
| 0810100004 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 SE NW 10 99 23 | 40.00 | 4,358.60 | 18.40% | 0.4348% |
| 0824100017 | BRAGET CRAIG A & PAMELA A | 24 99 23 LOT 1 EAGLE LANE SUBD 24 99 23 | 0.57 | 107.89 | 0.46% | 0.0108% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0833200003 | BRANSTAD FARMS LAND LLC | 33 99 23 NE NE 33 99 23 EX TR COM NE COR TH S 650' TH W 670' TH N 650' TH E 670' TO BEG | 8.60 | 230.50 | 0.97% | 0.0230% |
| 0833200007 | BRANSTAD FARMS LAND LLC | 33 99 23 SE NE 33 99 23 EX TR DESC IN BK 303 PG 367 | 4.60 | 126.11 | 0.53% | 0.0126% |
| 0814100006 | BRIGHTON GERALD I & JODEAN A | 14 99 23 A TR IN NW1/4 14 99 23 DESC BY PLAT IN BK 6 PG 252-3 | 1.01 | 82.50 | 0.35% | 0.0082% |
| 0823300009 | BYARS MICHAEL A & CONNIE J | 23 99 23 TR IN SE SW DESC BY METES & BDS IN BK 333 PG 361 95W060138 FH101489 | 2.58 | 161.72 | 0.68% | 0.0161% |
| 0814326004 | CASPERSON TIMOTHY A & APRIL M | 14 99 23 PART OF NE SW DESC BY PLAT BK 6 PG 319 | 0.79 | 68.32 | 0.29% | 0.0068% |
| 0816300003 | CENTRAL DISPOSAL SYSTEMS INC | 16 99 23 SW SW 16 99 23 | 24.30 | 300.65 | 1.27% | 0.0300% |
| 0820200002 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 NE NE 20 99 23 | 0.70 | 5.73 | 0.02% | 0.0006% |
| 0820200004 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 SE NE 20 99 23 | 5.90 | 64.06 | 0.27% | 0.0064% |
| 0820400002 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 NE SE 20 99 23 | 5.40 | 81.46 | 0.34% | 0.0081% |
| 0821100001 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NW 21 99 23 | 157.75 | 4,352.93 | 18.37% | 0.4342% |
| 0821300001 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NW SW 21 99 23 | 32.00 | 739.32 | 3.12% | 0.0737% |
| 0821300002 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NE SW 21 99 23 | 40.00 | 855.36 | 3.61% | 0.0853% |
| 0821300003 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 SW SW 21 99 23 | 2.00 | 31.57 | 0.13% | 0.0031% |
| 0821300004 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 SE SW 21 99 23 | 33.40 | 564.45 | 2.38% | 0.0563% |
| 0814376005 | CHRIST JONATHAN E | 14 99 23 LOTS 7 TERRACE VIEW SUBD SE SW 14 99 23 | 0.34 | 15.11 | 0.06% | 0.0015% |
| 0814376006 | CHRIST JONATHAN E | 14 99 23 LOTS 6 TERRACE VIEW SUBD SE SW 14 99 23 | 0.59 | 18.75 | 0.08% | 0.0019% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0827100002 | CHRISTIANSON ERIC & KATHY | 27 99 23 NW NW 27 99 23 EX A 5 A TR IN NW COR AND EX THAT PART S OF DD & ALSO COM SW COR NW | 25.20 | 1,072.03 | 4.53% | 0.1069% |
| 0827100007 | CHRISTIANSON ERIC & KATHY | 27 99 23 NE NW 27 99 23 | 38.64 | 1,205.36 | 5.09% | 0.1202% |
| 0827100008 | CHRISTIANSON ERIC & KATHY | 27 99 23 SE NW 27 99 23 EX OPEN DITCH 2.00 A | 38.00 | 2,005.88 | 8.47% | 0.2001% |
| 0827100009 | CHRISTIANSON ERIC & KATHY | 27 99 23 SW NW 27 99 23 EX OPEN DITCH 2.43 A EX 6.45 A IN NW COR EX A TR 8 RDS X 12 RD | 28.68 | 1,080.26 | 4.56% | 0.1078% |
| 0827300006 | CHRISTIANSON ERIC L & KATHY L | 27 99 23 A TR IN N1/2 SW1/4 27 99 23 DESC BY METE & BDS IN BK 258 PG 269-70 | 32.80 | 890.00 | 3.76% | 0.0888% |
| 0824100015 | CHRISTIANSON JANE | 24 99 23 LOT 7 EAGLE LANE SUBD 24 99 23 | 0.54 | 31.81 | 0.13% | 0.0032% |
| 0822300007 | CHRISTIANSON PORK LLP | 22 99 23 PARCEL "A" IN SE SW DESC IN PLAT 2016-1359 | 9.44 | 229.04 | 0.97% | 0.0228% |
| 0835200005 | CHRISTIANSON TUFF H ETAL | 35 99 23 SE NE 35 99 23 EX .30 A FOR ROW | 37.69 | 2,251.05 | 9.50% | 0.2245% |
| 0836100001 | CHRISTIANSON TUFF H ETAL | 36 99 23 NW NW 36 99 23 | 38.48 | 2,288.87 | 9.66% | 0.2283% |
| 0836100002 | CHRISTIANSON TUFF H ETAL | 36 99 23 NE NW 36 99 23 | 38.48 | 1,151.67 | 4.86% | 0.1149% |
| 0836100003 | CHRISTIANSON TUFF H ETAL | 36 99 23 SW NW 36 99 23 | 40.00 | 2,066.30 | 8.72% | 0.2061% |
| 0813456001 | CLARK KAYLA R | 13 99 23 LOT 1 BLK 6 COUPANGERS SUBD | 0.13 | 16.68 | 0.07% | 0.0017% |
| 0835400002 | COX CORY L & TRACY L | 35 99 23 NE SE 35 99 23 EX OPEN DITCH 2.75 A EX .31 A FOR ROW | 34.92 | 2,900.08 | 12.24% | 0.2893% |
| 0835400005 | COX CORY L & TRACY L | 35 99 23 SE SE 35 99 23 EX OPEN DITCH .46 A EX .31 A FOR ROW EX A TR CONT 2.92 | 33.17 | 3,102.60 | 13.10% | 0.3095% |
| 0835200007 | DAHL ALLAN G & JACQUELINE L | 35 99 23 TR IN NW NE 35 99 23 DESC IN BK 297 PG 106 | 10.80 | 586.10 | 2.47% | 0.0585% |
| 0827400003 | DAHLE JOEL R & BETH A | 27 99 23 A TR OF LAND DESC AS COMM AT NE COR OF NE SE 27 99 23 TH WLY ALONG N BOUNDRY LINE | 4.43 | 237.51 | 1.00% | 0.0237% |
| 0822200007 | DAIRYLAND POWER COOPERATIVE | 22 99 23 TR IN NW NE DESC IN PLAT #051597 | 1.00 | 45.48 | 0.19% | 0.0045% |
| 0821400005 | DAKKEN TODD D & KIMBERLY J | 21 99 23 A TR IN N1/2 NE SE 21 99 23 DESC BY PLAT BK 3 PG 40 & 41 | 1.47 | 23.15 | 0.10% | 0.0023% |
| 0826300004 | DUDA SCHOTANUS ANGELA K | 26 99 23 PARCEL "C" IN SE SW 26 99 23 DESC BY PLAT DOC 2012-0574 | 8.72 | 349.36 | 1.47% | 0.0348% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 1212200006 | EBNER CAROL & THOMPSON LANCE | 12 98 23 PART OF THE SE NE 12 98 23 DESC BY PLAT IN BK 5 PG 314 | 23.42 | 763.75 | 3.22% | 0.0762% |
| 0821200003 | ENDERSON MARK E & SHEILA R | 21 99 23 BEG 403' S OF SE COR NE NE 21 99 23 WHICH IS THE PT OF BEG TH W | 17.96 | 759.57 | 3.21% | 0.0758% |
| 0821400004 | ENDERSON MARK E & SHEILA R | 21 99 23 N1/2 NE SE 21 99 23 EX OPEN DITCH 2.00 A EX A TR | 15.88 | 1,001.17 | 4.23% | 0.0999% |
| 0821200005 | ENDERSON MARK E & SHEILA R ETAL | 21 99 23 S1/2 NE 21 99 23 EX BEG 403' S OF SE COR NE NE 21 99 23 WHICH THE PT OF BEG TH W | 59.06 | 1,818.27 | 7.68% | 0.1814% |
| 0814400002 | ERDAHL RAMON & KAYLENE | 14 99 23 COM AT A PT 2 RDS E & 11/2 RDS N OF SW COR OF SE 14 99 23 TH E 167' TH N 668' TH W | 2.15 | 94.67 | 0.40% | 0.0094% |
| 0816200005 | EVENSON HARLAN & BEVERLY TRUST | 16 99 23 SW NE 16 99 23 | 10.60 | 535.63 | 2.26% | 0.0534% |
| 0816200006 | EVENSON HARLAN & BEVERLY TRUST | 16 99 23 SE NE 16 99 23 | 38.20 | 1,827.91 | 7.72% | 0.1823% |
| 0824200006 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 E1/2 SW NE 24 99 23 EX 4.78 A IN N1/2 S1/2 NE 24 99 23 | 17.20 | 1,174.28 | 4.96% | 0.1171% |
| 0824200007 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 SE NE 24 99 23 | 32.00 | 3,413.33 | 14.41% | 0.3405% |
| 0824400002 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 NW SE 24 99 23 EX COM 386' E OF NW COR TH S 423' TH E 950' TO CEN OF DD TH NWLY ALONG | 31.93 | 4,233.65 | 17.87% | 0.4223% |
| 0824400005 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 NE SE 24 99 23 EX OPEN DITCH 2.89 A | 36.11 | 5,735.17 | 24.21% | 0.5721% |
| 0824400006 | FJONE MARK A & SUSAN L TRUST | 24 99 23 A PIECE ON N SIDE SE SE CONT 1.25 DESC AS COMM AT NE COR SE SE TH W ABOUT 32 RDS TO | 1.25 | 176.13 | 0.74% | 0.0176% |
| 0821400001 | FLUGUM ALAN D & DEANNA L | 21 99 23 NW SE 21 99 23 | 40.00 | 985.11 | 4.16% | 0.0983% |
| 0821400002 | FLUGUM ALAN D & DEANNA L | 21 99 23 SW SE 21 99 23 EX 7.57 A TR IN SE COR | 31.77 | 688.77 | 2.91% | 0.0687% |
| 1212400010 | FRITZ EVAN & CARLIE | 12 98 23 A TR OF LAND IN E1/2 SE 12-98-23 260' BY 213' & PARCEL "C" DESC BY PLAT 2020-0891 | 8.05 | 231.82 | 0.98% | 0.0231% |
| 0835100007 | GANGSEI DANA A ETAL | 35 99 23 SE NW 35 99 23 EX OPEN DITCH 4.25 A EX WEST OF DRAINAGE DITCH | 24.85 | 2,099.22 | 8.86% | 0.2094% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0835200006 | GANGSEI DANA A ETAL | 35 99 23 NW NE 35 99 23 EX .29 A FOR ROW EX TR DESC IN BK 297 PG 106 | 26.41 | 1,758.33 | 7.42% | 0.1754% |
| 0835200008 | GANGSEI DANA A ETAL | 35 99 23 SW NE 35 99 23 EX .30 A FOR ROW EX TR CONT 9.41 A DESC PLAT BK 7 PG 94 | 28.78 | 1,711.74 | 7.23% | 0.1707% |
| 0826400007 | GILBERTSON JEREMY & JANELLE | 26 99 23 A TR IN E 1/2 SE 1/4 DESC BY PLAT IN BK 7 PG 98 | 4.23 | 193.29 | 0.82% | 0.0193% |
| 0813456006 | GILBERTSON STEVEN A & KATHY R | 13 99 23 LOT 4 EX THE NWRLY 36.3' & ALL LOTS 5 & 6 BLK 6 COUPANGERS SUBD | 0.38 | 22.79 | 0.10% | 0.0023% |
| 0803300016 | GRACE COMMUNTIY CHURCH OF | 03 99 23 TR IN SW SW 3 99 23 DESC Y PLAT IN BK 5 PG 325 | 1.40 | 90.71 | 0.38% | 0.0090% |
| 0803451001 | GRIFFITHS LISA C | 03 99 23 A TR COMM AT NW COR SW SE 3 99 23 TH S 270' TH E 100' TH N 270' TH W 100' TO BEG | 0.51 | 119.64 | 0.51% | 0.0119% |
| 0821200006 | GROE DAVID D & LORINDA L | 21 99 23 W 235' OF THE E 960' OF THE N 2 ACRES OF SE NE & S 15.75 RDS OF NE NE 21 99 23 | 2.00 | 50.36 | 0.21% | 0.0050% |
| 0821200007 | GROE DAVID D & LORINDA L | 21 99 23 N 2 ACRES OF SE NE & S 15.75 RDS NE NE ALL IN 21 99 23 EX W 235' OF E 960' THEREOF | 7.47 | 280.91 | 1.19% | 0.0280% |
| 0821200009 | GROE HOLDINGS LLC | 21 99 23 PARCEL "A" LOC IN THE N 1/2 NE 21 99 23 DESC BY PLAT DOC 2018-0245 EX 9.10 ACRES IN FOREST COVER | 22.66 | 531.62 | 2.24% | 0.0530% |
| 0803300010 | GROTHE BENJAMIN E | 03 99 23 PARCEL A LOCATED IN NE SW 3 99 23 DESC BY PLAT DOC 09-1986 | 5.66 | 684.52 | 2.89% | 0.0683% |
| 1201100001 | GUSTAFSON CARROLL A & KAREN | 01 98 23 NW NW 1 98 23 | 41.28 | 1,656.22 | 6.99% | 0.1652% |
| 1201100002 | GUSTAFSON CARROLL A & KAREN | 01 98 23 NE NW 1 98 23 95W031925 BU4521F | 42.89 | 2,012.82 | 8.50% | 0.2008% |
| 1201100003 | GUSTAFSON CARROLL A & KAREN | 01 98 23 SW NW 1 98 23 EX OPEN DITCH 1.03 A EX A TR | 36.10 | 1,829.69 | 7.72% | 0.1825% |
| 1201100005 | GUSTAFSON CARROLL A & KAREN | 01 98 23 SE NW 1 98 23 EX OPEN DITCH .17 A | 39.83 | 2,794.23 | 11.79% | 0.2787% |
| 0827100001 | HAMSMITH SHANANDOAH & MARTIN AUSTIN | 27 99 23 N 605' OF W 360' OF NW 27 99 23 | 3.86 | 126.33 | 0.53% | 0.0126% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0825400006 | HANNA RANDY & GERALYN | 25 99 23 TR IN SE SEC 25 DESC COM AT SW COR SE TH E 571 TO POB TH CONT E 541' N 749' W 541' | 8.55 | 257.56 | 1.09% | 0.0257% |
| 0825400005 | HANNA WANDA K | 25 99 23 SW SE 25 99 23 EX A TR 541' E & W BY 749' N & S | 29.93 | 732.92 | 3.09% | 0.0731% |
| 0822400001 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 22 99 23 NW SE 22 99 23 THORVILSON FARM | 40.00 | 2,451.99 | 10.35% | 0.2446% |
| 0822400002 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 22 99 23 NE SE 22 99 23 THORVILSON FARM | 39.00 | 3,155.63 | 13.32% | 0.3148% |
| 0823100005 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 23 99 23 13.33 A IN SW NW 23 99 23 EX A 2.07 AC TR DESC BY PLAT IN DOC #041776 CLEVELAND FARM | 11.26 | 1,025.57 | 4.33% | 0.1023% |
| 0823100006 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 23 99 23 SE NW 23 99 23 EX .31 A FOR ROW CLEVELAND FARM | 38.17 | 3,860.42 | 16.30% | 0.3851% |
| 0823300001 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 23 99 23 NW SW 23-99-23 CLEVELAND FARM | 39.00 | 2,822.46 | 11.91% | 0.2815% |
| 0823300002 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 23 99 23 NE SW 23 99 23 EX .30 A FOR ROW CLEVELAND FARM | 38.19 | 4,591.48 | 19.38% | 0.4580% |
| 0823100001 | HANSON DENNIS R & KATHLEEN L LIFE ESTATE | 23 99 23 NW NW 23 99 23 VAN RIPER FARM | 38.00 | 2,669.86 | 11.27% | 0.2663% |
| 0823100002 | HANSON DENNIS R & KATHLEEN L LIFE ESTATE | 23 99 23 NE NW 23 99 23 EX .30 A FOR ROW VAN RIPER FARM | 37.20 | 2,456.22 | 10.37% | 0.2450% |
| 0823100003 | HANSON DENNIS R & KATHLEEN L LIFE ESTATE | 23 99 23 26.67 A IN SW NW 23 99 23 VAN RIPER FARM | 25.67 | 2,082.26 | 8.79% | 0.2077% |
| 0814326006 | HANSON ROSS & PAULA | 14 99 23 TR IN NE SW 14 99 23 CONT 1.83 ACRES DESC IN DOC 990764 PLAT BK 7 PG 72 | 1.83 | 72.26 | 0.31% | 0.0072% |
| 0822300004 | HANSON ROSS ETAL | 22 99 23 NE SW 22 99 23 | 40.00 | 1,559.36 | 6.58% | 0.1555% |
| 0822300008 | HANSON ROSS ETAL | 22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359 | 29.19 | 714.27 | 3.02% | 0.0712% |
| 0823100007 | HANSON SCOTT A & CARRIE | 23 99 23 A 2.07 AC TR IN SW NW 23 99 23 DESC IN PLAT #041776 | 2.07 | 171.34 | 0.72% | 0.0171% |
| 0823300007 | HANSON TODD J & GENTZ BETHANY | 23 99 23 THE S 688.6' OF THE E 515' SE SW 23 99 23 EX ROW | 6.49 | 578.16 | 2.44% | 0.0577% |

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0828200005 | HASSEBROEK DARLA D | 28 99 23 S 15 A NE NE 28 99 23 EX OPEN DITCH .50 A | 10.85 | 932.87 | 3.94% | 0.0931% |
| 0828200007 | HASSEBROEK DARLA D | 28 99 23 SE NE 28 99 23 EX A TR 415' X 538' IN SE COR | 33.80 | 1,343.47 | 5.67% | 0.1340% |
| 0828100004 | HASSEBROEK SHARLA K | 28 99 23 NE NW 28 99 23 EX A TR COMM AT NE COR OF NW 28 99 23 TH W | 7.60 | 280.14 | 1.18% | 0.0279% |
| 0822200002 | HAUGEN HARTWICK A ETAL | 22 99 23 NE NE 22 99 23 | 38.00 | 2,351.67 | 9.93% | 0.2346% |
| 0822200004 | HAUGEN HARTWICK A ETAL | 22 99 23 SE NE 22 99 23 | 39.00 | 2,741.33 | 11.57% | 0.2734% |
| 0814376002 | HEATH SARAH | 14 99 23 COMM AT A PT 468.6' N OF SE COR OF THE SW 14 99 23 TH W 390.7' TH N 385' TH E 390.7' | 3.01 | 213.28 | 0.90% | 0.0213% |
| 0834200004 | HEESCH NORRINE M | 34 99 23 AND PART OF PARCEL "A" DESC IN PLAT 2019-1678 CONT .25 NET ACRES SE NE 34 99 23 | 39.30 | 2,802.52 | 11.83% | 0.2795% |
| 0834400004 | HEESCH NORRINE M | 34 99 23 N 6.5 A NE SE 34 99 23 | 7.41 | 327.47 | 1.38% | 0.0327% |
| 0835100004 | HEESCH NORRINE M | 35 99 23 SW NW 35 99 23 EX OPEN DITCH 1.68 A | 37.38 | 3,791.18 | 16.00% | 0.3782% |
| 0835200003 | HEESCH NORRINE M | 35 99 23 NE NE 35 99 23 EX .35 A ROW | 37.00 | 2,447.64 | 10.33% | 0.2441% |
| 0835300001 | HEESCH NORRINE M | 35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A | 36.28 | 2,599.18 | 10.97% | 0.2593% |
| 0834200003 | HEESCH NORRINE M & ETAL | 34 99 23 SW NE 34 99 23 AND PART OF PARCEL "A" DESC BY PLAT 2019-1678 CONT .57 NET ACRES EX OPEN DITCH 5.5 A | 35.07 | 3,980.82 | 16.80% | 0.3971% |
| 0835200009 | HEESCH NORRINE M & ETAL | 35 99 23 A TR IN W 1/2 NE 35 99 23 DESC BY PLAT BK 7 PG 94 | 9.41 | 335.31 | 1.42% | 0.0334% |
| 0835300002 | HEESCH NORRINE M & ETAL | 35 99 23 NE SW 35 99 23 EX OPEN DITCH 5.11 A | 34.89 | 3,170.48 | 13.38% | 0.3162% |
| 0835300005 | HEESCH NORRINE M & ETAL | 35 99 23 SE SW 35 99 23 EX OPEN DITCH 1.48 A | 36.70 | 2,451.75 | 10.35% | 0.2446% |
| 0835400001 | HEESCH NORRINE M & ETAL | 35 99 23 NW SE 35 99 23 EX OPEN DITCH 2.49 A | 35.98 | 3,208.81 | 13.54% | 0.3201% |
| 0835400003 | HEESCH NORRINE M & ETAL | 35 99 23 SW SE 35 99 23 | 36.31 | 1,739.14 | 7.34% | 0.1735% |
| 0834100002 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 NE NW 34 99 23 | 39.00 | 2,653.90 | 11.20% | 0.2647% |
| 0834100003 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 SW NW 34 99 23 | 38.17 | 2,108.73 | 8.90% | 0.2103% |
| 0834100004 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 SE NW 34 99 23 | 40.00 | 2,033.10 | 8.58% | 0.2028% |
| 0828100003 | HEIMDAL DENNIS & MARILYN | 28 99 23 COM AT NE COR OF NW 28 99 23 TH W ALONG N BOUN LINE OF SEC 28 700' TH S 400' TH E | 1.40 | 13.24 | 0.06% | 0.0013% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 1212200001 | HEIMDAL PAUL TRUST & SYLVIA TRUST | 12 98 23 NW NE 12 98 23 EX OPEN DITCH .60 A | 38.40 | 2,020.43 | 8.53% | 0.2015% |
| 1212200002 | HEIMDAL PAUL TRUST & SYLVIA TRUST | 12 98 23 NE NE 12 98 23 EX OPEN DITCH 2.41 A EX THAT PART N & E OF DR DITCH | 30.16 | 1,482.30 | 6.26% | 0.1479% |
| 1212200003 | HEIMDAL PAUL TRUST & SYLVIA TRUST | 12 98 23 SW NE 12 98 23 | 39.00 | 1,609.42 | 6.79% | 0.1605% |
| 1212200005 | HEIMDAL PAUL TRUST & SYLVIA TRUST | 12 98 23 SE NE 12 98 23 EX OPEN DITCH 4.64 A EX TR DESC IN BK 5 PG 314 | 10.94 | 467.81 | 1.97% | 0.0467% |
| 1212200007 | HEIMDAL PAUL TRUST & SYLVIA TRUST | 12 98 23 ALL THAT PART OF NE 1/4 12 98 23 LYING N & E OF OPEN DITCH | 4.02 | 322.29 | 1.36% | 0.0321% |
| 0810400008 | HELGELAND DALE E & SUSAN M | 10 99 23 COM 4 RDS N & 1435' W OF SE COR NW SW 10 99 23 TH E 115' N 545' W 285' TO CENTER OF DD | 2.34 | 436.31 | 1.84% | 0.0435% |
| 0810400009 | HELGELAND DALE E & SUSAN M | 10 99 23 ALL THAT PT OF SE SE 10 99 23 LYING & BEING E OF CTR LINE OF OPEN DITCH OF | 0.12 | 18.73 | 0.08% | 0.0019% |
| 0813377005 | HELGESON REBECCA J & JON T | 13 99 23 LOT 12 & 13 BLK 3 COUPANGERS SUBD EX 5' ROW TO COUNTY AND EX PART OF LOT 13 DESC | 0.40 | 55.99 | 0.24% | 0.0056% |
| 0815300007 | HENDERSON AARON | 15 99 23 TR IN W1/2 SW 15 99 23 DESC BY PLAT IN #07-2022 | 9.58 | 474.89 | 2.00% | 0.0474% |
| 0821400009 | HENELEY BLAKE & HENELEY STRAUSS TINA M | 21 99 23 TR IN SE SE 21 99 23 DESC BY METES & BDS IN BK 250 PG 379-81 | 8.57 | 290.97 | 1.23% | 0.0290% |
| 0825300005 | HERMANSON ROGER K | 25 99 23 SE SW 25 99 23 | 31.04 | 756.40 | 3.19% | 0.0754% |
| 0825400004 | HERMANSON ROGER K | 25 99 23 SE SE 25 99 23 | 37.52 | 1,274.41 | 5.38% | 0.1271% |
| 0825400001 | HERMANSON ROGER K & RUTH I | 25 99 23 NW SE 25 99 23 EX 5 ACRES IN FOREST COVER | 35.51 | 1,085.76 | 4.58% | 0.1083% |
| 0825300003 | HERMANSON S E | 25 99 23 1 SQ ROD IN SE COR NE SW 25 99 23 | 0.01 | 0.10 | 0.00% | 0.0000% |
| 0824100019 | HERSHEY MATHEW K | 24 99 23 LOT 3 EAGLE LANE SUBD 24 99 23 | 0.46 | 75.97 | 0.32% | 0.0076% |
| 0813382005 | HUNCHIS CAROL | 13 99 23 LOT 7 & 8 BLK 6 COUPANGERS SUBD EX A 20 X 97.59' DESC BY PLAT BK 6 PG 106 | 0.34 | 17.49 | 0.07% | 0.0017% |
| 0815200008 | INTERSTATE POWER & LIGHT COMPANY | 15 99 23 PARCEL "D" NE 15 99 23 DESC BY PLAT DOC 2019-1561 | 3.20 | 154.11 | 0.65% | 0.0154% |

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

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|------------|--------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0810201001 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 NW NE 10 99 23 | 40.00 | 7,892.15 | 33.31% | 0.7872% |
| 0810251001 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 SW NE 10 99 23 | 40.00 | 8,450.46 | 35.67% | 0.8429% |
| 0810400007 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 ALL OF S1/2 NE SE LYING E OF PUB HWY AND W OF DD #2 EX FOR OPEN DITCH .82 A | 11.32 | 2,758.94 | 11.65% | 0.2752% |
| 0810400011 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 E 20 RDS OF SW SE 10 99 23 | 9.75 | 805.08 | 3.40% | 0.0803% |
| 0810400012 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 W 10 RDS OF S 16 RDS SE SE 10 99 23 | 1.00 | 35.94 | 0.15% | 0.0036% |
| 0810400013 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 SE SE 10 99 23 EX 1 A IN SW COR & EX .62 A FOR OPEN DITCH & EX THAT PART LYING | 38.38 | 6,954.97 | 29.36% | 0.6937% |
| 0814400004 | IOWA DEPT OF NATURAL RESOURCES | 14 99 23 TR IN SW SE 14 99 23 DESC BY METES & BDS IN DOC 08-0370 | 6.48 | 270.40 | 1.14% | 0.0270% |
| 0815200002 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 PARCEL C IN NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 | 32.04 | 3,773.35 | 15.93% | 0.3764% |
| 0815200005 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 E 10 RDS OF N 8 RDS NW NE 15 99 23 | 0.50 | 51.68 | 0.22% | 0.0052% |
| 0815200006 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 NE NE 15 99 23 | 40.00 | 7,439.64 | 31.40% | 0.7421% |
| 0815200007 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 SE NE 15 99 23 | 40.00 | 3,900.58 | 16.46% | 0.3891% |
| 0815300008 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 THAT PART OF THE W1/2 SW 1/4 AND NE1/4 15 99 23 DESC BY DEED DOC 2012-0684 AND WRP | 55.18 | 3,210.23 | 13.55% | 0.3202% |
| 0833400004 | IOWA DEPT OF NATURAL RESOURCES | 33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898 | 26.60 | 1,106.86 | 4.67% | 0.1104% |
| 0822400003 | JOEBGEN JAMES E & DIXIE L | 22 99 23 A TR IN S1/2 SE 22 99 23 DESC IN PLAT DOC 07-0671 | 17.70 | 816.35 | 3.45% | 0.0814% |
| 0824100018 | JOHANSON MATTHEW C & LISA M | 24 99 23 LOT 2 EAGLE LANE SUBD 24 99 23 | 0.57 | 107.60 | 0.45% | 0.0107% |

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RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0834300001 | JOHNSON CURTIS | 34 99 23 NW SW 34 99 23 | 38.19 | 1,328.10 | 5.61% | 0.1325% |
| 0834300002 | JOHNSON CURTIS | 34 99 23 NE SW 34 99 23 | 40.00 | 2,570.18 | 10.85% | 0.2564% |
| 0834300006 | JOHNSON CURTIS | 34 99 23 SE SW 34 99 23 | 32.90 | 1,708.76 | 7.21% | 0.1704% |
| 0834300007 | JOHNSON CURTIS | 34 99 23 SW SW 34 99 23 EX 4.07 A SW COR & EX A TR AND EX PARCEL "A" PLAT 2014-0256 BY QCD 2014-0416 | 20.90 | 800.02 | 3.38% | 0.0798% |
| 0834400001 | JOHNSON CURTIS | 34 99 23 N1/2 NW SE 34 99 23 EX OPEN DITCH 1.34 A | 18.66 | 2,122.65 | 8.96% | 0.2117% |
| 0834400002 | JOHNSON CURTIS | 34 99 23 S1/2 NW SE 34 99 23 | 20.00 | 1,802.59 | 7.61% | 0.1798% |
| 0834400003 | JOHNSON CURTIS | 34 99 23 SW SE 34 99 23 | 38.19 | 1,695.90 | 7.16% | 0.1692% |
| 0834400005 | JOHNSON CURTIS | 34 99 23 THAT PART OF NE SE LYING S OF DD #2 34 99 23 EX TR FOR WILDLIFE | 30.35 | 3,559.71 | 15.03% | 0.3551% |
| 0835300004 | JOHNSON JOHN A & NANCY B | 35 99 23 E1/2 SW SW 35 99 23 EX OPEN DITCH 1.47 A | 17.62 | 1,753.55 | 7.40% | 0.1749% |
| 1202100003 | JOHNSON JOHN A & NANCY B | 02 98 23 SW NW 2 98 23 EX DD CONT 1.50 A | 37.50 | 3,108.25 | 13.12% | 0.3100% |
| 1202300001 | JOHNSON JOHN A & NANCY B | 02 98 23 NW SW 2 98 23 EX DD CONT 5.00 A | 34.00 | 3,363.06 | 14.20% | 0.3355% |
| 1202300002 | JOHNSON JOHN A & NANCY B | 02 98 23 NE SW 2 98 23 | 40.00 | 2,954.98 | 12.47% | 0.2947% |
| 1202300004 | JOHNSON JOHN A & NANCY B | 02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A | 38.48 | 2,043.86 | 8.63% | 0.2039% |
| 1203100002 | JOHNSON JOHN A & NANCY B | 03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER | 12.10 | 695.78 | 2.94% | 0.0694% |
| 1203400001 | JOHNSON JOHN A & NANCY B | 03 98 23 NW SE 3 98 23 | 10.60 | 466.00 | 1.97% | 0.0465% |
| 1203400003 | JOHNSON JOHN A & NANCY B | 03 98 23 SW SE 3 98 23 | 5.50 | 306.23 | 1.29% | 0.0305% |
| 1203400004 | JOHNSON JOHN A & NANCY B | 03 98 23 NE SE 3 98 23 | 39.00 | 1,522.69 | 6.43% | 0.1519% |
| 1203400005 | JOHNSON JOHN A & NANCY B | 03 98 23 SE SE 3 98 23 | 35.30 | 1,379.58 | 5.82% | 0.1376% |
| 1210200001 | JOHNSON JOHN A & NANCY B | 10 98 23 NW NE 10 98 23 | 1.40 | 24.69 | 0.10% | 0.0025% |
| 1210200002 | JOHNSON JOHN A & NANCY B | 10 98 23 NE NE 10 98 23 | 37.20 | 1,060.86 | 4.48% | 0.1058% |
| 1212300001 | JOHNSON JOHN A & NANCY B | 12 98 23 PARCEL A IN SW 12 98 23 DESC BY PLAT DOC #061228 | 66.03 | 2,014.78 | 8.50% | 0.2010% |
| 1212300003 | JOHNSON JOHN A & NANCY B | 12 98 23 PARCEL B IN SW 12 98 23 DESC BY PLAT DOC 061229 | 78.03 | 2,968.48 | 12.53% | 0.2961% |
| 1213100006 | JOHNSON JOHN A & NANCY B | 13 98 23 NE NW 13 98 23 EX A TR DESC IN BK 297 PG 326- 7 | 14.00 | 337.44 | 1.42% | 0.0337% |
| 1213200001 | JOHNSON JOHN A & NANCY B | 13 98 23 NW NE 13 98 23 | 40.00 | 1,523.49 | 6.43% | 0.1520% |
| 1213200003 | JOHNSON JOHN A & NANCY B | 13 98 23 SW NE 13 98 23 | 28.00 | 646.58 | 2.73% | 0.0645% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,002,542.14. Actual assessments are proportionately adjusted based on the total amount actually levied.

MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0813456003 | JORTH RANDY R & CINDY JO | 13 99 23 LOT 2 3 & 4 BLK 6 COUPANGERS SUBD EX PART OF LOT 4 DESC IN BK 226 PG 199 | 0.66 | 62.46 | 0.26% | 0.0062% |
| 0824400001 | JUTTING RANDY L | 24 99 23 A TR OF LAND DESC AS COMM AT A PT 386' E OF NW COR OF NW SE 24 99 23 TH S 423' TH | 6.15 | 728.38 | 3.07% | 0.0727% |
| 0828400004 | KEPHART JERALD E & PATRICIA F | 28 99 23 A TR IN E1/2 SE1/4 28 99 23 DESC BY METE & BDS IN BK 342 PG 318 | 10.30 | 394.12 | 1.66% | 0.0393% |
| 0823300003 | KESTER LEROY & SUSAN | 23 99 23 SW SW 23 99 23 | 37.64 | 1,963.83 | 8.29% | 0.1959% |
| 0823300004 | KESTER LEROY & SUSAN | 23 99 23 SE SW 23 99 23 EX E 385' & EX W 130' OF E 515' OF S 688.6' | 25.84 | 3,195.39 | 13.49% | 0.3187% |
| 0814351002 | KINGLAND THOMAS O & SHERYL R | 14 99 23 W1/2 SW 14 99 23 EX TR LYING N OF MIDDLE OF DRAINAGE DITCH DESC IN DOC 2022-0918 | 72.93 | 7,924.11 | 33.45% | 0.7904% |
| 0814376003 | KINGLAND THOMAS O & SHERYL R | 14 99 23 LOT 9 TERRACE VIEW SUBD SE SW 14 99 23 | 0.61 | 23.77 | 0.10% | 0.0024% |
| 0814376004 | KINGLAND THOMAS O & SHERYL R | 14 99 23 LOT 8 TERRACE VIEW SUBD SE SW 14 99 23 | 0.34 | 20.26 | 0.09% | 0.0020% |
| 0814376013 | KINGLAND THOMAS O & SHERYL R | 14 99 23 THE S 200' OF THE W 155' OF THE SE 1/4 SW 1/4 14 99 23 STARTING AT THE SW CORNER OF THE SE SW 1/4 DESC BY DEED 2022-0798 | 0.59 | 21.90 | 0.09% | 0.0022% |
| 0815400002 | KINGLAND THOMAS O & SHERYL R | 15 99 23 NE SE 15 99 23 EX A TR TO FOREST COVER | 40.00 | 4,956.44 | 20.92% | 0.4944% |
| 0815400004 | KINGLAND THOMAS O & SHERYL R | 15 99 23 SE SE 15 99 23 EX A TR TO FOREST COVER | 39.00 | 2,044.05 | 8.63% | 0.2039% |
| 0810300010 | KNUDTSON ANDREW A & JENNIE K | 10 99 23 A TR IN NE SE 10 99 23 COMM AT S1/4 COR OF SEC 10 TH N 1328.54' TO BEG TH W AND PARCEL A DESC IN PLAT DOC 2019-0232 EXC PARCEL "B" DESC IN PLAT 2019-0232 | 1.24 | 110.08 | 0.46% | 0.0110% |
| 0810300001 | KNUDTSON KERBY | 10 99 23 NW SW 10 99 23 | 22.40 | 2,007.78 | 8.48% | 0.2003% |
| 0810300002 | KNUDTSON KERBY | 10 99 23 SW SW 10 99 23 | 33.80 | 2,209.08 | 9.32% | 0.2203% |
| 0810300005 | KNUDTSON KERBY | 10 99 23 SE SW 10 99 23 | 38.00 | 3,109.38 | 13.13% | 0.3101% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0810300008 | KNUDTSON KERBY | 10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019-0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC | 38.31 | 3,504.21 | 14.79% | 0.3495% |
| 0810400001 | KNUDTSON KERBY | 10 99 23 NW SE 10 99 23 | 39.00 | 5,437.89 | 22.95% | 0.5424% |
| 0810400005 | KNUDTSON KERBY | 10 99 23 ALL OF S1/2 NE SE LYING N OF PUB HWY DESC AS COMM AT A PT 660' S OF NW COR OF | 3.68 | 712.87 | 3.01% | 0.0711% |
| 0810300007 | KNUDTSON KERBY A & KAREN KAY | 10 99 23 PARCEL "B" DESC BY PLAT 2019-0232 IN NE SE | 0.45 | 15.11 | 0.06% | 0.0015% |
| 0803300013 | KNUDTSON MICHAEL | 03 99 23 NW SW 3 99 23 LYING S OF M & S L RR AND 1/2 R R ROW | 2.80 | 456.09 | 1.93% | 0.0455% |
| 1202100001 | KNUDTSON ROBERT C TRUST | 02 98 23 N 22 1/2 A NW NW 2 98 23 EX DD CONT .75 A | 19.54 | 2,033.19 | 8.58% | 0.2028% |
| 1203100007 | KNUDTSON ROBERT C TRUST | 03 98 23 SE NW 3 98 23 EX A TR TO SAXTON BK 5 PG 188 | 1.10 | 54.96 | 0.23% | 0.0055% |
| 1203200002 | KNUDTSON ROBERT C TRUST | 03 98 23 SW NE 3 98 23 | 34.50 | 1,684.68 | 7.11% | 0.1680% |
| 1211400003 | KNUDTSON STEVEN C | 11 98 23 SW SE 11 98 23 | 40.00 | 1,397.38 | 5.90% | 0.1394% |
| 1211400004 | KNUDTSON STEVEN C | 11 98 23 SE SE 11 98 23 EX .31 A FOR ROW | 38.19 | 1,275.32 | 5.38% | 0.1272% |
| 1213100001 | KNUDTSON STEVEN C | 13 98 23 NW NW 13 98 23 EX OPEN DITCH 5.06A EX .30 A FOR ROW | 27.50 | 584.95 | 2.47% | 0.0583% |
| 1214200001 | KNUDTSON STEVEN C | 14 98 23 NW NE 14 98 23 | 16.50 | 474.27 | 2.00% | 0.0473% |
| 1214200002 | KNUDTSON STEVEN C | 14 98 23 NE NE 14 98 23 EX .23 A FOR ROW | 28.60 | 656.84 | 2.77% | 0.0655% |
| 0827100004 | KOEPPEN NATHAN A & JANIE M | 27 99 23 A TR OF LAND BEG AT A PT 1325' S OF NW COR 27 99 23 TH S 381' TH | 6.44 | 272.45 | 1.15% | 0.0272% |
| 1211100003 | KUDEJ JANICE D TRUST ETAL | 11 98 23 SW NW 11 98 23 | 16.20 | 447.61 | 1.89% | 0.0446% |
| 1211100004 | KUDEJ JANICE D TRUST ETAL | 11 98 23 SE NW 11 98 23 | 22.50 | 771.08 | 3.25% | 0.0769% |
| 0823400006 | KVALE STEPHEN M | 23 99 23 PARCEL "E" IN SE SE 23 99 23 DESC BY PLAT DOC 2020-2222 | 1.00 | 26.52 | 0.11% | 0.0026% |
| 0814400001 | LANGFALD RONALD G & ARDIS | 14 99 23 NW SE 14 99 23 W OF DD EX OPEN DITCH 4.25 A EX .26 A FOR ROW | 29.36 | 5,127.07 | 21.64% | 0.5114% |
| 0814400006 | LANGFALD RONALD G & ARDIS | 14 99 23 S1/2 NE SE W OF RICE LAKE 14 99 23 EX OPEN DITCH 2.07 A | 1.80 | 404.65 | 1.71% | 0.0404% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|----------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0814400901 | LANGFALD RONALD G & ARDIS | 14 99 23 2.58 ACRES WITHIN THE NW SE SEC 14 99 23 | 2.58 | 121.59 | 0.51% | 0.0121% |
| 0814376007 | LINQUIST ALYSON J | 14 99 23 LOT 5 TERRACE VIEW SUBD SE SW 14 99 23 | 0.57 | 18.36 | 0.08% | 0.0018% |
| 0814376008 | LINQUIST ALYSON J | 14 99 23 LOT 4 TERRACE VIEW SUBD SE SW 14 99 23 | 0.53 | 22.24 | 0.09% | 0.0022% |
| 0814376009 | LINQUIST ALYSON JEAN | 14 99 23 LOT 3 TERRACE VIEW SUBD SE SW 14 99 23 | 0.65 | 31.54 | 0.13% | 0.0031% |
| 0803300011 | LOVIK BEVERLY A | 03 99 23 SE SW 3 99 23 | 37.50 | 4,749.93 | 20.05% | 0.4738% |
| 0827100003 | MARTINSON BENJAMIN | 27 99 23 ALL THAT PT OF NW NW 27 99 23 LYING S OF DD | 5.44 | 115.80 | 0.49% | 0.0116% |
| 0835100003 | MICHAELSON DEAN A & DANA M | 35 99 23 NE NW 35 99 23 EX OPEN DITCH 3.00 A | 36.00 | 3,080.67 | 13.00% | 0.3073% |
| 0826300005 | MICHAELSON DONNA LIVING TRUST | 26 99 23 BEG SE COR SW 26 99 23 TH N 89°09'27" W 1193.28' TO CTR LINE OF DD TH EX PARCEL "C" DESC BY PLAT DOC 2012-0574 | 46.15 | 5,129.67 | 21.65% | 0.5117% |
| 0813382004 | MILLER DENNIS K & SUSAN M | 13 99 23 LOT 9 & 10 BLK 6 COUPANGERS SUBD EX 5' ROW TO COUNTY & A TR 20 X 97.59 LOT 8 BL 6 | 0.48 | 24.72 | 0.10% | 0.0025% |
| 0803451007 | MOVICK RANDAL | 03 99 23 A TR IN SW SE 3 99 23 COM AT NW COR SW SE S 80 RDS TH E 80 RDS TH N 48 RDS TH W 50 ECT | 8.37 | 1,172.79 | 4.95% | 0.1170% |
| 0833200008 | NELSON ALAN J | 33 99 23 TR IN SE NE 33 99 23 DESC BY METES & BDS IN BK 303 PG 367 | 1.90 | 51.42 | 0.22% | 0.0051% |
| 1213200002 | NELSON DAVID J | 13 98 23 NE NE 13 98 23 | 38.70 | 1,149.41 | 4.85% | 0.1146% |
| 1213200004 | NELSON DAVID J | 13 98 23 SE NE 13 98 23 | 11.10 | 325.90 | 1.38% | 0.0325% |
| 0803300009 | NELSON GARY J | 03 99 23 PART OF PARCEL B DESC BY SURVEY DOC 09-1987 IN NE SW 3-99-23 EX PARCEL A DESC IN | 30.78 | 5,449.84 | 23.00% | 0.5436% |
| 1212400007 | NELSON STEVEN P & GREGORY A | 12 98 23 SE SE 12 98 23 EX A TRACT 213' X 260' EX A TRACT DESC AS PARCEL "C" IN PLAT 2020-0891 | 35.74 | 1,367.39 | 5.77% | 0.1364% |
| 1212400008 | NELSON STEVEN P & GREGORY A | 12 98 23 NE SE 12 98 23 EX OPEN DITCH 3.1 A EX A TRACT DESC AS PARCEL "C" IN PLAT 2020-0891 | 30.11 | 1,455.51 | 6.14% | 0.1452% |
| 1201400002 | NELSON VALERE H & ELAINE S TRUST | 01 98 23 NW SE 1 98 23 EX THAT PART E OF DD DESC BY PLAT DOC 2010-0414 EX THAT PT | 23.46 | 1,785.18 | 7.54% | 0.1781% |
| 0835100002 | OLSON EDWARD E & JULIA A | 35 99 23 E1/2 NW NW 35 99 23 | 19.50 | 2,370.57 | 10.01% | 0.2365% |
| 0835100006 | OLSON EDWARD E & JULIA A | 35 99 23 SE NW 35 99 23 LYING W OF DRAINAGE DITCH | 10.90 | 1,252.82 | 5.29% | 0.1250% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0826100001 | OLSON JOSIAH GRANT & KARI | 26 99 23 A TR IN NW CONT 2.27 ACRES DESC BY PLAT DOC 08- 1609 | 2.27 | 243.72 | 1.03% | 0.0243% |
| 0826400002 | OLSON MATTHEW & LORELEI | 26 99 23 NE SE 26 99 23 EX .31 A FOR ROW | 38.17 | 3,003.73 | 12.68% | 0.2996% |
| 0826400006 | OLSON MATTHEW & LORELEI | 26 99 23 SE SE 26 99 23 EX .30 A FOR ROW EX A TR CONT 4.23 A PLAT BK 7 PG 98 | 32.17 | 1,805.58 | 7.62% | 0.1801% |
| 0823400003 | OSTRANDER SUSAN | 23 99 23 W1/2 SE 23 99 23 EX A TR DESC IN BK 247 PG 170 | 28.60 | 2,117.71 | 8.94% | 0.2112% |
| 0813377003 | OSWALD TOM R & JUDITH C | 13 99 23 LOT 10 & 11 BLK 3 COUPANGERS SUBD S1/2 13 99 23 EX 5' ROW TO COUNTY | 0.15 | 6.04 | 0.03% | 0.0006% |
| 0814100005 | PAYNE CHARLES A TRUST | 14 99 23 NW 14 99 23 EX OPEN DITCH 6.62 A EX TR CONT 1.01 A PLAT BK 6 PG 252-3 | 148.69 | 23,690.24 | 100.00% | 2.3630% |
| 0803100001 | PEDERSON GARY L & CYNTHIA K | 03 99 23 NW NW 3 99 23 EX RR 1.61 A AND PART OF THE NE NW DESC IN DOC 2015-0863 | 4.20 | 320.44 | 1.35% | 0.0320% |
| 0803100002 | PEDERSON GARY L & CYNTHIA K | 03 99 23 SW NW 3 99 23 | 26.80 | 2,512.37 | 10.61% | 0.2506% |
| 0803300014 | PEDERSON GARY L & CYNTHIA K | 03 99 23 ALL THAT PART OF NW SW LYING N OF ROW OF M & ST L RR 3 99 23 & N1/2 OF RR ROW | 0.40 | 48.74 | 0.21% | 0.0049% |
| 0823300008 | PETERSON BENJAMIN ROY | 23 99 23 THE E 385' OF SE SW 23 99 23 EX S 688.6' EX ROW & EX 2.58 A TR DESC BK 333 PG 361 | 1.92 | 231.42 | 0.98% | 0.0231% |
| 0825100001 | PETERSON DAVID P | 25 99 23 N 14.37 A W1/2 NW NW 25 99 23 EX OPEN DITCH .82 A | 13.40 | 2,060.33 | 8.70% | 0.2055% |
| 0825100002 | PETERSON DAVID P | 25 99 23 N 10.63 A E1/2 NW NW 25 99 23 EX OPEN DITCH .81 A | 9.28 | 1,530.88 | 6.46% | 0.1527% |
| 0826200005 | PETERSON DAVID P | 26 99 23 NE NE 26 99 23 EX OPEN DITCH 1.93 A AND EX S 304' W 430' N 304' E 430' | 33.06 | 4,557.14 | 19.24% | 0.4546% |
| 0826200007 | PETERSON DAVID P | 26 99 23 A TR LYING N & W OF DD 2 N1/2 SE NE 26 99 23 | 0.60 | 93.82 | 0.40% | 0.0094% |
| 0826200011 | PETERSON DAVID P | 26 99 23 TR IN NE 26 99 23 DESC BY PLAT IN BK 6 PG 88 | 5.04 | 418.04 | 1.76% | 0.0417% |
| 0826200014 | PETERSON DAVID P | 26 99 23 NW NE 26 99 23 EX .76 A FOR ROW EX 1.30 A EX TR DESC BY PLAT BK 6 PG 88 AND EX PARCEL "D" AS DESC IN 2020-1273 | 27.79 | 2,097.08 | 8.85% | 0.2092% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0826200004 | PETERSON DAVID P & KATHY S | 26 99 23 COMM AT NE COR OF NE NE 26 99 23 TH S 304' TH W 430' TH N 304' TH E 430' TO BEG | 3.00 | 183.59 | 0.77% | 0.0183% |
| 0822200005 | PETERSON DENNIS K & SANDRA K | 22 99 23 TR IN NW NE 22 99 23 DESC IN PLAT BK 5 PG 270 | 7.81 | 399.18 | 1.68% | 0.0398% |
| 0828200001 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 NW NE 28 99 23 EX LOTS 1-2-3 | 33.05 | 792.97 | 3.35% | 0.0791% |
| 0828200002 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 LOTS 1-2-3 IN NW NE 28 99 23 | 5.59 | 130.93 | 0.55% | 0.0131% |
| 0828200003 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 5.45 A IN NE NE 28 99 23 | 5.45 | 296.39 | 1.25% | 0.0296% |
| 0828200004 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 20.5 A LYING N OF OPEN DITCH NE NE 28 99 23 EX OPEN DITCH 2.5 A | 14.52 | 1,114.91 | 4.71% | 0.1112% |
| 0828200006 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 SW NE 28 99 23 | 39.40 | 1,264.62 | 5.34% | 0.1261% |
| 0822400005 | PETERSON KATHY S | 22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 20.18 AC DESC IN PLAT # 07-0671 | 58.59 | 3,393.26 | 14.32% | 0.3385% |
| 0826100002 | PETERSON KENNETH M TRUST & HELEN R TRUST | 26 99 23 W1/2 NE NW 26 99 23 | 19.32 | 1,121.98 | 4.74% | 0.1119% |
| 0826100007 | PETERSON KENNETH M TRUST & HELEN R TRUST | 26 99 23 NW NW 26 99 23 EX A TR CONT 2.27 ACRES DESC BY PLAT 08-1609 | 35.37 | 3,232.74 | 13.65% | 0.3225% |
| 0827200001 | PETERSON KENNETH M TRUST & HELEN R TRUST | 27 99 23 NW NE 27 99 23 | 38.64 | 1,546.92 | 6.53% | 0.1543% |
| 0827200002 | PETERSON KENNETH M TRUST & HELEN R TRUST | 27 99 23 NE NE 27 99 23 | 37.65 | 1,520.92 | 6.42% | 0.1517% |
| 0823400002 | PETERSON PARNELL J & MARY J | 23 99 23 NE SE 23 99 23 | 38.18 | 3,891.75 | 16.43% | 0.3882% |
| 0823400005 | PETERSON PARNELL J & MARY J | 23 99 23 SE SE 23 99 23 EX PARCEL "E" DESC BY PLAT DOC 2020-2222 | 39.00 | 2,980.62 | 12.58% | 0.2973% |
| 0826100003 | PETERSON PARNELL J & MARY J | 26 99 23 E1/2 NE NW 26 99 23 AND 1.30 A IN NE NW S & W OF R74 | 19.71 | 1,088.61 | 4.60% | 0.1086% |
| 0825100006 | PRESCOTT LARRY E & CAROL J LIFE ESTATE | 25 99 23 S1/2 SW NW 25 99 23 | 20.00 | 1,839.73 | 7.77% | 0.1835% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0825300001 | PREScott LARRY E & CAROL J LIFE ESTATE | 25 99 23 NW SW 25 99 23 | 40.00 | 1,193.23 | 5.04% | 0.1190% |
| 0825300004 | PREScott LARRY E & CAROL J LIFE ESTATE | 25 99 23 SW SW 25 99 23 | 38.48 | 825.95 | 3.49% | 0.0824% |
| 0826200009 | PREScott LARRY E & CAROL J LIFE ESTATE | 26 99 23 S1/2 SE NE 26 99 23 EX .10 A FOR ROW | 18.61 | 3,069.18 | 12.96% | 0.3061% |
| 0826300001 | QUAD H FARMS LLC & HOLLAND SHARON K | 26 99 23 NW SW 26 99 23 | 40.00 | 4,679.44 | 19.75% | 0.4668% |
| 0826300003 | QUAD H FARMS LLC & HOLLAND SHARON K | 26 99 23 SW SW 26 99 23 & SE SW 26 99 23 EX OPEN DITCH CONT 4.75 A & ALL THAT PT LYING E | 32.09 | 4,777.34 | 20.17% | 0.4765% |
| 0827400001 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 NW SE 27 99 23 EX OPEN DITCH 2.3 A | 37.70 | 2,250.48 | 9.50% | 0.2245% |
| 0827400004 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 NE SE 27 99 23 EX A TR 4.43 A | 35.57 | 2,981.69 | 12.59% | 0.2974% |
| 0827400005 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 SE SE 27 99 23 EX OPEN DITCH 3.17 A | 35.83 | 4,583.27 | 19.35% | 0.4572% |
| 0824100014 | RAMAKER JASON W & DAWN D | 24 99 23 LOT 6 EAGLE LANE SUBD 24 99 23 | 0.42 | 21.96 | 0.09% | 0.0022% |
| 0824100016 | RANKIN WAYNE & SHIRLEY | 24 99 23 LOT 8 EAGLE LANE SUBD 24 99 23 | 0.75 | 108.03 | 0.46% | 0.0108% |
| 0836300005 | RANSOM BILLY J & SANDRA K | 36 99 23 A TR IN NW SW DESC BY METES IN BDS IN BK 297 PG 308-9 | 9.92 | 365.82 | 1.54% | 0.0365% |
| 0835400006 | REA JAMES | 35 99 23 TR IN E1/2 SE SEC 35 DESC BY METES & BDS IN BK 254 PG 16 | 2.92 | 136.83 | 0.58% | 0.0136% |
| 0826400004 | REESE DUSTIN L & AMANDA C | 26 99 23 A 5 A TR IN SE COR SW SE 26 99 23 25 RDS E & W X 32 RDS N & S | 4.08 | 247.12 | 1.04% | 0.0246% |
| 1202100002 | REINES CARROLL | 02 98 23 S 1/2 NW NW 2 98 23 EX DD CONT .75 A | 18.75 | 1,348.13 | 5.69% | 0.1345% |
| 1210200003 | REINES CARROLL | 10 98 23 SW NE 10 98 23 | 1.90 | 19.83 | 0.08% | 0.0020% |
| 1210200004 | REINES CARROLL | 10 98 23 SE NE 10 98 23 | 17.10 | 527.51 | 2.23% | 0.0526% |
| 0826200012 | RENshaw FRED & SHARON | 26 99 23 COMM AT SE COR SW NE TH W ON CENTERLINE OF SEC 26 TO A PT WHERE SAID LINE INTERSECTS | 7.65 | 1,299.96 | 5.49% | 0.1297% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0826400001 | RENSHAW FRED & SHARON | 26 99 23 NW SE 26 99 23 EX OPEN DITCH 1.29 A EX .31 A FOR ROW | 36.88 | 5,278.60 | 22.28% | 0.5265% |
| 0826400003 | RENSHAW FRED & SHARON | 26 99 23 SW SE 26 99 23 EX 32 RDS N & S BY 25 RDS E & W IN SE COR EX .17 A FOR ROW | 32.92 | 1,961.89 | 8.28% | 0.1957% |
| 1211200003 | RENSHAW FRED & SHARON | 11 98 23 W 1/2 NE NE 11 98 23 | 20.00 | 787.96 | 3.33% | 0.0786% |
| 1211200008 | RENSHAW FRED & SHARON | 11 98 23 SE NE 11 98 23 EX .46 A FOR ROW EX A TR CONT .69 A | 36.23 | 1,156.21 | 4.88% | 0.1153% |
| 1202400001 | RENSHAW FRED & SHARON K | 02 98 23 NW SE 2 98 23 | 40.00 | 2,496.40 | 10.54% | 0.2490% |
| 1202400002 | RENSHAW FRED & SHARON K | 02 98 23 NE SE 2 98 23 EX OPEN DITCH 2.41 A EX .30 A FOR ROW | 35.77 | 1,710.50 | 7.22% | 0.1706% |
| 1202400003 | RENSHAW FRED & SHARON K | 02 98 23 SW SE 2 98 23 EX OPEN DITCH 2.74 A | 37.26 | 2,334.04 | 9.85% | 0.2328% |
| 1202400004 | RENSHAW FRED & SHARON K | 02 98 23 SE SE 2 98 23 EX OPEN DITCH 2.57 A EX .30 A FOR ROW | 35.61 | 1,494.20 | 6.31% | 0.1490% |
| 1211200004 | RENSHAW FRED O & SHARON | 11 98 23 E1/2 NE NE 11 98 23 EX .46 A FOR ROW AND EX A TR CONT 5.95 A | 12.24 | 540.16 | 2.28% | 0.0539% |
| 1211400001 | RENSHAW FRED O & SHARON | 11 98 23 NW SE 11 98 23 | 39.00 | 978.06 | 4.13% | 0.0976% |
| 1211400002 | RENSHAW FRED O & SHARON | 11 98 23 NE SE 11 98 23 EX .29 A FOR ROW | 37.21 | 998.35 | 4.21% | 0.0996% |
| 1212100001 | RENSHAW FRED O & SHARON | 12 98 23 NW NW 12 98 23 EX .30 A FOR ROW | 37.23 | 1,782.88 | 7.53% | 0.1778% |
| 1212100003 | RENSHAW FRED O & SHARON | 12 98 23 N1/2 SW NW 12 98 23 EX .15 A FOR ROW | 19.09 | 668.32 | 2.82% | 0.0667% |
| 1211200005 | RENSHAW JAMES F & BARBARA A | 11 98 23 A TR IN NE NE SEC 11 DESC IN BK 247 PG 79 | 5.95 | 292.81 | 1.24% | 0.0292% |
| 1211200006 | RENSHAW JAMES F & BARBARA A | 11 98 23 A TR IN SE NE SEC 11 AS DESC IN BK 247 PG 79-81 | 0.69 | 27.28 | 0.12% | 0.0027% |
| 0824200004 | RICE LAKE CHAPTER OF THE IZAAK WALTON LEAGUE | 24 99 23 COMM AT THE NW COR OF THE E1/2 SW NE TH E ALONG THE N LINE OF ABOVE DESC 20 ACRES | 2.40 | 132.33 | 0.56% | 0.0132% |
| 0813377001 | RICE LAKE GOLF & COUNTRY CLUB | 13 99 23 LOTS 2 IN SE SW 13 99 23 EX PARTS OF LAKESIDE & COUPANGERS | 4.40 | 833.32 | 3.52% | 0.0831% |
| 0813454003 | RICE LAKE GOLF & COUNTRY CLUB | 13 99 23 LOT 2 BLK 5 LAKESIDE ADD EX N 20' THEREOF | 0.13 | 16.79 | 0.07% | 0.0017% |
| 0813456007 | RICE LAKE GOLF & COUNTRY CLUB | 13 99 23 LOT 1 IN SE 13 99 23 EX PARTS OF LAKESIDE & COUPANGERS SUBDS EX EAGLE LANE SUBD | 124.10 | 16,543.06 | 69.83% | 1.6501% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 1201400003 | RINDEN MARVIN D & DOLORES LIFE ESTATE | 01 98 23 NE SE 1 98 23 | 40.00 | 2,627.47 | 11.09% | 0.2621% |
| 1201400005 | RINDEN MARVIN D & DOLORES LIFE ESTATE | 01 98 23 SE SE 1 98 23 | 39.00 | 2,041.74 | 8.62% | 0.2037% |
| 1201400004 | RINDEN TRUST | 01 98 23 PART OF W1/2 SE 1 98 23 LYING E OF MAIN DRAINAGE DITCH DESC BY PLAT IN DOC 2010-0414 | 29.62 | 2,127.60 | 8.98% | 0.2122% |
| 1202100006 | RITZERT LARRY J & REBECCA K | 02 98 23 COM AT SE COR OF N1/2 2 98 23 TH 2791.25' W TH 80' W TH 90' N TH 320' W TH 300' N TH | 7.50 | 332.61 | 1.40% | 0.0332% |
| 0814326005 | ROBERTS JERRY W | 14 99 23 TR IN NE SW 14 99 23 CONT 1.26 A DESC IN DOC 990763 PLAT IN BK 7 PG 71 | 1.26 | 67.52 | 0.29% | 0.0067% |
| 0815300006 | ROBERTS STEPHEN J & DEBRA S | 15 99 23 TR IN SE SW AND A TR IN SW SE 15 99 23 DESC IN PLAT BK 5 PG 190-1 | 6.92 | 244.41 | 1.03% | 0.0244% |
| 0836200001 | RUSLEY STANLEY K | 36 99 23 NW NE 36 99 23 | 38.48 | 1,154.53 | 4.87% | 0.1152% |
| 0836200003 | RUSLEY STANLEY K | 36 99 23 SW NE 36 99 23 | 40.00 | 1,218.25 | 5.14% | 0.1215% |
| 0836200005 | RUSLEY STANLEY K | 36 99 23 COM AT NE COR NE 36 99 23 TH S 1654.97 FT ON E LINE OF SEC TO PT OF BEG TH W | 3.87 | 108.12 | 0.46% | 0.0108% |
| 1211200002 | RUSLEY STANLEY K | 11 98 23 E 1/2 NW NE 11 98 23 | 20.00 | 1,090.96 | 4.61% | 0.1088% |
| 1211200007 | RUSLEY STANLEY K | 11 98 23 E 1/2 SW NE 11 98 23 | 19.50 | 605.64 | 2.56% | 0.0604% |
| 0836200002 | RUSLEY STANLEY K & ALVINA L | 36 99 23 NE NE 36 99 23 | 28.50 | 1,296.16 | 5.47% | 0.1293% |
| 0836200004 | RUSLEY STANLEY K & ALVINA L | 36 99 23 SE NE 36 99 23 | 31.18 | 1,060.65 | 4.48% | 0.1058% |
| 1211100002 | RUSLEY STANLEY K & ALVINA L | 11 98 23 NE NW 11 98 23 | 40.00 | 1,722.00 | 7.27% | 0.1718% |
| 1211200001 | RUSLEY STANLEY K & ALVINA L | 11 98 23 W 1/4 NE 11 98 23 | 39.50 | 1,727.28 | 7.29% | 0.1723% |
| 1211300002 | RUSLEY STANLEY K & ALVINA L | 11 98 23 NE SW 11 98 23 | 1.40 | 26.29 | 0.11% | 0.0026% |
| 1211300004 | RUSLEY STANLEY K & ALVINA L | 11 98 23 SE SW 11 98 23 | 7.00 | 173.89 | 0.73% | 0.0173% |
| 1212400001 | RUSLEY STANLEY K & ALVINA L | 12 98 23 NW SE 12 98 23 EX OPEN DITCH 1.2 A EX A TR IN SW COR | 36.10 | 1,139.47 | 4.81% | 0.1137% |
| 1212400003 | RUSLEY STANLEY K & ALVINA L | 12 98 23 SW SE 12 98 23 EX OPEN DITCH 592 A | 33.30 | 1,516.09 | 6.40% | 0.1512% |
| 0823400001 | SANGARD CLAIR | 23 99 23 A TR OF LAND IN W1/2 SE 23 99 23 DES BY METES & BOUNDS IN BK 247 PG 170 | 45.49 | 3,424.00 | 14.45% | 0.3415% |
| 0803451002 | SCHMIDT MATTHEW K | 03 99 23 COM 100' E OF NW OF SW SE 3 99 23 TH S 270' TH E 90' TH N 270' TH W 90' TO BEG | 0.46 | 104.16 | 0.44% | 0.0104% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|----------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0826200013 | SEVERIN TRAVIS D & JESSICA R | 26 99 23 A TR IN NW1/4 NE 1/4 DESC AS PARCEL "D" IN DOC 2020-1273 | 1.59 | 92.83 | 0.39% | 0.0093% |
| 0816300001 | SEVERSON GARY & VIRGINIA | 16 99 23 NW SW 16 99 23 | 19.90 | 338.17 | 1.43% | 0.0337% |
| 0816300002 | SEVERSON GARY & VIRGINIA | 16 99 23 NE SW 16 99 23 | 20.00 | 343.11 | 1.45% | 0.0342% |
| 0816300004 | SEVERSON GARY & VIRGINIA | 16 99 23 SE SW 16 99 23 | 38.69 | 827.67 | 3.49% | 0.0826% |
| 0813452027 | SHERMAN DARYL & JOYCE | 13 99 23 S 30' OF L 11 & ALL OF L 12 & 13 & LOT 10 AND N 10' OF LOT 11 ALONG WITH ALLEY BETWEEN LOTS 10 & 11 BLOCK 3 LAKESIDE ADDITION 13 99 23 | 0.15 | 7.24 | 0.03% | 0.0007% |
| 0827300005 | SKELLENGER NEAL G | 27 99 23 A TR IN SW NW SEC 27 DESC AS S 8 RDS OF W 12 RDS & A TR NW SW DESC IN BK 258 PG 385 | 6.47 | 212.45 | 0.90% | 0.0212% |
| 0828200008 | SKELLENGER WILLIAM T | 28 99 23 A TR OF LAND 415' E & W BY 530' N & S IN SE COR OF NE 28 99 23 | 4.38 | 109.31 | 0.46% | 0.0109% |
| 0809400004 | SMITH SUSAN L | 09 99 23 SE SE 9 99 23 EX A TR IN SE COR | 14.40 | 947.71 | 4.00% | 0.0945% |
| 0810400010 | SMITH SUSAN L | 10 99 23 W 3/4 SW SE 10 99 23 NOW KNOWN AS PARCEL "A" BY SURVEY DOC 2015-0212 | 28.58 | 1,998.24 | 8.43% | 0.1993% |
| 0815100001 | SMITH SUSAN L | 15 99 23 NW NW 15 99 23 | 37.19 | 2,932.07 | 12.38% | 0.2925% |
| 0815100002 | SMITH SUSAN L | 15 99 23 NE NW 15 99 23 | 39.00 | 3,336.44 | 14.08% | 0.3328% |
| 0815100004 | SMITH SUSAN L | 15 99 23 SE NW 15 99 23 | 40.00 | 3,036.02 | 12.82% | 0.3028% |
| 0815100006 | SMITH SUSAN L | 15 99 23 SW NW 15 99 23 EX A TR CONT 4.86 A | 33.33 | 2,725.29 | 11.50% | 0.2718% |
| 0815200009 | SMITH SUSAN L | 15 99 23 PARCEL "B" NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 & EX PARCEL "D" DESC BY PLAT 2019-1561 | 4.60 | 263.14 | 1.11% | 0.0262% |
| 0822200003 | SMITH SUSAN L | 22 99 23 SW NE 22 99 23 | 40.00 | 2,196.78 | 9.27% | 0.2191% |
| 0822200006 | SMITH SUSAN L | 22 99 23 NW NE 22 99 23 EX TR DESC IN PLAT BK 5 PG 270 EX TR CONT .99 A DEC PLAT 051597 | 30.20 | 2,343.13 | 9.89% | 0.2337% |
| 0822100001 | SORENSEN THAYNE | 22 99 23 NW NW 22 99 23 | 37.19 | 1,828.52 | 7.72% | 0.1824% |
| 0822100003 | SORENSEN THAYNE | 22 99 23 NE NW 22 99 23 EX BLDG SITE | 35.60 | 2,220.91 | 9.37% | 0.2215% |
| 0828400001 | SPENCER DAWN & JAMES MARSHALL | 28 99 23 NW SE 28 99 23 | 8.70 | 248.00 | 1.05% | 0.0247% |
| 0828400006 | SPENCER DAWN & JAMES MARSHALL | 28 99 23 NE SE 28 99 23 EX TR DESC BK 342 PG 318 | 8.70 | 398.02 | 1.68% | 0.0397% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0813100003 | STATE OF IOWA | 13 99 23 L 5 IN NW 13 99 23 (39.46 A) NW NE 13 99 23 EX E 1000' OF S 819' (22.00 A) | 64.60 | 13,412.05 | 56.61% | 1.3378% |
| 0814200002 | STATE OF IOWA | 14 99 23 ALL THAT PART OF NW SE E OF CO DD 2-3 14 99 23 (10 ACRES) W1/2 NE NE 14 99 23 | 36.90 | 6,083.05 | 25.68% | 0.6068% |
| 0824200002 | STATE OF IOWA | 24 99 23 COM AT SE COR OF NW NE TH N ON E LINE OF SAID 40 ACRES 1335' TO NE COR OF SAID | 0.50 | 71.19 | 0.30% | 0.0071% |
| 1203200010 | STENE ADAM & RACHEL | 03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23 | 10.32 | 432.09 | 1.82% | 0.0431% |
| 0803300017 | STENSRUD MICHAEL I & LAURA J | 03 99 23 THAT PART OF SW SW S OF 22.87 HWY 69 3 99 23 EX TR DESC BY PLAT IN BK 5 PG 325 | 2.40 | 154.07 | 0.65% | 0.0154% |
| 0822100004 | STENSRUDE GENE M | 22 99 23 SW NW 22 99 23 | 35.49 | 1,045.59 | 4.41% | 0.1043% |
| 0822100005 | STENSRUDE GENE M | 22 99 23 SE NW 22 99 23 | 40.00 | 2,094.84 | 8.84% | 0.2090% |
| 0822300001 | STENSRUDE GENE M | 22 99 23 N 35 A NW SW 22 99 23 | 31.07 | 1,367.37 | 5.77% | 0.1364% |
| 0813377008 | STEPHENS PEGGY | 13 99 23 LOT 11 & 12 & 13 BLOCK 6 COUPANGERS SUBD EX 5' ROW TO COUNTY | 0.65 | 46.30 | 0.20% | 0.0046% |
| 1212100005 | STERRENBERG BRIAN | 12 98 23 COM 40 RDS N & 65 RDS E OF SW COR NW SEC 12 TH E 24 RDS TH S 16 RDS TH W 24 RDS TH N | 2.70 | 50.63 | 0.21% | 0.0051% |
| 0814200010 | STERRENBERG BRIAN D & KAREN | 14 99 23 NW NE 14 99 23 EX TR DESC IN PLAT BK 5 PG 194-5 AND SW NE N & E OF DD & A TR IN LOT | 22.47 | 2,670.35 | 11.27% | 0.2664% |
| 0815300001 | SWANSON SHANE | 15 99 23 N 1/2 SW 15 99 23 EX A TR DESC BY PLAT #07-2022 CONT 3.09 ACRES AND EX N 30'OF | 19.91 | 1,208.87 | 5.10% | 0.1206% |
| 0815300003 | SWANSON SHANE | 15 99 23 SW SW 15 99 23 EX A TR DESC IN PLAT 07-2022 CONT 6.49 A | 30.71 | 1,996.96 | 8.43% | 0.1992% |
| 0824400009 | TENOLD ARLYN D & JUDITH A TRUST | 24 99 23 SE SE 24 99 23 EX OPEN DITCH 3.81 A EX 1.25 A IN NE COR EX THAT PART OF SE SE LYING N OF CENTER OF DITCH | 27.04 | 5,311.96 | 22.42% | 0.5298% |
| 0825200004 | TENOLD ARLYN D & JUDITH A TRUST | 25 99 23 E1/2 NE NE 25 99 23 | 20.00 | 2,033.37 | 8.58% | 0.2028% |
| 0833200004 | THOMPSON BRENDA LEA & DANIEL | 33 99 23 COMM AT NE COR NE 33 99 23 TH S 650' W 670' TH N 650' TH E 670' TO BEG | 4.10 | 68.05 | 0.29% | 0.0068% |
| 1202300003 | THOMPSON GARY A | 02 98 23 SW SW 2 98 23 | 39.00 | 1,890.74 | 7.98% | 0.1886% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 1211100001 | THOMPSON GARY A | 11 98 23 NW NW 11 98 23 | 39.00 | 1,423.06 | 6.01% | 0.1419% |
| 1203200007 | THOMPSON MARK P & VICTORIA L | 03 98 23 A TR IN SE NE 3 98 23 BEG AT NE COR SE NE TH S 190' W 400' N 190' E 400' TO BEG | 1.60 | 64.31 | 0.27% | 0.0064% |
| 1203200009 | THOMPSON MARK P & VICTORIA L | 03 98 23 SE NE 3 98 23 EX A TR 190' X 400' | 37.26 | 2,106.99 | 8.89% | 0.2102% |
| 0822100002 | THOMPSON TRAVIS M | 22 99 23 TR IN N1/2 NW 22 99 23 DESC AS COMM AT NW COR OF E1/2 N1/2 NW SAID SEC 22 | 3.40 | 210.86 | 0.89% | 0.0210% |
| 0816400007 | THOMSON ORLOUE & LYLE | 16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286 | 107.30 | 3,671.62 | 15.50% | 0.3662% |
| 0823200001 | THORVILSON CLAUDIA J | 23 99 23 NW NE 23 99 23 EX .31 A FOR ROW | 37.22 | 2,158.29 | 9.11% | 0.2153% |
| 0823200005 | THORVILSON CLAUDIA J | 23 99 23 SW NE 23 99 23 EX .34 A FOR ROW EX TR 165' E & W BY 264' N & S CONT .51 A | 36.71 | 3,301.97 | 13.94% | 0.3294% |
| 0823200006 | THORVILSON CLAUDIA J | 23 99 23 TR COMM AT SW COR OF SW NE OF 23 99 23 TH E 165' N 264' W 165' S 264' TO POB | 0.51 | 32.78 | 0.14% | 0.0033% |
| 0824100008 | TIEDMAN DANIEL | 24 99 23 BEG SE COR OF GOVT LOT 4 SW NW 24 99 23 290' N & S BY 240' E & W | 1.32 | 105.62 | 0.45% | 0.0105% |
| 0813455007 | TIEDMAN DANIEL & SONJA | 13 99 23 LOT 7 & S 20' OF L 6 BLK 4 LAKESIDE SUBD S1/2 13 99 23 LAKESIDE ADD | 0.16 | 24.86 | 0.10% | 0.0025% |
| 0813455011 | TIEDMAN DANIEL & SONJA | 13 99 23 LOT 5 EX N 22.5' LOT 6 EX S 20' 15' X 100' BETWEEN LOTS 5 & 6 13 99 23 | 0.07 | 12.66 | 0.05% | 0.0013% |
| 0824400008 | TIEDMAN DANIEL & SONJA ETAL | 24 99 23 THAT PART OF SE SE 24 99 23 N OF CENTER OF CNTY DITCH EX A TR COMM AT NE COR SE SE TH W 32 RODS TO CENTER OF DITCH TH SELY ALONG CENTER OF DITCH TH NELY ALONG CENTER OF DITCH TO POB | 6.85 | 1,344.48 | 5.68% | 0.1341% |
| 0823200004 | TIEDMAN DANIEL G & DAVID C | 23 99 23 SE NE 23 99 23 | 38.18 | 3,617.51 | 15.27% | 0.3608% |
| 0824100001 | TIEDMAN DANIEL G & DAVID C | 24 99 23 ALL THAT PART OF W1/2 NW 1/4 W & S OF RICE LAKE EX A TR 240' X 290' ALSO KNOW AS | 44.93 | 6,572.79 | 27.74% | 0.6556% |
| 0824300005 | TIEDMAN DANIEL G & DAVID C | 24 99 23 S 1/2 SW SW 24 99 23 | 20.00 | 1,658.29 | 7.00% | 0.1654% |
| 0824300008 | TIEDMAN DANIEL G & DAVID C | 24 99 23 SW 1/4 EXC S 1/2 SW SW AND EXC PARCEL "A" DESC BY PLAT 2018-1978 | 123.98 | 12,093.31 | 51.05% | 1.2063% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|----------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0824400003 | TIEDMAN DANIEL G & DAVID C | 24 99 23 ALL OF SW SE LYING N OF DD 24 99 23 EX OPEN DITCH 1.67 A | 29.01 | 4,665.21 | 19.69% | 0.4653% |
| 0825100003 | TIEDMAN DANIEL G & DAVID C | 25 99 23 THAT PART OF THE N 15.75 A NE NW LYING N FROM THE CTR OF DD #2-3 25 99 23 | 6.07 | 1,182.47 | 4.99% | 0.1179% |
| 0821400003 | TROE JEREMY MICHAEL | 21 99 23 COM AT S COR OF SEC 21 99 23 TH S 89*42'53" E 671.53' ALONG S LINE OF SEC | 10.53 | 241.31 | 1.02% | 0.0241% |
| 0813377007 | TURVOLD GREG & JULIE | 13 99 23 LOT 14 BLK 6 AND 2' WIDE TR IN LOT 13 DESC IN PLAT 09-0167 COUPANGERS SUBD EX 5' | 0.19 | 36.68 | 0.15% | 0.0037% |
| 0825100004 | TWEETEN LINDA | 25 99 23 THAT PART OF NW NW WHICH LIES S OF CTR LINE OF COUNTY DITCH 25 99 23 | 13.37 | 2,594.22 | 10.95% | 0.2588% |
| 0825100005 | TWEETEN LINDA | 25 99 23 N1/2 SW NW 25 99 23 | 20.00 | 3,005.48 | 12.69% | 0.2998% |
| 0826200003 | TWEETEN LINDA | 26 99 23 ALL THAT PART OF THE SW NE LYING NELY OF COUNTY RD AND SELY OF DD#2 26 99 23 | 2.43 | 294.29 | 1.24% | 0.0294% |
| 0826200006 | TWEETEN LINDA | 26 99 23 A PIECE OF LAND IN SE COR OF NE NE 26 99 23 | 1.68 | 204.31 | 0.86% | 0.0204% |
| 0826200008 | TWEETEN LINDA | 26 99 23 N1/2 SE NE 26 99 23 EX OPEN DITCH 1.24 A EX TR N W OF DITCH 1 | 18.95 | 2,579.82 | 10.89% | 0.2573% |
| 0836400006 | TWEETEN LINDA K | 36 99 23 A TR IN SE1/4 DESC BY METES & BDS IN BK 254 PG 226 | 5.17 | 165.47 | 0.70% | 0.0165% |
| 1202100005 | TWEETEN LINDA K & JAMES & RUTH | 02 98 23 SE NW 2 98 23 EX BLDG SITE AND EX DD CONT 1.50 A | 31.00 | 2,760.57 | 11.65% | 0.2754% |
| 1202200003 | TWEETEN LINDA K & JAMES & RUTH I | 02 98 23 SW NE 2 98 23 | 38.85 | 1,648.02 | 6.96% | 0.1644% |
| 1202200004 | TWEETEN LINDA K & JAMES & RUTH I | 02 98 23 SE NE 2 98 23 EX .30 A ROW AND E 78.25' OF SE OF NW EX TRS | 37.08 | 1,896.99 | 8.01% | 0.1892% |
| 1201200001 | TWEETEN MARILYN D | 01 98 23 NW NE 1 98 23 EX OPEN DITCH 2.75 A | 39.92 | 2,153.28 | 9.09% | 0.2148% |
| 1201200002 | TWEETEN MARILYN D | 01 98 23 NE NE 1 98 23 EX OPEN DITCH .05 A | 42.40 | 1,511.41 | 6.38% | 0.1508% |
| 1201200003 | TWEETEN MARILYN D | 01 98 23 SW NE 1 98 23 EX OPEN DITCH 6.5 A | 33.50 | 2,165.47 | 9.14% | 0.2160% |
| 1201200004 | TWEETEN MARILYN D | 01 98 23 SE NE 1 98 23 EX OPEN DITCH 4.6 A | 35.40 | 2,139.96 | 9.03% | 0.2135% |
| 0836100004 | TWEETEN WILLIAM | 36 99 23 SE NW 36 99 23 | 40.00 | 1,332.94 | 5.63% | 0.1330% |
| 0836400002 | TWEETEN WILLIAM | 36 99 23 NE SE 36 99 23 | 40.00 | 1,163.98 | 4.91% | 0.1161% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0836400003 | TWEETEN WILLIAM | 36 99 23 SW SE 36 99 23 EX OPEN DITCH 1.27 A EX A TR CONT 2.12 A | 35.61 | 1,708.64 | 7.21% | 0.1704% |
| 0836400004 | TWEETEN WILLIAM | 36 99 23 SE SE 36 99 23 | 39.00 | 1,625.73 | 6.86% | 0.1622% |
| 0836400005 | TWEETEN WILLIAM | 36 99 23 NW SE 36 99 23 EX A TR DESC IN BOOK 254 PAGE 226 CONT 3.05 A | 36.95 | 1,341.39 | 5.66% | 0.1338% |
| 1202100004 | TWEETEN WILLIAM | 02 98 23 NE NW 2 98 23 EX DD CONT 1.50 A | 39.73 | 3,969.35 | 16.76% | 0.3959% |
| 1202200001 | TWEETEN WILLIAM | 02 98 23 NW NE 2 98 23 | 41.66 | 2,220.38 | 9.37% | 0.2215% |
| 1202200002 | TWEETEN WILLIAM | 02 98 23 NEFR NE 2 98 23 EX .71 A FOR ROW | 36.36 | 1,442.64 | 6.09% | 0.1439% |
| 0803451003 | ULLESTAD BRIAN TIM | 03 99 23 A TR OF LAND 115.5' X 135' IN SW SE 3 99 23 DESC BY METES & BDS | 0.35 | 10.84 | 0.05% | 0.0011% |
| 1212400002 | ULSES PAUL J & JANICE R | 12 98 23 COM 1050' S OF NW COR SE 12 98 23 TH 273' E TH 510' S TH 273' W TH N 510' TO BEG | 3.20 | 116.63 | 0.49% | 0.0116% |
| 0813351002 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 13 99 23 L 3 SW SW 13 99 23 EX A PART OF L 3 EX A TR 18.87 A L 1 & L | 1.71 | 344.55 | 1.45% | 0.0344% |
| 0814200006 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 14 99 23 A TR IN NE 14 99 23 DESC BY PLAT IN BK 5 PG 196-7 | 38.91 | 6,284.21 | 26.53% | 0.6268% |
| 0814400003 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 14 99 23 SW SE 14 99 23 EX 2 RDS X 80 RDS ON W SIDE OF SW SW SE & A STRIP 1.5 RDS WIDE | 28.82 | 3,375.44 | 14.25% | 0.3367% |
| 0814400008 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 14 99 23 LOT 1 SE SE 14 99 23 EX A PART OF LOT 1 EX OPEN DITCH 2.85 A | 27.85 | 4,331.67 | 18.28% | 0.4321% |
| 0815400006 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 15 99 23 SW NE & 36.11 A N OF D DITCH IN NW SE ALL IN SEC 15 99 23 DESC IN BK 297 PG 200-1 | 76.11 | 6,688.49 | 28.23% | 0.6672% |
| 0823200002 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 23 99 23 NE NE 23 99 23 | 40.00 | 5,097.95 | 21.52% | 0.5085% |
| 0828300004 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 28 99 23 149.91 A TR S 1/2 SW & S 1/2 SE 28 99 23 EX 10.80 A D DITCH | 7.00 | 193.63 | 0.82% | 0.0193% |
| 0803300018 | USCOC OF GREATER IOWA LLC | 03 99 23 TRACT 10 WITHIN PART OF TRACT 9 IN SW 1/4 3 99 23 DESC BY PLAT DOC 2012-2577 | 0.50 | 42.47 | 0.18% | 0.0042% |
| 0824100013 | VANHOVE DONALD C & CATHERINE | 24 99 23 LOT 5 EAGLE LANE SUBD 24 99 23 | 0.54 | 28.44 | 0.12% | 0.0028% |
| 0834400006 | VOLD JUANITA M | 34 99 23 SE SE 34 99 23 | 38.18 | 1,722.01 | 7.27% | 0.1718% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0835300003 | VOLD JUANITA M | 35 99 23 W1/2 SW SW 35 99 23 | 19.09 | 1,856.78 | 7.84% | 0.1852% |
| 1203200011 | VOLD JUANITA M | 03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615 | 32.08 | 1,908.54 | 8.06% | 0.1904% |
| 1203200012 | VOLD JUANITA M | 03 98 23 NE NE 3 98 23 EX PART OF PARCEL "B" CONT 2.75 AC DESC BY PLAT 2020-1615 | 36.51 | 1,990.40 | 8.40% | 0.1985% |
| 1212300006 | VOLD LARRY & KATHY | 12 98 23 TR IN SW 12 98 23 DESC BY METES & BDS IN BK 250 PG 382-4 | 5.29 | 117.78 | 0.50% | 0.0117% |
| 1212100002 | VOLD LARRY D | 12 98 23 NE NW 12 98 23 | 39.00 | 2,415.05 | 10.19% | 0.2409% |
| 1212100004 | VOLD LARRY D | 12 98 23 S1/2 SW NW 12 98 23 EX BEG 40 RDS N & 65 RDS E TH E 15 RDS S 16 RDS W 15 RDS N | 16.30 | 437.39 | 1.85% | 0.0436% |
| 1212100006 | VOLD LARRY D | 12 98 23 SE NW 12 98 23 EX BEG 40 RDS N OF SW COR TH E 9 RDS S 16 RDS W 9 RDS TO BEG | 38.10 | 1,583.83 | 6.69% | 0.1580% |
| 1201100004 | VOLD VERNON & BETTY | 01 98 23 A TR IN NW 1 98 23 DESC BY METES & BDS | 0.53 | 5.85 | 0.02% | 0.0006% |
| 1201400001 | VOLD VERNON & BETTY | 01 98 23 A TR DESC AS BEING THAT PT OF W1/2 SE 1 98 23 LYING N OF LATERAL DD & W OF | 15.01 | 1,075.46 | 4.54% | 0.1073% |
| 1201300001 | VOLD VERNON A & BETTY | 01 98 23 NW SW 1 98 23 EX OPEN DITCH 2.00 A EX .30 A FOR ROW EX TR CONT 4.36 A | 36.18 | 1,701.88 | 7.18% | 0.1698% |
| 1201300002 | VOLD VERNON A & BETTY | 01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A | 36.24 | 2,174.44 | 9.18% | 0.2169% |
| 1201300003 | VOLD VERNON A & BETTY | 01 98 23 SW SW 1 98 23 EX .30 A FOR ROW | 37.27 | 1,637.73 | 6.91% | 0.1634% |
| 1201300004 | VOLD VERNON A & BETTY | 01 98 23 SE SW 1 98 23 | 39.00 | 1,956.21 | 8.26% | 0.1951% |
| 0816400006 | WASTE MANAGEMENT NATIONAL SERVICES | 16 99 23 A TR IN SE 16 99 23 DESC BY PLAT IN BK 5 PG 286 | 7.96 | 380.57 | 1.61% | 0.0380% |
| 1213100005 | WEMPEN RODNEY & LEANN | 13 98 23 A TR IN NE NW SEC 13 DESC IN BK 297 PG 326-7 | 22.30 | 625.24 | 2.64% | 0.0624% |
| 0814200008 | WESTCOTT SCOTT R & BRONES LORI A M | 14 99 23 A TR IN NW NE DESC BY PLAT IN BK 5 PAGE 194- 5 | 12.66 | 1,722.98 | 7.27% | 0.1719% |
| 0814376010 | WILKINSON MARK L & SUZETTE M | 14 99 23 LOTS 1 & 2 TERRANCE VIEW SUBD SE SW | 0.61 | 23.38 | 0.10% | 0.0023% |
| 0814376011 | WILKINSON MARK L & SUZETTE M | 14 99 23 TR IN SE SW 14 99 23 COMM AT S1/4 COR SEC 14 TH N 200' TO POB TH N 268.6' TH W | 2.11 | 148.14 | 0.63% | 0.0148% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------------------------|---------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0825300006 | WINNEBAGO COUNTY | 25 99 23 PARCEL "A" DESC AS PART OF SE SW 25 99 23 DESC BY PLAT DOC 2012-1589 | 7.44 | 222.75 | 0.94% | 0.0222% |
| 0825400003 | WINNEBAGO COUNTY | 25 99 23 PARCEL "B" DESC AS PART OF NW SE 25 99 23 DESC BY PLAT DOC 2012-1589 | 4.49 | 350.90 | 1.48% | 0.0350% |
| 0827200003 | WINNEBAGO COUNTY | 27 99 23 S 1/2 NE 27 99 23 (PART OF OLD COUNTY HOME)) | 77.33 | 3,498.25 | 14.77% | 0.3489% |
| 0827300003 | WINNEBAGO COUNTY | 27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512 | 193.18 | 10,262.45 | 43.32% | 1.0236% |
| 0834200002 | WINNEBAGO COUNTY | 34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM) | 92.94 | 7,191.40 | 30.36% | 0.7173% |
| 0815100005 | WUBBEN MIKE | 15 99 23 A TR IN SW NW SEC 15 DESC BY METES & BDS | 4.86 | 360.84 | 1.52% | 0.0360% |
| 0814326001 | YOUNG HARRIET J & BILLY K | 14 99 23 NE SW 14 99 23 EX OPEN DITCH 3.10 A EX A TR | 31.45 | 3,744.20 | 15.80% | 0.3735% |
| 0814351003 | YOUNG HARRIET J & BILLY K | 14 99 23 ALL THAT PART OF NW1/4 SW1/4 14 99 23 LYING NORTH OF MIDDLE OF DRAINAGE DITCH | 3.09 | 370.88 | 1.57% | 0.0370% |
| 0814376012 | YOUNG HARRIET J & BILLY K | 14 99 23 SE SW 14 99 23 EX A TR 468.6' N OF SE COR OF SW 14 99 23 TH W 390.7' TH N 385' TH E EX A TR 200' X 155' | 26.72 | 4,044.21 | 17.07% | 0.4034% |
| 0836300002 | ZILA THERESA G TRUST | 36 99 23 NE SW 36 99 23 | 40.00 | 1,766.10 | 7.45% | 0.1762% |
| 0836300003 | ZILA THERESA G TRUST | 36 99 23 SW SW 36 99 23 EX OPEN DITCH 4.58 A | 34.42 | 2,810.78 | 11.86% | 0.2804% |
| 0836300004 | ZILA THERESA G TRUST | 36 99 23 SE SW 36 99 23 EX OPEN DITCH 5.06 A | 33.94 | 2,853.13 | 12.04% | 0.2846% |
| 0836300006 | ZILA THERESA G TRUST | 36 99 23 NW SW 36 99 23 EX A TR DESC BY PLAT 94-1074 | 30.08 | 2,670.99 | 11.27% | 0.2664% |
| 0000000002 | IOWA DOT | | 11.83 | 2,185.76 | | 0.2180% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | 340.79 | 28,319.02 | | 2.8247% |
| TOTAL RURAL WINNEBAGO COUNTY | | | 11,468.76 | 823,021.31 | | 82.0934% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|---------------------------|------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| LAKE MILLS PARCELS | | | | | | |
| 0802353007 | 5 ALARM INVESTMENT COMPANY LLC | 02 99 23 LOT 12 E1/2 SW SW SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.10 | 19.60 | 0.08% | 0.0020% |
| 0811108008 | AAMODT FAYE C | 11 99 23 LOTS 11-12 SMITHS SUB OF W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.38 | 42.33 | 0.18% | 0.0042% |
| 0811102012 | ADAMS BRUCE D | 11 99 23 LOT 27 IN HELGESONS 5TH ADD | 0.32 | 37.88 | 0.16% | 0.0038% |
| 0811106003 | ADAMS CONNIE SUE | 11 99 23 N 16' L 88 & S 33.5' L 89 ALL IN SUBD W1/2 NW NW 11 99 23 AND THE W1/2 OF THE ADJ AND W 95' OF S 13' OF N 16' OF LOT 89 DOC 2013-1013 AND EX S 8' OF N 24' OF LOT 88 DOC 2013-1012 | 0.23 | 25.71 | 0.11% | 0.0026% |
| 0811111008 | ADAMS JERRY W TRUST | 11 99 23 LOT 21 AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23 & E HALF OF ADJ ALLEY | 0.20 | 22.22 | 0.09% | 0.0022% |
| 0811151009 | ALBINO JUAN & VAZQUEZ HEIDI | 11 99 23 LOT 13 & W 5' LOT 12 BRACKEYS 2ND ADD | 0.37 | 45.22 | 0.19% | 0.0045% |
| 0811102008 | ALMELIEN ROSEMARY K | 11 99 23 LOT 23 HELGESONS 5TH ADDITION | 0.23 | 27.78 | 0.12% | 0.0028% |
| 0802306001 | ALPW #3 LLC | 02 99 23 W 72.76' OF LOT 13 AND ALL OF LOTS 21 22 23 AUDITORS RESURVEY OF SD | 0.56 | 112.01 | 0.47% | 0.0112% |
| 0811102016 | ANDERSON CRAIG H | 11 99 23 LOT 10 HELGESONS 5TH ADD | 0.19 | 23.34 | 0.10% | 0.0023% |
| 0811152014 | ANDERSON LAVERN W & SHERYL D TRUST | 11 99 23 LOT 4 BRACKEYS 1ST ADD | 0.18 | 21.94 | 0.09% | 0.0022% |
| 0811152012 | ANDERSON RANDY W & JONI | 11 99 23 LOT 19 HELGESONS 4TH ADD | 0.15 | 17.92 | 0.08% | 0.0018% |
| 0811159010 | ANDERSON STEVEN M & LEANNA K | 11 99 23 E 12.5 FT OF LOT 15 & LOT 16 ROLLING ACRES ADD EX S 20 FT | 0.29 | 31.26 | 0.13% | 0.0031% |
| 0811153007 | ARNESEN CHARLES D | 11 99 23 LOT 71 EX E 80' AND N 21' OF LOT 72 EX E 80 FT AUD RES OF W1/2 NW 11 99 23 NOW KNOWN | 0.23 | 26.25 | 0.11% | 0.0026% |
| 0802376008 | ARRAZOLO JOHN E | 02 99 23 LOT 9 BLK 2 SMITH ADD & A 10 SF TR IN LOT 8 BLK 2 | 0.20 | 23.12 | 0.10% | 0.0023% |
| 0802353024 | ARWAY FAMILY IRREVOCABLE TRUST | 02 99 23 LOT 25 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.21 | 41.12 | 0.17% | 0.0041% |
| 0811179001 | ASBURY METHODIST EPISCOPAL CHURCH | 11 99 23 COM AT SW COR OF SE NW 11 99 23 TH 7 RODS N TO POB TH N 20 1/4 RODS TH E 23 1/2 RODS | 2.78 | 224.16 | 0.95% | 0.0224% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802306003 | BACACAO HENRY & HERMINIA | 02 99 23 N 60' LOT 24 WADSWORTH SUBD OF 15 A IN NW SW 2 99 23 | 0.17 | 20.28 | 0.09% | 0.0020% |
| 0802151013 | BAGO LAND COMPANY LLC | 02 99 23 N 70' OF LOTS 4 & 5 BLK 2 E D HINMANS ADD | 0.03 | 3.40 | 0.01% | 0.0003% |
| 0802157008 | BAGO LAND COMPANY LLC | 02 99 23 LOT 5 BLK 8 HINMANS ADD SW NW 2 99 23 | 0.23 | 26.43 | 0.11% | 0.0026% |
| 0802305003 | BAGO LAND COMPANY LLC | 02 99 23 W1/2 LOT 43 WADSWORTH SUBD OF 15 A IN NW SW 2 99 23 | 0.21 | 25.27 | 0.11% | 0.0025% |
| 0802306005 | BAGO LAND COMPANY LLC | 02 99 23 LOT 25 WADS SUBD OF 15 A IN NW SW 2 99 23 EX N 6'4" THEREOF AND EX S 15' | 0.36 | 42.21 | 0.18% | 0.0042% |
| 0802379003 | BAGO LAND COMPANY LLC | 02 99 23 LOT 7 BLK 7 SMITHS ADD | 0.20 | 22.31 | 0.09% | 0.0022% |
| 0811105001 | BANWART DARLENE F | 11 99 23 L 96, 97 AUD RES SUBD W1/2 NW NE 11 99 23 EX E 63' OF L 96-97 NOW KNOWN AS AUD RES | 0.23 | 27.07 | 0.11% | 0.0027% |
| 0811101016 | BANWART THOMAS & VICKIE L | 11 99 23 LOT 28 HELGESONS 5TH ADD AND A TR CONT 7268 SF DESC IN BK 297 PG 9-11 | 0.39 | 48.90 | 0.21% | 0.0049% |
| 0803476003 | BAUMANN JEFFREY | 03 99 23 COM 25 RDS W OF NE COR SE SE 3 99 23 TH S 10 RDS W 11 RDS N 10 RDS E 11 RDS TO | 0.34 | 36.17 | 0.15% | 0.0036% |
| 0811154010 | BEATY STEVEN | 11 99 23 LOT 11 BRACKEYS 1ST ADD | 0.21 | 22.53 | 0.10% | 0.0022% |
| 0802356011 | BEENKEN RICHARD | 02 99 23 LOT 38 & W 94' LOT 34 E1/2 SW SW 2 99 23 SMITH SUBD NOW KNOWN AS AUD RES C D SMITHS | 0.54 | 63.41 | 0.27% | 0.0063% |
| 0802356006 | BEHR DELANE E & DARLENE E | 02 99 23 LOT 41 AUD RES C D SMITHS SUBD OF E1/2 SW SW 2 99 23 EX E 68 FT | 0.25 | 29.98 | 0.13% | 0.0030% |
| 0802302016 | BELL AJ | 02 99 23 LOT 6 HINMANS SUBD N1/2 NW SW 2 99 23 | 0.19 | 22.40 | 0.09% | 0.0022% |
| 0802353003 | BENANNA STENE LLC | 02 99 23 TH E 31.5' OF LOT 17 AUD RES C D SMITHS SUBD E1/2 SW SW 2 99 23 | 0.09 | 18.83 | 0.08% | 0.0019% |
| 0811159006 | BENSON CRAIG R | 11 99 23 LOT 9 ROLLING ACRES ADD | 0.18 | 19.90 | 0.08% | 0.0020% |
| 0803401004 | BENSON DANA | 03 99 23 A TR IN W1/2 NW SE 3 99 23 DESC BY METES & BOUNDS A TR 160' BY 100' | 0.35 | 35.47 | 0.15% | 0.0035% |
| 0811152011 | BERGAN KATIE L | 11 99 23 LOT 20 HELGESONS 4TH ADD | 0.15 | 17.92 | 0.08% | 0.0018% |
| 0811301015 | BERGER ROBERT E & SHEILA K | 11 99 23 PARCEL "A" LOCATED IN NW SW 11 99 23 | 1.14 | 94.27 | 0.40% | 0.0094% |
| 0802305005 | BERGLAND WESLEY A & CAROL ANNE | 02 99 23 W 8 1/2 RDS OF LOT 39 IN WADSWORTHS SUBD OF 15 A IN NW SW 2 99 23 | 0.21 | 25.36 | 0.11% | 0.0025% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811155011 | BERGO MAVIS | 11 99 23 S 35.5' OF LOT 113 AND ALL OF LOT 114 SUBD SW NW 11 99 23 NOW KNOWN AS AUD RES | 0.33 | 35.58 | 0.15% | 0.0035% |
| 0802306021 | BLS LLC | 02 99 23 LOTS 32-33 S D WADS SUBD OF 15 A IN NW SE EX N 15' 2 99 23 | 0.12 | 24.84 | 0.10% | 0.0025% |
| 0802306022 | BLS LLC | 02 99 23 LOTS 29-30-31 SUBD OF E 15 A NW SW EX N 15' THEREOF 2 99 23 WADS | 0.19 | 37.66 | 0.16% | 0.0038% |
| 0802308006 | BLS LLC | 02 99 23 LOTS 3 & 4 BLK 4 ORIG PLAT | 0.15 | 17.50 | 0.07% | 0.0017% |
| 0802356027 | BLS LLC | 02 99 23 S 75' LOT 36 EX TH W 50' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D | 0.14 | 16.33 | 0.07% | 0.0016% |
| 0811159021 | BLS LLC | 11 99 23 LOT 24 ROLLING ACRES ADD | 0.22 | 23.44 | 0.10% | 0.0023% |
| 0811102013 | BODENHAM JOHN & DAWN | 11 99 23 LOT 14 HELGESONS 5TH ADD N1/2 OF OF LOT 13 | 0.25 | 30.90 | 0.13% | 0.0031% |
| 0811157005 | BOEHMER JAMES A & ANGELA M | 11 99 23 LOT 4 BRACKEYS 2ND ADD | 0.29 | 31.43 | 0.13% | 0.0031% |
| 0811155012 | BOYKEN PAUL D | 11 99 23 LOT 3 ROLLING ACRES ADD | 0.23 | 24.53 | 0.10% | 0.0024% |
| 0811103001 | BOYSEN ROSS | 11 99 23 N 6 RDS OF LOT 106 AUD RES C D SMITHS SUBD W1/2 NW 11 99 23 | 0.14 | 16.18 | 0.07% | 0.0016% |
| 0802352027 | BRACKEY ARLYS I | 02 99 23 UND 1/5 INT MILL ST CONDO ON LOTS 15 & 16 PART L 14 AUD RES OF CD SMITHS SUBD W1/2 | 0.71 | 144.51 | 0.61% | 0.0144% |
| 0811152006 | BRACKEY LEROY W | 11 99 23 E 66' OF TH W 198' OF TH N 9 RDS OF L 131 AUD RES OF SUBD W1/2 NW 11 99 23 NOW KNOWN | 0.23 | 25.11 | 0.11% | 0.0025% |
| 0810276006 | BRACKEY SHIRLEY FAMILY TRUST | 10 99 23 S 93.7' OF N 333' OF S 663' OF E 125' OF SE NE 10 99 23 | 0.27 | 32.47 | 0.14% | 0.0032% |
| 0811154011 | BRANDENBURG ALEX & ERIN | 11 99 23 LOT 12 BRACKEYS 1ST ADD & N 20' LOT 13 | 0.28 | 33.37 | 0.14% | 0.0033% |
| 0802307002 | BRANSTAD TERRY E & SCHWARM RICHARD P | 02 99 23 LOTS 9-10 BLK 3 ORIG PLAT EX E 8' | 0.28 | 55.40 | 0.23% | 0.0055% |
| 0811155013 | BRAY JOHN & SUSAN M | 11 99 23 LOT 2 ROLLING ACRES ADD | 0.26 | 27.98 | 0.12% | 0.0028% |
| 0811155014 | BRAY JOHN & SUSAN M | 11 99 23 LOT 1 ROLLING ACRES ADD | 0.23 | 24.87 | 0.10% | 0.0025% |
| 0811156011 | BRONES MARGIE L | 11 99 23 LOT 6 BRACKEYS 2ND ADD | 0.52 | 62.13 | 0.26% | 0.0062% |
| 0802379002 | BRUA TERESA A | 02 99 23 LOT 6 BLK 7 C D SMITHS ADD | 0.20 | 22.05 | 0.09% | 0.0022% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811159015 | BRUNSVOLD BETTY G | 11 99 23 S 19' LOT 120 & ALL LOT 121-122 & N 19' LOT 123 SMITHS SUBD NE SW NW 11 99 23 ETC | 0.52 | 55.39 | 0.23% | 0.0055% |
| 0811155004 | BRUNSVOLD GERALD D & BETTY | 11 99 23 L 17 BRACKEYS 1ST ADD EX A PART DESC BY METES & BOUNDS | 0.21 | 23.31 | 0.10% | 0.0023% |
| 0803476008 | BRUNSVOLD GERALD D & BETTY G | 03 99 23 TR COMM 184' S OF NE COR SE SE 3 99 23 TH S ON SEC LINE 638' TH W 34 RDS N 40 RDS E | 8.39 | 802.95 | 3.39% | 0.0801% |
| 0811102019 | BRUNSVOLD GERALD D & BETTY G | 11 99 23 LOT 5 HELGESONS 5TH ADD & S 50' LOT 6 | 0.43 | 51.27 | 0.22% | 0.0051% |
| 0811108006 | BUDACH JOHN P & KATLIN | 11 99 23 LOTS 7 & 8 SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.38 | 41.35 | 0.17% | 0.0041% |
| 0811155003 | BUTLER TAMMY D | 11 99 23 L 16 & A TR OF LAND COMM AT A PT 25' N OF THE SE COR OF L 15 DESC BY METES & BOUND | 0.24 | 26.18 | 0.11% | 0.0026% |
| 0811301006 | CARLSON AMANDA | 11 99 23 A TR DESC AS PART OF PARCEL C IN PLAT DOC 07-1180 CONT 1.18 AC | 1.18 | 112.26 | 0.47% | 0.0112% |
| 0802310013 | CASEYS MARKETING COMPANY | 02 99 23 LOT 8 BLK 1 & E 1/2 OF LOT 7 BLK 1 AND S 32' OF LOT 3 BLK 1 EX W 40' | 0.36 | 68.39 | 0.29% | 0.0068% |
| 0811107005 | CASPERSON TIMOTHY A & APRIL M | 11 99 23 E1/2 LOTS 41 & 42 IN C D SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D | 0.19 | 21.02 | 0.09% | 0.0021% |
| 0802353028 | CAVETT BRUCE L & BARRETT DEBBIE S | 02 99 23 LOT 28 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.21 | 40.89 | 0.17% | 0.0041% |
| 0811106007 | CAVETT GORDON O | 11 99 23 W1/2 OF LOTS 68 & 69 IN AUD RES OF SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D | 0.17 | 19.29 | 0.08% | 0.0019% |
| 0803501003 | CHICAGO NORTHWESTERN RAILROAD | 03 99 23 ROW LOCATED IN SECTIONS 2 & 3-99-23 | 16.05 | 2,830.33 | 11.95% | 0.2823% |
| 0811301012 | CHOSE KATHY S | 11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 1033.19' TO POB TH E 120' TH S | 0.57 | 56.57 | 0.24% | 0.0056% |
| 0811106004 | CHOSE NANCY J | 11 99 23 LOT 87 & S 25.5' OF LOT 88 IN SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D AND S 8' OF THE N 24' OF LOT 88 DOC 2013- 1012 | 0.26 | 29.85 | 0.13% | 0.0030% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811157002 | CHOSE RANDY L & JANIS S | 11 99 23 LOT 1 BRACKEYS 2ND ADD | 0.26 | 28.92 | 0.12% | 0.0029% |
| 0810226005 | CHRISTIANSEN ROGER G | 10 99 23 E1/2 NE NE 10-99-23 E OF DRAINAGE DITCH EX A 7268 SF TR IN B 297 PG 9 & 11 & EXCEPT PARCEL "A" DESC IN DOC 2016-0445 | 1.67 | 209.12 | 0.88% | 0.0209% |
| 0810276002 | CHRISTIANSEN ROGER G | 10 99 23 COM AT NE COR SE NE TH W 20 RDS TH S 60 RDS E 20 RDS N 60 RDS TO BEG EX A TR 701.25 | 10.20 | 773.70 | 3.27% | 0.0772% |
| 0811101015 | CHRISTIANSEN ROGER G & FRANCES L T | 11 99 23 LOT 29 HELGESONS 5TH ADD | 0.21 | 25.89 | 0.11% | 0.0026% |
| 0811111006 | CHRISTIANSON COLE | 11 99 23 E 75' LOTS 25-26 & N 2 RDS L 24 C D SMITH SUBD NW NW 11-99-23 & W1/2 ADJ ALLEY NOW | 0.25 | 28.87 | 0.12% | 0.0029% |
| 0810276005 | CHRISTIANSON JOEL A & MARLYS C | 10 99 23 N 189.3' OF S 663' OF THE E 125' OF SE NE 10 99 23 | 0.54 | 66.14 | 0.28% | 0.0066% |
| 0802306015 | CHRISTIANSON LEON | 02 99 23 BEG AT A PT 645.25' E & 204.94' N OF SW COR NW SW 2 99 23 W TH N 40.7' X 170' | 0.16 | 31.13 | 0.13% | 0.0031% |
| 0802306016 | CHRISTIANSON LEON | 02 99 23 LOT 6 WADS SUBD E 15 A NW SW 2 99 23 | 0.11 | 21.39 | 0.09% | 0.0021% |
| 0802306018 | CHRISTIANSON LEON | 02 99 23 LOT 4 WADSWORTHS SUBD E 15 A NW SW 2 99 23 | 0.10 | 18.91 | 0.08% | 0.0019% |
| 0802306019 | CHRISTIANSON LEON | 02 99 23 LOT 3 WADSWORTH SUBD E 15 A NW SW 2 99 23 AND THE N 28' OF LOT 26 WADSWORTH'S | 0.09 | 17.13 | 0.07% | 0.0017% |
| 0802352019 | CHRISTIANSON LEON | 02 99 23 S 24' OF LOT 17 W1/2 SW SW 2 99 23 AND 33' DIRECTLY S OF LOT 17 NOW KNOWN AS AUD RES | 0.12 | 23.06 | 0.10% | 0.0023% |
| 0811151003 | CHRISTIANSON TERRY & DEBRA | 11 99 23 LOT 4 & N 30' OF L 5 IN HELGESONS 4TH ADD | 0.21 | 25.96 | 0.11% | 0.0026% |
| 0803401005 | CI ONE HOLDINGS LLC | 03 99 23 A TR IN W1/2 NW1/4 SE1/4 3 99 23 DESC AS 100' X 100' | 0.22 | 22.17 | 0.09% | 0.0022% |
| 0802302002 | CITY OF LAKE MILLS | 02 99 23 TR IN HINMANS ADD 100' E & W BY 140' N & S WATER TOWER | 0.24 | 47.35 | 0.20% | 0.0047% |
| 0802305013 | CITY OF LAKE MILLS | 02 99 23 W 119.5' OF L 36 WADS WORTHS SUBD OF 15 A IN NW SW AUD RESURVEY 2 99 23 | 0.35 | 70.34 | 0.30% | 0.0070% |
| 0802305014 | CITY OF LAKE MILLS | 02 99 23 LOT 36 EX. W 119.5' & S 1 RD OF L 38 WADSWORTHS SUBD OF 15 A NW SW 2 99 23 | 0.34 | 69.19 | 0.29% | 0.0069% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802307001 | CITY OF LAKE MILLS | 02 99 23 LOTS 11 & 12 BLK 3 | 0.28 | 27.80 | 0.12% | 0.0028% |
| 0802307004 | CITY OF LAKE MILLS | 02 99 23 LOTS 7 & 8 BLK 3 EX N 30' LOT 8 ORIG PLAT EX E 8' WAS COMMERCIAL | 0.19 | 38.17 | 0.16% | 0.0038% |
| 0802307007 | CITY OF LAKE MILLS | 02 99 23 LOTS 5 & 6 & S 23' OF LOT 4 BLK 3 ORIG PLAT EX W 8' | 0.35 | 68.32 | 0.29% | 0.0068% |
| 0802309001 | CITY OF LAKE MILLS | 02 99 23 W 66' LOT 2 | 0.11 | 21.00 | 0.09% | 0.0021% |
| 0802309002 | CITY OF LAKE MILLS | 02 99 23 E 1/2 OF LOT 2 BLK 2 EX E 14' | 0.09 | 16.76 | 0.07% | 0.0017% |
| 0802309015 | CITY OF LAKE MILLS | 02 99 23 N 10' OF W 48' OF LOT 7 BLK 2 ORIG PLAT | 0.01 | 2.35 | 0.01% | 0.0002% |
| 0802310006 | CITY OF LAKE MILLS | 02 99 23 W 24' OF THE S 2 RDS OF THE N 3 RDS OF LOT 5 BLK 1 ORIG PLAT WAS COMMERCIAL | 0.02 | 3.46 | 0.01% | 0.0003% |
| 0802310007 | CITY OF LAKE MILLS | 02 99 23 COM 24' E & 77' N OF SW COR L 5 BLK 1 TH N 45' TO ALLEY E 33' S 45' W 33' TO BEG | 0.03 | 6.49 | 0.03% | 0.0006% |
| 0802310008 | CITY OF LAKE MILLS | 02 99 23 N 22 5/6' OF W 24' OF S 82 1/2" OF L 5 BLK 1 WAS COMMERCIAL | 0.01 | 2.39 | 0.01% | 0.0002% |
| 0802310009 | CITY OF LAKE MILLS | 02 99 23 W 24' OF S 59 2/3' OF LOT 5 BLK 1 WAS COMMERCIAL | 0.04 | 6.94 | 0.03% | 0.0007% |
| 0802310010 | CITY OF LAKE MILLS | 02 99 23 COM AT A PT 24' E OF SW COR LOT 5 IN BLK 1 TH N 77' E 33' S 77' WAS COMMERCIAL | 0.08 | 15.44 | 0.07% | 0.0015% |
| 0802353001 | CITY OF LAKE MILLS | 02 99 23 W 27.5' OF L 19 SMITH SUBD E1/2 SW SW 2 99 23 N 23 NOW KNOWN AS AUD RES C D SMITHS | 0.08 | 16.59 | 0.07% | 0.0017% |
| 0802353017 | CITY OF LAKE MILLS | 02 99 23 S 1 RD OF L 14 SUBD OF W1/2 SW SW 2 99 23 N 55' OF LOTS 20-21 SMITHS SUBD E1/2 SW | 0.19 | 37.22 | 0.16% | 0.0037% |
| 0802353018 | CITY OF LAKE MILLS | 02 99 23 N 55' OF L 22 AUD RES C D SMITH SUBD E1/2 SW SW 2 99 23 | 0.09 | 17.30 | 0.07% | 0.0017% |
| 0802353027 | CITY OF LAKE MILLS | 02 99 23 L 27 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 SW | 0.21 | 40.84 | 0.17% | 0.0041% |
| 0802354006 | CITY OF LAKE MILLS | LOT 21 SMITHS SUBD OF W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.92 | 96.18 | 0.41% | 0.0096% |
| 0802354007 | CITY OF LAKE MILLS | 02 99 23 LOT 19 AUDITOR RESURVEY OF CD SMITH SUBD OF THE W1/2 SW SW 2 99 23 | 2.37 | 245.73 | 1.04% | 0.0245% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802355001 | CITY OF LAKE MILLS | 02 99 23 PART OF W1/2 SW SW 2 99 23 DESC BY METES & BOUNDS NOW KNOWN AS AUD RES C D SMITHS | 0.10 | 20.72 | 0.09% | 0.0021% |
| 0802355003 | CITY OF LAKE MILLS | 02 99 23 S 75' OF TR A IN W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 SW | 0.01 | 2.82 | 0.01% | 0.0003% |
| 0802356001 | CITY OF LAKE MILLS | 02 99 23 A TR OF LAND IN L 42 AUD SURVEY OF CD SMIT H'S SUBD OF E1/2 SW SW 2 99 23 DESC AS | 0.88 | 176.44 | 0.74% | 0.0176% |
| 0802356004 | CITY OF LAKE MILLS | 02 99 23 BEG AT THE NE COR OF L 30 IN CD SMITH SUBD OF E1/2 OF SW SW SW SEC 2 TH W 136.5' TH S | 0.90 | 179.10 | 0.76% | 0.0179% |
| 0802356005 | CITY OF LAKE MILLS | 02 99 23 THAT PT OF L 42 C D SMITH SUBD OF E1/2 OF SW SW 2 99 23 DESC AS BEG AT A PT 514.8' N | 5.80 | 576.65 | 2.43% | 0.0575% |
| 0802356021 | CITY OF LAKE MILLS | 02 99 23 BEG 197.9' W & 448.8' N OF SE COR SW SW 2 99 23 TH N 66' W 9.1' S 66' E 9.1' TO | 0.01 | 1.63 | 0.01% | 0.0002% |
| 0803100005 | CITY OF LAKE MILLS | 03 99 23 ALL THAT PT OF SE NW 3 99 23 LYING N OF MPLS & ST L RR ROW & S OF THE PUBLIC HWY | 20.16 | 1,683.57 | 7.11% | 0.1679% |
| 0803451004 | CITY OF LAKE MILLS | 03 99 23 E 50 RDS OF N 32 RDS OF SW SE & COM 30 RDS E OF NW COR OF SW SE | 13.65 | 1,458.91 | 6.16% | 0.1455% |
| 0803451006 | CITY OF LAKE MILLS | 03 99 23 PART OF SW SE 3 99 23 DESC BY PLAT IN BK 6 PAGE 84-5 | 15.34 | 3,117.13 | 13.16% | 0.3109% |
| 0803476007 | CITY OF LAKE MILLS | 03 99 23 COMM AT A PT 561' W OF SE COR OF SE SE 3 99 23 W OF THE 5TH PM & WHICH PT IS ALSO | 16.93 | 3,235.60 | 13.66% | 0.3227% |
| 0803476009 | CITY OF LAKE MILLS | 03 99 23 COM SE COR SE SE SEC 3 N 190' TO POB W 41.25' N 113.15 W 445.5 N 196 E 487 S | 2.30 | 219.61 | 0.93% | 0.0219% |
| 0803476010 | CITY OF LAKE MILLS | 03 99 23 COM SE COR SE SE SEC 3 W 228.7 TO POB TH W 323.3 N 499.68 E 74.25 S 309.18 E | 1.98 | 127.13 | 0.54% | 0.0127% |
| 0803476011 | CITY OF LAKE MILLS | 03 99 23 COM SE COR SE SE SEC 3 W 228.7 N 190.5 W 258.05 N 113.15 E 445.5 S 113.15 E | 2.03 | 210.47 | 0.89% | 0.0210% |
| 0811152018 | CITY OF LAKE MILLS | 11 99 23 LOTS 84 & 85 SMITHS SUBD NE SW NW 11 99 23 NOW KNOWN AS LOTS 84 & 85 OF | 0.37 | 41.98 | 0.18% | 0.0042% |
| 0811101011 | CLARK DIANE L | 11 99 23 L 34 HELGESON'S 5TH ADD & A TR IN LOT 33 DESC BY METES AND BOUNDS | 0.49 | 61.56 | 0.26% | 0.0061% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811105005 | CLARK WILLIAM H & DIANE L | 11 99 23 LOT 59 & N1/2 LOT 60 C D SMITHS SUBD NW NW 11 99 23 & E1/2 OF ALLEY NOW KNOWN AS | 0.30 | 34.48 | 0.15% | 0.0034% |
| 0811108004 | COLBY DANIEL & SHEILA | 11 99 23 LOTS 35-36 EX THE E 50' & EX TH C&NW RR ROW ACROSS TH SW COR OF SAID LOTS ALL IN | 0.22 | 25.26 | 0.11% | 0.0025% |
| 0811108005 | COLBY DANIEL & SHEILA | 11 99 23 E 50' LOTS 35-36 IN AUD RES C D SMITHS SUBD OF W1/2 NW 11 99 23 | 0.11 | 12.83 | 0.05% | 0.0013% |
| 0811108002 | COLBY DANIEL L & SHEILA A | 11 99 23 W 132' OF LOTS 37 & 38 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 | 0.30 | 33.86 | 0.14% | 0.0034% |
| 0802309018 | CONNOR CASEY G & JULIE | 02 99 23 E 18' OF L 7 EX N 10' & L 8 EX N 10' & W 14 OF S 123.4' OF WASHIN ST BETWEEN BLKS 1 & 2 | 0.25 | 47.25 | 0.20% | 0.0047% |
| 0803476002 | CRUZ VAZQUEZ LUIS GERALDO & MONTALVO PEREZ YAHAIRA | 03 99 23 W 70' OF TR COMM 25 RDS W OF NE COR SE SE 3 99 23 TH S 10 RDS BY 11 RDS EX N 50' | 0.21 | 22.71 | 0.10% | 0.0023% |
| 0803427002 | CUMMINS ENGINE CO INC | 03 99 23 LOTS 5-6-7-8-9-10-11 12-13 NE SE 3 99 23 & TR IN NW SW 2 99 23 AND PART OF VACATED PARK STREET FILED IN MISC RECORDS BK 5 PAGE 394 EX TR TO CITY | 11.21 | 2,324.87 | 9.81% | 0.2319% |
| 0803429002 | CUMMINS ENGINE CO INC | 03 99 23 A TR IN NE SE 3 99 23 BOUNDED ON N BY 2ND AVE N ON E BY L 1-2-3 & 4 & S BY RR ROW | 0.77 | 161.90 | 0.68% | 0.0161% |
| 0811103009 | DAHLE WANDA | 11 99 23 LOTS 49-50 SMITHS SUB E1/2 NW NW 11 99 23 & N 41.25' OF LOT 51 AND S 105' IF KIT 106 NOW KNOWN AS AUD RES CD SMITHS | 0.60 | 69.80 | 0.29% | 0.0070% |
| 0811159004 | DAHN CARYL | 11 99 23 LOTS 115-116-117-118 SUBD SW NW 11 99 23 EX W 90' OF L 118 & W 90' OF N 35.5' L 117 | 0.53 | 57.02 | 0.24% | 0.0057% |
| 0802306013 | DAKKEN DANA J | 02 99 23 LOT 8 WADS SUBD OF NW SW 2 99 23 EX TH N 5' OF L 8 2 99 23 | 0.10 | 19.49 | 0.08% | 0.0019% |
| 0802352015 | DAS LEASING LLC | 02 99 23 LOT 14 EX S 1 RD CD SMITHS SUBD W1/2 SW SW 2 99 23 EX TR TO FLUGUM EX TR #012115 | 0.37 | 74.47 | 0.31% | 0.0074% |
| 0802352018 | DAS LEASING LLC | 02 99 23 LOT 13 SUBD W1/2 SW SW 2 99 23 EX N 66.40 FEET NOW KNOWN AS AUD RES C D SMITHS SUBD | 0.31 | 62.33 | 0.26% | 0.0062% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802353033 | DAVES AUTO SERVICE INC | 02 99 23 N 66 1/4' OF LOT 1 AND PART OF PARCEL "A" DESC BY PLAT DOC 2020-1867 AUD RES OF C D SMITHS SUBD OF TH E1/2 OF SW SW 2 99 23 | 0.10 | 19.86 | 0.08% | 0.0020% |
| 0803429012 | DAVIDSON DARREL | 03 99 23 LOT 4 SUBD NE SE 3 99 23 EX W 107.25' | 0.33 | 40.96 | 0.17% | 0.0041% |
| 0811106001 | DAVIDSON GLORIA J | 11 99 23 TH W 95' OF L 90 91 & W 95' OF N 16' L 89 SUBD W1/2 NW NW 11 99 23 EX W 95' OF S 13' OF N 16' OF LOT 89 - DOC 2013-1013 | 0.22 | 25.40 | 0.11% | 0.0025% |
| 0811157010 | DAVIS CRYSTAL M | 11 99 23 LOT 13 ROLLING ACRES ADD | 0.47 | 51.30 | 0.22% | 0.0051% |
| 0811110003 | DEAL ROBERT S III & TAYLOR | 11 99 23 TH W 99' OF LOT 29 & 30 W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.23 | 25.98 | 0.11% | 0.0026% |
| 0802305009 | DENTON CATHERINE M | 02 99 23 E 124' OF LOT 41 IN S D WADS SUBD OF 15 A NW SW 2 99 23 | 0.19 | 22.42 | 0.09% | 0.0022% |
| 0811301002 | DEVRIES DANIEL L & MELANIE J | 11 99 23 COMM AT NW COR OF L 6 SUBD NW SW 11 99 23 A TR DESC BY METES & BOUNDS | 0.86 | 100.15 | 0.42% | 0.0100% |
| 0811101010 | DOMOKOS DOUGLAS P & LAUREL A | 11 99 23 LOT 35 & S 1/2 LOT 36 HELGESONS 5TH ADD | 0.52 | 65.11 | 0.27% | 0.0065% |
| 0802352029 | DONS MOTOR MART INC | 02 99 23 A TR IN LOT 14 DESC DOC #012308 PLAT # 012115 ALSO LOT 12 AND W 109 1/2' OF LOT | 1.51 | 309.27 | 1.31% | 0.0308% |
| 0802306012 | EPLAND TRUCKING INC | 02 99 23 LOT 9 & N 5' OF LOT 8 WADSWORTHS SUBD OF 15 A NW SW 2 99 23 | 0.14 | 27.44 | 0.12% | 0.0027% |
| 0811107001 | ERDAHL RITA A | 11 99 23 TH W1/2 LOTS 45-46 C D SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.19 | 21.80 | 0.09% | 0.0022% |
| 0811159020 | EVJEN JAMES | 11 99 23 LOT 25 ROLLING ACRES ADD | 0.25 | 27.71 | 0.12% | 0.0028% |
| 0811159002 | EVJEN JAMES ALLEN | 11 99 23 E 85' OF LOTS 78 & 119 IN AUD RES W1/2 NW 11 99 23 & ALLEY NOW KNOWN AS AUD RES | 0.23 | 24.67 | 0.10% | 0.0025% |
| 0802310004 | FARMERS TRUST & SAVINGS BANK | 02 99 23 LOT 1 BLK 1 EX THE W 40' AND LOT 3 BLK 1 EX THE W 40' AND EX THE S 32' | 0.12 | 23.20 | 0.10% | 0.0023% |
| 0802306008 | FEDERAL NATIONAL MORTGAGE ASSOCATION | 02 99 23 N1/2 LOT 12 WADSWORTHS SUBD 15 A NW SW 2 99 23 | 0.29 | 35.12 | 0.15% | 0.0035% |
| 0803427001 | FIVE STAR COOPERATIVE | 03 99 23 A TR IN N1/2 SE 3-99-23 LYING S OF RR DESC BY METES AND BOUNDS | 4.16 | 431.86 | 1.82% | 0.0431% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0803429001 | FIVE STAR COOPERATIVE | 03 99 23 PART NE SE 3 99 23 DESC BY METES AND BOUNDS | 3.11 | 644.06 | 2.72% | 0.0642% |
| 0803429006 | FIVE STAR COOPERATIVE | 03 99 23 LOT 1 SUBD NE SE 3 99 23 | 0.61 | 119.92 | 0.51% | 0.0120% |
| 0803476012 | FIVE STAR COOPERATIVE | 03 99 23 PAR 2 SE SE 3 99 23 CONT .19 A AND PAR 3 SW SW 2 99 23 CONT .24 A | 0.40 | 41.24 | 0.17% | 0.0041% |
| 0811102002 | FJELSTAD CYNTHIA | 11 99 23 LOT 16 HELGESON'S 5TH ADD & PT OF L 17 EX TR DESC BY METES AND BOUNDS | 0.21 | 25.97 | 0.11% | 0.0026% |
| 0811151011 | FJELSTAD DAVID L & DONNA L LIFE ESTATE | 11 99 23 LOT 11 BRACKEYS 2ND ADD | 0.35 | 41.99 | 0.18% | 0.0042% |
| 0802305012 | FJELSTAD DAVID SCOTT | 02 99 23 TH E 95.25' L 37 EX N 10' & THE S 56' OF N 132' OF L 38 AUD RES WADS SUBD 2 99 23 | 0.15 | 30.69 | 0.13% | 0.0031% |
| 0811159019 | FJELSTAD DOROTHY L LIFE ESTATE | 11 99 23 LOT 26 ROLLING ACRES ADD | 0.48 | 52.37 | 0.22% | 0.0052% |
| 0811111012 | FJELSTAD GARY & NANCY | 11 99 23 W 90' OF LOTS 24-26 C D SMITHS SUBD OF NW NW 11-99-23 EX S 3.8' OF LOT 24 EX N 66' | 0.14 | 15.59 | 0.07% | 0.0016% |
| 0802157003 | FJELSTAD RAY & STARR | 02 99 23 TH W 65' OF LOTS 1 & 4 BLK 8 HINMANS ADD SW NW 2 99 23 & E1/2 ALLEY | 0.23 | 25.57 | 0.11% | 0.0026% |
| 0803427003 | FLEETGUARD INC | 03 99 23 A TR IN NE SE 3 99 23 DESC AS PAR #1 CONT .57 A & A TR IN SEC 2 DESC AS PAR #2 .43 A | 0.86 | 85.54 | 0.36% | 0.0085% |
| 0811154003 | FLESCHE MARK B TRUST | 11 99 23 LOT 18 HELGESONS 4TH ADD | 0.15 | 17.93 | 0.08% | 0.0018% |
| 0811111001 | FLO CHRIS | 11 99 23 TH W1/2 OF LOTS 27-28 SMITHS SUBD OF W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D | 0.19 | 21.41 | 0.09% | 0.0021% |
| 0802157001 | FLO GERALD W & FRANKS ANGELA | 02 99 23 W 71' OF LOT 2 & 3 BLK 8 E D HINMANS ADD SW SW 2 99 23 | 0.22 | 24.21 | 0.10% | 0.0024% |
| 0802352025 | FLUGUM ALAN | 02 99 23 PARCEL B CONT 10,569 SF AS DESC BY PLAT IN BK 6 PG 144-6 NOW KNOWN AS AUD RES | 0.25 | 50.45 | 0.21% | 0.0050% |
| 0802352016 | FLUGUM ALAN D | 02 99 23 PART LOT 14 CD SMITHS W1/2 SW SW 2 99 23 DESC BY METES & BDS NOW KNOWN AS AUD RES | 0.68 | 140.54 | 0.59% | 0.0140% |
| 0802352026 | FLUGUM ALAN D & DEANNA L | 02 99 23 PARCEL A CONT 3738 SF AS DESC BY PLAT IN BK 6 PG 144-6 & EASEMENT ON PARCEL B | 0.09 | 18.38 | 0.08% | 0.0018% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811101017 | FLUGUM ALAN D & DEANNA L | 11 99 23 LOTS 39 & 40 HELGESONS 5TH ADD EX S 10' LOT 39 | 1.45 | 180.04 | 0.76% | 0.0180% |
| 0811102007 | FLUGUM MAJELLA R | 11 99 23 LOT 22 HELGESONS 5TH ADD | 0.22 | 26.29 | 0.11% | 0.0026% |
| 0811151015 | FLUGUM SCOTT & JOAN | 11 99 23 LOT 12 BRACKEYS 2ND ADD EX W 5' | 0.33 | 39.23 | 0.17% | 0.0039% |
| 0802355002 | FLUGUM SCOTT CHARLES & JOAN ELLEN | 02 99 23 TRACT A IN W1/2 SW SW 2 99 23 EX A TR DESC IN BK 242 PG 490 TO CITY DESC AS THE S 75' THEREOF | 0.23 | 46.10 | 0.19% | 0.0046% |
| 0802151016 | FO PROPERTIES LLC | 02 99 23 BEG AT A PT 8' W OF SE COR LOT 4 BLK 2 HINMANS ADD TH N 76' TH E TO BOUNDARY LINE | 0.08 | 9.18 | 0.04% | 0.0009% |
| 0802356012 | FREEMAN BRADLEY | 02 99 23 LOT 37 EX A TRI 15 X 15' TR IN NE COR E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D | 0.25 | 29.06 | 0.12% | 0.0029% |
| 0803429005 | FREITAG ROSARIO R | 03 99 23 LOT 2 SUBD NE SE 3 99 23 | 0.46 | 56.62 | 0.24% | 0.0056% |
| 0811159013 | FRISK JACK & RHONDA L | 11 99 23 LOT 18 ROLLING ACRES ADD AND S 40' OF LOT 17 | 0.33 | 36.26 | 0.15% | 0.0036% |
| 0803476005 | FRYDENLUND JAMES F & CYNTHIA M | 03 99 23 COM AT A PT 246' W OF NE COR SE SE 3 99 23 TH S 165' W 150' N 165' E 150' TO BEG | 0.49 | 50.06 | 0.21% | 0.0050% |
| 0811152001 | FULLER FLOYD & WILMA JEANNE | 11 99 23 THE N 82' OF L 22 HELGESONS 4TH ADD | 0.13 | 16.54 | 0.07% | 0.0016% |
| 0811157001 | GARCIA SANTOS & RAEJEAN R | 11 99 23 LOT 21 IN BRACKEY 1ST ADD | 0.20 | 22.04 | 0.09% | 0.0022% |
| 0811152009 | GARDNER CHARLES D & DIANNE S | 11 99 23 E 60' L 86-108-109 AUD RES SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.20 | 23.09 | 0.10% | 0.0023% |
| 0802353002 | GAU KELLY & ANTHONY | 02 99 23 LOT 18 IN SUBD E1/2 SW SW E 6" OF LOT 19 & W 16" OF LOT 17 SUB E1/2 SW SW 2 99 23 | 0.08 | 15.54 | 0.07% | 0.0016% |
| 0802157004 | GAVILON GRAIN LLC | 02 99 23 LOTS 6-7-8 BLK 8 HINMANS ADD EX A PIECE 25' WIDE ALONG S BOUNDARY LOT 8 | 1.19 | 133.50 | 0.56% | 0.0133% |
| 0802301001 | GAVILON GRAIN LLC | 02 99 23 PART SW NW & NW SW 2 99 23 COM NW COR SW TH S 314.12' ALONG W LINE SW TO PT 250' | 4.40 | 857.04 | 3.62% | 0.0855% |
| 0802302020 | GERTSEN JAMES A & DEBORAH S | 02 99 23 LOT 14 WADSWORTH SUBD OF 15 ACRES IN NW SW EX TH N 66' 2 99 23 | 0.18 | 21.59 | 0.09% | 0.0022% |
| 0802305016 | GILBERTSON STEVEN A & KATHY R | 02 99 23 E 120' OF N 12' OF L 44 & E 120' OF LOT 45 IN AUD RES OF S D WADSWORTHS SUB OF 15 | 0.31 | 60.14 | 0.25% | 0.0060% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0803428005 | GOPHER/HAWKEYE PROPERTIES LLC | 03 99 23 PARCELS A B C DESC AS THAT PART OF LOT 16 IN NE SE 3 99 23 SHOWN IN PLAT DOC | 2.71 | 579.41 | 2.45% | 0.0578% |
| 0803428009 | GOPHER/HAWKEYE PROPERTIES LLC | 03 99 23 PARCEL E ALL THAT PART OF LOT 16 IN SUBD NE SE 3 99 23 AS SHOWN IN PLAT BOOK 1 | 0.36 | 76.60 | 0.32% | 0.0076% |
| 0803428012 | GOPHER/HAWKEYE PROPERTIES LLC | 03 99 23 PARCEL "F" LOCATED IN SECTOPM 3 99 23 DESC BY PLAT DOC 2012-0635 | 1.23 | 263.06 | 1.11% | 0.0262% |
| 0811152017 | GRAHAM CURTIS L & LINDA A | 11 99 23 LOT 1 IN BRACKEYS 1ST ADD | 0.25 | 27.71 | 0.12% | 0.0028% |
| 0802353019 | GREIMAN STEPHEN B & ROSALIE R | 02 99 23 S 77' OF LOTS 20-21 AUD RES C D SMITHS SUBD OF E1/2 SW SW 2 99 23 | 0.26 | 51.44 | 0.22% | 0.0051% |
| 0803476006 | GREIMAN STEPHEN B & ROSALIE R | 03 99 23 TR COM AT NE COR SE 3 99 23 TH S ON SEC LINE 187' BY 246' | 0.77 | 79.01 | 0.33% | 0.0079% |
| 0811111002 | GRIFFITHS LADONNA J | 11 99 23 E1/2 OF LOTS 27 & 28 SMITHS SUBD W1/2 NW 11 99 23 & W1/2 OF ADJ ALLEY NOW KNOWN | 0.21 | 23.55 | 0.10% | 0.0023% |
| 0811102011 | GROE DARWIN & SANDRA | 11 99 23 LOT 25 & 26 HELGESONS 5TH ADD | 0.53 | 64.02 | 0.27% | 0.0064% |
| 0811154001 | GROE DARYL D & CHERYL | 11 99 23 LOT 16 HELGESONS 4TH ADD | 0.15 | 18.01 | 0.08% | 0.0018% |
| 0802379005 | GROTEWOLD BRAD E & JEANIE J | 02 99 23 E1/2 LOTS 1 & 4 BLK 7 SMITHS ADD | 0.18 | 20.24 | 0.09% | 0.0020% |
| 0811110005 | GROTEWOLD BRAD E & JEANIE J | 11 99 23 TR COM AT SW COR L 18 AUD RES W1/4 NW 11 99 23 DESC BY METES & BOUNDS NOW | 0.19 | 21.56 | 0.09% | 0.0022% |
| 0803200004 | GUDMONSON DUANE V & JUDY A | 03 99 23 A TR IN SW NE 3 99 23 DESC BY METES & BDS IN BK 238 P 348 | 1.80 | 177.68 | 0.75% | 0.0177% |
| 0811102015 | GULICK ANTHONY B | 11 99 23 LOT 11 HELGESONS 5TH ADD | 0.19 | 22.72 | 0.10% | 0.0023% |
| 0811156008 | HAGEN ALAN | 11 99 23 LOT 9 BRACKEYS 2ND ADD | 0.37 | 43.72 | 0.18% | 0.0044% |
| 0802307006 | HAGEN LINDA REVOCABLE TRUST | 02 99 23 LOT 3 & N 1 RD 10' LOT 4 BLK 3 ORIG PLAT EX W 8' | 0.21 | 41.71 | 0.18% | 0.0042% |
| 0811152020 | HAM JAMIE & SARAH | 11 99 23 W1/2 OF LOTS 80-81 AUD RES SUBD W1/2 NW 1/4 11 99 23 NOW KNOWN AS AUD RES C D | 0.19 | 20.75 | 0.09% | 0.0021% |
| 0811159003 | HANNA DOUGLAS R & CANDACE K | 11 99 23 W 90' OF LOT 118 & W 90' OF N 35 1/2' OF LOT 117 SUBD OF SW NW 11 99 23 NOW KNOWN AS | 0.18 | 19.01 | 0.08% | 0.0019% |
| 0811151014 | HANSEN MICHAEL S & GAIL L | 11 99 23 LOT 9 & 10 HELGESONS 4TH ADD EX TRACT | 0.37 | 44.43 | 0.19% | 0.0044% |
| 0811154012 | HARMON DUAINE M & ELLYN L | 11 99 23 LOT 13 EX N 20' & N 3' OF OUTLOT A BRACKEYS 1ST ADD | 0.18 | 21.03 | 0.09% | 0.0021% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802356022 | HARPESTAD SHERI L | 02 99 23 A TR 16.4' W & 448.8' N OF SE COR SW SW 2 99 23 66' X 181.5' NOW KNOWN AS AUD RES CD SMITHS SUBD E1/2 SW1/4 SW1/4) | 0.28 | 32.11 | 0.14% | 0.0032% |
| 0811111009 | HAUGLAND WANDA K | 11 99 23 LOTS 22-23 SMITHS SUB W1/2 NW EX W 66' NOW KNOWN AS AUD RES C D SMITHS | 0.19 | 21.34 | 0.09% | 0.0021% |
| 0811102004 | HEBRINK KEVIN L & JANET K | 11 99 23 LOT 19 HELGESONS 5TH ADD | 0.21 | 25.50 | 0.11% | 0.0025% |
| 0811104007 | HEGEL JOHN M E | 11 99 23 LOTS 56,57,& 58 WHICH LIE SWRLY OF C.N.W.T. CO. IN AUD RES OF W1/2 NW 1/4 11 99 23 | 0.20 | 23.93 | 0.10% | 0.0024% |
| 0811155010 | HEIMDAHL GARY & GREGOR DARLENE M | 11 99 23 N 14' OF L 113 & L 112 & S 21.5' L 111 NE SW NW 11 99 23 85' X 165' NOW KNOWN | 0.33 | 35.46 | 0.15% | 0.0035% |
| 0811158001 | HEITLAND PAUL G & LEONA J | 11 99 23 LOT 21 ROLLING ACRES ADD | 0.21 | 23.54 | 0.10% | 0.0023% |
| 0811301007 | HELGELAND DALE E & SUSAN M | 11 99 23 COM SE COR SW SW 11 99 23 TH N 1442' TH W 1320' TH S 122' TO NW COR TH E 1320' | 3.70 | 345.60 | 1.46% | 0.0345% |
| 0811301014 | HELGELAND DALE E & SUSAN M | 11 99 23 LOT 1 EX S 122' & LOT 2 SUBD NW SW 11 99 23 EX A TR DESC AS PARCEL "A" | 8.66 | 835.31 | 3.53% | 0.0833% |
| 0811351002 | HELGELAND DALE E & SUSAN M | 11 99 23 SW SW 11-99-23 EX PART LYING & BEING W OF CTR LINE OF DD 2 | 32.40 | 3,141.58 | 13.26% | 0.3134% |
| 0802353008 | HELGESON BRUCE & CONSTANCE | 02 99 23 LOT 11 EX E 3' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.17 | 33.04 | 0.14% | 0.0033% |
| 0802352023 | HELGESON CAROL R | 02 99 23 UND 1/5 INT IN MILL ST CONDO ON LOTS 15 & 16 & PART LOT 14 AUD RES CD SMITHS SUBD | 0.71 | 144.51 | 0.61% | 0.0144% |
| 0811156004 | HELGESON SCOTT N | 11 99 23 LOT 21 BRACKEYS 2ND ADD | 0.37 | 44.59 | 0.19% | 0.0044% |
| 0811156005 | HELGESON SCOTT N | 11 99 23 LOT 20 BRACKEYS 2ND ADD | 0.31 | 37.40 | 0.16% | 0.0037% |
| 0811158002 | HELLAND KEITH & JOANNE T | 11 99 23 LOT 22 ROLLING ACRES ADD | 0.21 | 23.79 | 0.10% | 0.0024% |
| 0811159011 | HELLAND KEITH T & JO ANNE T | 11 99 23 S 20' LOT 16 & LOT 17 EX S 40' ROLLING ACRES SUBD | 0.18 | 19.52 | 0.08% | 0.0019% |
| 0811153004 | HENDERSON BARRY & THORSON BRENDA | 11 99 23 LOT 70 AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW | 0.37 | 41.56 | 0.18% | 0.0041% |
| 0811152015 | HENDERSON MELANIE T | 11 99 23 LOT 3 BRACKEYS 1ST ADD | 0.19 | 20.73 | 0.09% | 0.0021% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811111003 | HEPPERLY JUSTIN J | 11 99 23 TH W1/2 LOTS 19-20 EX TH E 10' C D SMITHS SUBD NW NW 11 99 23 & E1/2 OF ADJ ALLEY NOW | 0.18 | 20.71 | 0.09% | 0.0021% |
| 0802354002 | HERMANSON BRADLEY K | 02 99 23 LOT 20 SMITH SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.99 | 103.30 | 0.44% | 0.0103% |
| 0811105003 | HERMANSON JEFFREY S & MARLENE S | 11 99 23 LOTS 92-93 SMITHS SUBD NE SW NW 11 99 23 & W1/2 OF ALLEY NOW KNOWN AS | 0.39 | 45.46 | 0.19% | 0.0045% |
| 0811152003 | HIGBEE SHIRLEY G | 11 99 23 TR BEG AT NE COR LOT 130 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 150' X 100' | 0.34 | 41.94 | 0.18% | 0.0042% |
| 0802305004 | HO WILLIAM | 02 99 23 LOTS 40-41-42 WADS SUBD 15 A OF NW SW EX E 124' OF LOT 41- 42 NW SW 2 99 23 | 0.48 | 56.95 | 0.24% | 0.0057% |
| 0811102020 | HODGES RUSSELL J JR & JANORA L | 11 99 23 LOT 1 & W1/2 LOT 2 HELGESONS 5TH ADD | 0.35 | 43.58 | 0.18% | 0.0043% |
| 0802306020 | HOFFMAN JERRY & MARILYN | 02 99 23 E 70' OF LOT 2 S D WADSWORTHS SUBD OF E 15 A NW SW 2 99 23 | 0.03 | 6.33 | 0.03% | 0.0006% |
| 0811111011 | HOFFMAN JERRY L & MARILYN | 11 99 23 W 90' OF L 26 & W 90' OF N 16.5 OF L 25 IN CD SMITHS SUBD NW NW 11 99 23 NOW KNOWN AS | 0.14 | 15.57 | 0.07% | 0.0016% |
| 0811157006 | HOFFMAN JERRY L & MARILYN | 11 99 23 LOT 4 & W1/2 LOT 5 IN ROLLING ACRES ADD | 0.32 | 35.02 | 0.15% | 0.0035% |
| 0810276003 | HOFFMAN TRAVIS L | 10 99 23 A TR COMM AT A PT 30' S OF SW COR OF L 4 HELGESONS 4TH ADD SAID PT OF BEG ON SEC | 0.45 | 55.52 | 0.23% | 0.0055% |
| 0811151005 | HOFFMAN TRAVIS L | 11 99 23 L 7 HELGESONS 4TH ADD AND N 7' OF L 8 AND S 10' OF LOT 6 | 0.17 | 21.17 | 0.09% | 0.0021% |
| 0811155001 | HOFFMANN PORTER GAIL L | 11 99 23 LOT 14 IN BRACKEYS 1ST ADD | 0.15 | 16.17 | 0.07% | 0.0016% |
| 0811102005 | HONSEY NICKOLAS | 11 99 23 LOT 20 HELGESONS 5TH ADD | 0.21 | 25.94 | 0.11% | 0.0026% |
| 0802305006 | HONSEY NICOLE | 02 99 23 LOT 37 EX EAST 95.25' & LOT 38 EX TH N 66' & TH S 73' WADSWORTHS SUBD | 0.24 | 29.19 | 0.12% | 0.0029% |
| 0802306023 | HRUBETZ DUSTIN S | 02 99 23 LOT 28 WADS SUBD OF 15 A NW SW 2 99 23 | 0.05 | 9.15 | 0.04% | 0.0009% |
| 0802352014 | HUNTINGTON BLAKE P & BAUMANN MACKENZIE S | 02 99 23 N 108' L 17 W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.27 | 53.29 | 0.22% | 0.0053% |
| 0811159005 | HURLEY HAROLD N & KAREN S | 11 99 23 LOT 10 ROLLING ACRES ADD | 0.20 | 21.51 | 0.09% | 0.0021% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811107003 | HYLLAND AMBER L | 11 99 23 LOTS 43-44 C D SMITHS SUBD IN TH W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D | 0.38 | 43.55 | 0.18% | 0.0043% |
| 0810226001 | IAWA DEPT OF NATURAL RESOURCES | 10 99 23 THE WESTERLY 186.26' OF THE W1/2 NE NE 10 99 23 | 5.65 | 507.36 | 2.14% | 0.0506% |
| 0810400006 | IAWA DEPT OF NATURAL RESOURCES | 10 99 23 COMM 660' S & 473' E FROM NW COR NE SE 10, TH NELY 500' TH NELY 165' TO CENTER OF | 3.75 | 261.24 | 1.10% | 0.0261% |
| 0810400014 | IAWA DEPT OF NATURAL RESOURCES | 10 99 23 A 6.46 AC TR DESC IN DOC #040009 10 99 23 | 6.46 | 579.02 | 2.44% | 0.0578% |
| 0811351001 | IAWA DEPT OF NATURAL RESOURCES | 11 99 23 THAT PART OF SW SW 11-99-23 LYING W OF CENTER LINE OF DD 2 11-99-23 | 2.00 | 364.43 | 1.54% | 0.0364% |
| 0802353005 | IVERSON DAVID M | 02 99 23 LOT 15 C D SMITHS SUB E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.08 | 15.28 | 0.06% | 0.0015% |
| 0811159009 | IVERSON STEPHEN & KATHRYN C | 11 99 23 LOT 15 ROLLING ACRES EX E 12.5' | 0.25 | 27.30 | 0.12% | 0.0027% |
| 0811105008 | JAMTGAARD JOSEPH M | 11 99 23 E1/2 OF LOTS 63 & 64 SMITHS SUBD W1/2 NW NW 11 99 23 & LOT 62 & E1/2 OF ALLEY ADJ | 0.38 | 44.88 | 0.19% | 0.0045% |
| 0802305010 | JAMTGAARD LOIS A | 02 99 23 E 115.5' LOT 39 & N 76' OF LOT 38 WADSWORTHS SUBD E 15 A NW SW | 0.24 | 28.82 | 0.12% | 0.0029% |
| 0811154013 | JOHNSON EVAN G & KALI M | 11 99 23 OUTLOT A EX TH N 3' IN BRACKEYS 1ST ADD EX S 25' | 0.25 | 29.57 | 0.12% | 0.0029% |
| 0811152013 | JOHNSON LARRY D | 11 99 23 LOT 5 BRACKEYS 1ST ADD | 0.18 | 22.17 | 0.09% | 0.0022% |
| 0811104003 | JOHNSON LEIGH | 11 99 23 LOT 102 IN AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW | 0.18 | 21.04 | 0.09% | 0.0021% |
| 0811111007 | JOHNSON RICK L & CHRISTINE A LIFE ESTATE | 11 99 23 LOT 22 SMITHS SUBD LOT 23 AUD RES W1/2 NW 11 99 23 EX E 99' NOW KNOWN AS AUD RES | 0.14 | 15.97 | 0.07% | 0.0016% |
| 0811301018 | JOHNSON ROSE E | 11 99 23 TRACTS F & G OF PLAT RECORDED IN BK 150 PG 250 REC OFFICE | 10.28 | 922.28 | 3.89% | 0.0920% |
| 0811155006 | JOHNSON SANDRA L | 11 99 23 LOT 19 BRACKEYS 1ST ADD | 0.22 | 24.49 | 0.10% | 0.0024% |
| 0802305001 | JOHNSON STEVEN B | 02 99 23 LOT 45 WADSWORTHS SUB OF 15 A NW SW 2 99 23 EX E 120' | 0.37 | 43.35 | 0.18% | 0.0043% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802308009 | K AND K PROPERTY LLC | LOTS 5 6 7 8 AND S1/2 9 BLOCK 4 | 0.11 | 12.04 | 0.05% | 0.0012% |
| 0811155005 | KADING DAVID L & D'ANN R | 11 99 23 LOT 18 & PART LOT 17 DESC AS COM AT NW COR LOT 17 S ALONG WESTERLY LINE 108' TO | 0.21 | 23.30 | 0.10% | 0.0023% |
| 0802151018 | KANE MICHAEL R & FRANK JOANN | 02 99 23 LOTS 4-5 HINMANS ADD EX N 140' & EX S 76' OF E 74' & EX S 132' OF W 58' BLK 2 | 0.10 | 11.42 | 0.05% | 0.0011% |
| 0811101012 | KEMP SUSAN J | 11 99 23 LOT 32 HELGESONS 5TH & L 33 HELGESONS 5TH EX A TR DESC BY METES AND BOUNDS | 0.46 | 56.46 | 0.24% | 0.0056% |
| 0802356026 | KEOUGH RYAN A & LYNNE R | 02 99 23 LOT 35 & S 23 1/2' OF LOT 33 & A TRIANG PIECE IN NE COR DESC BY METES & BOUNDS NOW | 0.40 | 45.67 | 0.19% | 0.0046% |
| 0811106008 | KESLER JAMES D & ROWENA S | 11 99 23 E 1/2 LOTS 68-69 IN CD SMITHS SUBD OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D | 0.16 | 17.79 | 0.08% | 0.0018% |
| 0802151027 | KOPPEN MARISA | 02 99 23 S 81.75' OF N 151.75' OF THE E 1/2 OF LOT 2 & THE S 81.75' OF THE N 151.75' OF LOTS 3,4 & 5 IN BLK 2 ED HINMANS EXC A TRACT DESC IN DOC 2017-0452 | 0.09 | 10.16 | 0.04% | 0.0010% |
| 0811156003 | KRAUSE SANDRA L | 11 99 23 LOT 16 BRACKEYS 2ND ADD EX W 39.2' & LOT 17 BRACKEYS 2ND | 0.48 | 58.47 | 0.25% | 0.0058% |
| 0802352003 | KREUSCHER DENNIS R & KATHRYN J | 02 99 23 BEG AT NE COR OF L 10 AUD RES C D SMITH SUB W1/2 SW 2 99 23 TH E 32'.5" TH S 132' TH | 0.10 | 19.96 | 0.08% | 0.0020% |
| 0811159018 | KURTZ BRADY E | 11 99 23 TR COMM 119' S OF NE COR L 133 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 119' X 180' | 0.49 | 53.52 | 0.23% | 0.0053% |
| 0802353020 | LAKE MILLS COMMUNITY SCHOOL | 02 99 23 LOT 22 C D SMITHS SUB OF E1/2 SW SW 2 99 23 EX TH N 55' THEREOF NOW KNOWN AS AUD RES | 0.12 | 24.03 | 0.10% | 0.0024% |
| 0802353021 | LAKE MILLS COMMUNITY SCHOOL | 02 99 23 LOT 23 SMITHS SUBD EX E 10' E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.17 | 33.63 | 0.14% | 0.0034% |
| 0811326005 | LAKE MILLS COMMUNITY SCHOOL DISTRICT | 11 99 23 PARCEL "E" BEING A PART OF SW1/4 11 99 23 DESC BY PLAT DOC 2022-0137 CONT .38 ACRES | 0.38 | 31.24 | 0.13% | 0.0031% |
| 0802309008 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 S 2 RDS OF N 4 RDS OF LOT 5 BLK 2 | 0.05 | 10.74 | 0.05% | 0.0011% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802309009 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 W 28' OF S1/2 OF LOT 5 BLK 2 ORIG PLAT | 0.05 | 10.05 | 0.04% | 0.0010% |
| 0802309010 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 E 23' OF W 51' OF S 4 RDS LOT 5 BLK 2 ORIG PLAT | 0.04 | 6.96 | 0.03% | 0.0007% |
| 0802309011 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 E 15' OF S 4 RD OF LOT 5 W 8' OF LOT 6 E 5' OF W 13' OF N1/2 LOT 6 BLK 2 | 0.05 | 10.65 | 0.04% | 0.0011% |
| 0802309012 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 THE EAST 22' OF THE W 30' OF S 1/2 LOT 6 AND THE E 17' OF W 30' OF N 1/2 LOT 6 | 0.06 | 10.77 | 0.05% | 0.0011% |
| 0802309014 | LAKE MILLS ENTERTAINMENT INC | 02 99 23 E 36' OF LOT 6 BLK 2 EX N 10' OF E 36' OF LOT 6 | 0.12 | 22.39 | 0.09% | 0.0022% |
| 0802302015 | LAKE MILLS LUMBER COMPANY | 02 99 23 LOT 7 HINMANS SUBD & TR BEG AT NE COR LOT 7 TH N 14.15' W 143.5 FT S 55' TO N LINE OF | 0.17 | 32.57 | 0.14% | 0.0032% |
| 0802353032 | LAKE MILLS PUBLIC LIBRARY | PART OF LOTS 1 & 2 AUD RES OF CD SMITHS SUBD LOC IN E 1/2 SW1/4 SW1/4 2 99 23 DESC AS PARCEL C DESC BY PLAT OF SURVEY DOC 2020-1867 | 0.10 | 20.59 | 0.09% | 0.0021% |
| 0802356003 | LAKE MILLS SCHOOL DISTRICT | 02 99 23 TR IN L 42 AUD SURVEY CD SMITHS SUBD E1/2 SW SW 2 99 23 80' E & W X 156 N & S | 0.29 | 57.00 | 0.24% | 0.0057% |
| 0811107006 | LAKE MILLS SCHOOL DISTRICT | 11 99 23 LOTS 1 & 2 SUBD W1/2 NW 11 99 23 SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD | 0.38 | 43.37 | 0.18% | 0.0043% |
| 0811107007 | LAKE MILLS SCHOOL DISTRICT | 11 99 23 LOTS 3 & 4 SUBD W1/2 NW 11 99 23 SMITHS SUBD NOW KNOWN AS AUD RES C D SMITHS SUBD | 0.38 | 41.42 | 0.17% | 0.0041% |
| 0811179002 | LAKE MILLS SCHOOL DISTRICT | 11 99 23 L 24 SUBD E1/2 NW 11 99 23 14.57 ACRES | 5.66 | 466.72 | 1.97% | 0.0466% |
| 0811326002 | LAKE MILLS SCHOOL DISTRICT | 11 99 23 A TR OF LAND DESC AS COM AT A PT 292.5' E OF NW COR OF NE SW 11 99 23 W OF 5TH PM | 0.46 | 37.97 | 0.16% | 0.0038% |
| 0811152016 | LAMPMAN SAMANTHA J | 11 99 23 LOT 2 IN BRACKEYS 1ST ADD | 0.22 | 24.38 | 0.10% | 0.0024% |
| 0802356009 | LANGFALD DIANE L | 02 99 23 LOT 40 SMITHS SUBD OF E1/2 SW SW 2 99 23 EX W 50' THEREOF NOW KNOWN AS AUD RES C D | 0.25 | 29.30 | 0.12% | 0.0029% |
| 0810276007 | LANGFALD RONALD G | 10 99 23 COM 1 RD W FROM SE COR OF NE 10 99 23 RUN TH N 20 RDS TH W TO DITCH #2 TH S | 4.00 | 363.30 | 1.53% | 0.0362% |
| 0811157011 | LANGFALD RONALD G | 11 99 23 LOT 12 ROLLING ACRES ADD | 0.23 | 25.71 | 0.11% | 0.0026% |
| 0811157012 | LANGFALD RONALD G | 11 99 23 LOT 11 ROLLING ACRES ADD | 0.26 | 28.90 | 0.12% | 0.0029% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811159022 | LANGFALD RONALD G & ARDIS E | 11 99 23 LOT 23 ROLLING ACRES ADD | 0.25 | 27.36 | 0.12% | 0.0027% |
| 0811105006 | LANGFALD SKYLER A | 11 99 23 LOTS 61 & S1/2 OF LOT 60 AUD RES OF CD SMITHS SUBD W1/2 NW 11 99 23 & ALLEY | 0.30 | 34.48 | 0.15% | 0.0034% |
| 0811159008 | LAU ORLAN F & MARY E | 11 99 23 LOT 7 ROLLING ACRES ADD | 0.33 | 35.72 | 0.15% | 0.0036% |
| 0802356008 | LCI LLC | 02 99 23 TH W 50' OF L 40 SMITHS SUBD OF E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D | 0.15 | 17.87 | 0.08% | 0.0018% |
| 0811110006 | LCI LLC | 11 99 23 LOT 17-18 W1/2 NW 11 99 23 EX A TR DESC BY METES & BOUNDS NOW KNOWN AS AUD RES C D | 0.09 | 10.46 | 0.04% | 0.0010% |
| 0811159016 | LCI LLC | 11 99 23 L 124 & S 30.5' OF LOT 123 SMITH SUBD NE SW NW 11 99 23 & E 1/2 ADJ ALLEY NOW | 0.35 | 37.75 | 0.16% | 0.0038% |
| 0802307005 | LEEGAARD JOHN D | 02 99 23 LOTS 1 & 2 BLK 3 ORIG PLAT EX W 8' | 0.28 | 54.79 | 0.23% | 0.0055% |
| 0802306009 | LEEGAARD ROSE V | 02 99 23 S1/2 LOT 12 WADS SUBD OF 15 A NW SW 2 99 23 | 0.29 | 35.02 | 0.15% | 0.0035% |
| 0811159007 | LEVINE MATTHEW & JENNIFER | 11 99 23 LOT 8 ROLLING ACRES | 0.33 | 35.72 | 0.15% | 0.0036% |
| 0811104005 | LIMESAND LARRY D | 11 99 23 W 111' L 98,99,100 IN AUD RES OF W1/2 NW 11 99 23 & LOT 55 & ADJ ALLEY NOW KNOWN | 0.40 | 47.62 | 0.20% | 0.0047% |
| 0802302003 | LM COMMERCIAL RENTALS LLC | 02 99 23 L 9 HINMANS SUBD NW SW 2 99 23 EX W 100' EX E 82' EX TR TO CITY | 0.19 | 38.28 | 0.16% | 0.0038% |
| 0802302010 | LM COMMERCIAL RENTALS LLC | 02 99 23 ALL LOTS 8 15 16 18 19 20 & LOT 17 EX N 31.2' OF THE W 132' & EX THE E 100' OF W | 4.36 | 875.93 | 3.70% | 0.0874% |
| 0802303008 | LM COMMERCIAL RENTALS LLC | 02 99 23 LOTS 3-4-5-6-7-8-9 AND 10 EX N 24.5' OF LOT 10 BLK 6 ORIG PLAT | 0.67 | 131.05 | 0.55% | 0.0131% |
| 0802305008 | LM COMMERCIAL RENTALS LLC | 02 99 23 E 124' OF LOT 42 WADS SUBD | 0.19 | 22.42 | 0.09% | 0.0022% |
| 0802305017 | LM COMMERCIAL RENTALS LLC | 02 99 23 E1/2 LOTS 43 & 44 EX N 12' OF E 120' OF LOT 44 ALL IN AUD RES OF S D WADWORTHS SUBD | 0.39 | 77.15 | 0.33% | 0.0077% |
| 0803428008 | LM COMMERCIAL RENTALS LLC | 03 99 23 PARCEL D DESC AS ALL THAT PART OF LOT 16 IN SUBDE NE SE 3 99 23 AS SHOWN IN PLAT | 1.06 | 224.50 | 0.95% | 0.0224% |
| 0802154011 | LOPEZ ALBERTO A | 02 99 23 S1/2 LOT 5 BLK 3 E D HINMANS ADD | 0.13 | 13.90 | 0.06% | 0.0014% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811152019 | LUND JAMES E & MARYANN J | 11 99 23 LOTS 82-83 SMITHS SUB NE SW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW | 0.37 | 41.50 | 0.18% | 0.0041% |
| 0802379006 | LYNG DAVID A | 02 99 23 LOT 5 SMITH ADD BLK 7 | 0.19 | 20.72 | 0.09% | 0.0021% |
| 0802309016 | MAIN STREET PIZZA LLC | 02 99 23 W 48' OF LOT 7 BLK 2 EX N 10' | 0.15 | 28.88 | 0.12% | 0.0029% |
| 0802356019 | MANNES AARON & SCHEIB KRISTEN MARIE | 02 99 23 PART LOT 42 C D SMITH SUBD E1/2 SW SW 2 99 23 BEG AT SE COR A TR 80' X 181.5' NOW | 0.33 | 39.35 | 0.17% | 0.0039% |
| 0802352004 | MANNES WAYNE | 02 99 23 E 11 1/2" OF LOT 9 2 99 23 SUBD W1/2 SW ALL LOT 6 7 & 8 SMITHS S 33' LOTS 5 | 0.30 | 60.72 | 0.26% | 0.0061% |
| 0811105002 | MANNES WAYNE E & SUSAN D | 11 99 23 LOT 94 & 95 IN W 1/2 NW 11 99 23 & W 1/2 OF ABUTTING ALLEY NOW KNOWN AS AUD RES C D | 0.39 | 45.97 | 0.19% | 0.0046% |
| 0802310003 | MANUFACTURERS BANK & TRUST CO | 02 99 23 LOTS 2 & 4 & W 40' OF LOT 3 BLK 1 EX A TR SOLD TO LAKE MILLS | 0.05 | 9.94 | 0.04% | 0.0010% |
| 0802310012 | MANUFACTURERS BANK & TRUST CO | 02 99 23 E 44 FT OF LOT 6 AND W1/2 OF LOT 7 BLK 1 | 0.22 | 43.26 | 0.18% | 0.0043% |
| 0802376002 | MARTHINSON NORMAKAY | 02 99 23 W 11 1/2 RDS OF S 9 RDS LOT 1 BLK 1 SMITH ADD | 0.04 | 4.98 | 0.02% | 0.0005% |
| 0802353010 | MARTINEZ PROPERTIES LLC | 02 99 23 LOT 9 & 1' E&W & 80' N&S OF LOT 10 SMITHS SUBD E1/2 SW SW 2 99 23 | 0.07 | 13.88 | 0.06% | 0.0014% |
| 0802154009 | MARTINSON BEN | 02 99 23 LOT 7 BLK 3 E D HINMANS ADD | 0.14 | 15.90 | 0.07% | 0.0016% |
| 0802356014 | MARTINSON BEN | 02 99 23 PARCEL "A" DESC AS THE E 105.06' OF THE N 64' OF LOT 29 AUDITORS RESURVEY OF | 0.15 | 30.23 | 0.13% | 0.0030% |
| 0802356015 | MARTINSON BEN | 02 99 23 PARCEL "B" DESC AS THE N 64' OF LOT 29 AUDITORS RESURVFY OF CD SMITHS SUBD OF THE | 0.09 | 17.08 | 0.07% | 0.0017% |
| 0802356017 | MARTINSON BEN | 02 99 23 PARCEL "C" DESC AS LOT 31 EXCEPT THE N 45.50'AND EX THE S 8.62' IN AUD RES | 0.30 | 35.49 | 0.15% | 0.0035% |
| 0802356016 | MARTINSON DANIEL J | 02 99 23 PARCEL "C" DESC AS LOT 29 EX THE N 64' AND THE N 45.5' OF | 0.24 | 28.62 | 0.12% | 0.0029% |
| 0802306024 | MARVEL ENTERPRISES LLC | 02 99 23 L 1-26-27 WADSWORTHS SUBD E 15 A NW SW 2 99 23 EX THE N 28' OF LOT 26 | 0.13 | 25.59 | 0.11% | 0.0026% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802356010 | MARVEL ENTERPRISES LLC | 02 99 23 L 39 & PART OF L 42 BEG AT NW COR L 39 TH N 132' E 66' TO NW COR L 34 TH S ON W | 0.40 | 47.11 | 0.20% | 0.0047% |
| 0811110004 | MARY BRAD S & KIMBERLY A | 11 99 23 LOTS 29-30-31-32 EX W 99' W1/2 NW 11 99 23 & W1/2 OF ADJ ALLEY NOW KNOWN | 0.26 | 29.68 | 0.13% | 0.0030% |
| 0811110002 | MARY RYAN W | 11 99 23 W 99' OF LOT 31 & TH S 26.5' OF W 99' OF LOT 32 W1/2 NW 11 99 23 AUD RES NOW | 0.17 | 19.94 | 0.08% | 0.0020% |
| 0811106002 | MARY TYLER | 11 99 23 E 70' OF LOTS 90 & 91 AND E 70' OF N 16' OF LOT 89 ALL IN SUBD OF NW NW 11 99 23 & | 0.22 | 24.98 | 0.11% | 0.0025% |
| 0811151001 | MCCORD FABIAN J & LINDSAY J | 11 99 23 LOT 1 & N 30' OF LOT 2 HELGESONS 4TH ADD & S 90' OF W 20' OF L 130 AUD RES SMITHS | 0.25 | 30.99 | 0.13% | 0.0031% |
| 0802309006 | MEHUS DALE | 02 99 23 W 80' OF S 32' LOT 4 BLK 2 | 0.06 | 11.49 | 0.05% | 0.0011% |
| 0811104002 | MEHUS DALE G | 11 99 23 LOT 103 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW 11 99 23 | 0.15 | 17.34 | 0.07% | 0.0017% |
| 0802306004 | MENAGH JOHN RICHARD | 02 99 23 S1/2 OF LOT 24 WADS SUBD OF 15 A IN NW SW 2 99 23 N 6'4" OF LOT 25 | 0.22 | 26.38 | 0.11% | 0.0026% |
| 0802151023 | MEYER DAVID A & ANGEL R | 02 99 23 LOT 6 EX W 6 RDS BLK 2 HINMANS ADD | 0.01 | 1.42 | 0.01% | 0.0001% |
| 0811151002 | MEYER LEVI M & EMA K | 11 99 23 LOT 3 & S 30' LOT 2 HELGESONS 4TH ADD & S 90' OF N 180' OF W 20 FT OF L 130 AUD RES | 0.24 | 30.06 | 0.13% | 0.0030% |
| 0811101018 | MILLER BARBARA JO | 11 99 23 LOT 37 EX S 62.5' & LOT 38 S 10' LOT 39 HELGESONS 5TH ADD | 0.64 | 80.08 | 0.34% | 0.0080% |
| 0802154007 | MILLER JEFFREY D | 02 99 23 LOT 9 BLK 3 HINMANS ADD | 0.03 | 2.98 | 0.01% | 0.0003% |
| 0811152021 | MILLER KRIS | 11 99 23 E1/2 OF LOTS 80 & 81 AUD RES SUBD OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.19 | 20.75 | 0.09% | 0.0021% |
| 0811153005 | MILLER MILDRED E & J WAYNE | 11 99 23 LOTS 73-74 SMITHS SUB NE SW NW 11 99 23 TH W 35' OF LOT 75 AUD RES W1/2 NW | 0.45 | 50.56 | 0.21% | 0.0050% |
| 0811301017 | MONDT BRANDON & CHRISTINE | 11 99 23 W 355.59' OF LOT 6 SUBD NW SW EXC W 122' DESC BY PLAT 2019-0416 | 1.15 | 136.43 | 0.58% | 0.0136% |
| 0802356023 | MONSON GALE B & PHYLLIS | 02 99 23 COM 66' N OF NE COR L 33 C D SMITH SUBD E1/2 SW SW 2 99 23 TH W 181.5' N 66' E | 0.28 | 32.11 | 0.14% | 0.0032% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802353025 | MONTGOMERY JAMES E | 02 99 23 LOT 26 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.21 | 41.20 | 0.17% | 0.0041% |
| 0811102003 | MSCS VENTURES LLC | 11 99 23 LOTS 17 & 18 HELGESON 5TH ADD EX A TR DESC BY METES & BOUNDS | 0.20 | 25.24 | 0.11% | 0.0025% |
| 0811301009 | MURRA DAVID F | 11 99 23 LOT 6 SUBD OF NW SW 11 99 23 EX THE W 533.38' EX TWO TRS DESC BK 297 PG 415 | 0.90 | 104.35 | 0.44% | 0.0104% |
| 0811158004 | MUSKIE DEVELOPMENT MIDWEST LLC | 11 99 23 LOT 19 ROLLING ACRES ADD | 0.22 | 24.21 | 0.10% | 0.0024% |
| 0811151008 | MYLI SUZANNE | 11 99 23 LOTS 11 & 12 HELGESONS 4TH ADD | 0.40 | 48.79 | 0.21% | 0.0049% |
| 0811154009 | NELSON DONNA | 11 99 23 LOT 10 BRACKEYS 1ST ADD | 0.26 | 29.28 | 0.12% | 0.0029% |
| 0811101005 | NELSON FREDERIC R & BETH A | 11 99 23 S 82.5' OF L 125 IN AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23 | 0.33 | 39.96 | 0.17% | 0.0040% |
| 0803401002 | NELSON GARY J | 03 99 23 W1/2 NW SE 3 99 23 S 150' OF W 360' & EX E 300' OF S 660' EX PARCEL "C" DESC BY | 13.93 | 1,449.80 | 6.12% | 0.1446% |
| 0803401007 | NELSON GARY J | 03 99 23 PARCEL "A" IN W1/2 NW SE 3 99 23 DESC BY PLAT DOC 2011-0772 | 1.85 | 194.54 | 0.82% | 0.0194% |
| 0803428002 | NELSON GARY J | 03 99 23 THE S 150' OF LOT 14 SUBD NE SE 3 99 23 | 0.40 | 87.09 | 0.37% | 0.0087% |
| 0803428003 | NELSON GARY J | 03 99 23 LOT 15 SUBD NE SE 3 99 23 EX E 105' | 1.80 | 389.83 | 1.65% | 0.0389% |
| 0803428006 | NELSON GARY J | 03 99 23 TH W 625' OF LOT 16 SUBD NE SE 3 99 23 EX HWY ROW EX E 235' | 2.20 | 480.22 | 2.03% | 0.0479% |
| 0811157003 | NELSON JOHN & CATHY | 11 99 23 LOT 2 BRACKEYS 2ND ADD | 0.22 | 23.47 | 0.10% | 0.0023% |
| 0811155008 | NELSON KEVIN & KATHLEEN | 11 99 23 W1/2 OF LOTS 79 & 110 AND W1/2 OF N 28' OF LOT 111 IN NE SW NW 11-99-23 NOW KNOWN AS | 0.24 | 26.79 | 0.11% | 0.0027% |
| 0811107008 | NELSON MICHAEL D | 11 99 23 LOTS 5-6 SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.38 | 41.91 | 0.18% | 0.0042% |
| 0811103004 | NELSON SON德拉 L | 11 99 23 LOTS 47-48 IN AUD RES OF C D SMITHS SUBD IN NW NW 11 99 23 EX TH W 75.5' | 0.20 | 23.59 | 0.10% | 0.0024% |
| 0802309005 | NERBY EUGENE | 02 99 23 N1/2 LOT 4 BLK 2 & N 1' OF S1/2 LOT 4 EX E 10' | 0.10 | 19.93 | 0.08% | 0.0020% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802353029 | NERBY EUGENE | 02 99 23 PARCEL "B" LOC IN PART OF LOT 2 AUD RES CD SMITH SUBD OF THE E 1/2 OF SW SW 02 99 23 DESC BY PLAT 2020-1867 | 0.15 | 28.63 | 0.12% | 0.0029% |
| 0811156012 | NEUWOHNER JEFFREY R & SUSAN J | 11 99 23 LOT 5 BRACKEYS 2ND ADD | 0.25 | 29.00 | 0.12% | 0.0029% |
| 0811326003 | NICKSON KENNETH J & DARCY R | 11 99 23 BEG 50' W OF NE COR NE SW 11 99 23 TH W 229.27' S 190' E 229.27' N 190' TO BEG | 0.96 | 82.49 | 0.35% | 0.0082% |
| 0811109001 | NICKSON LEE J & BARBARA K | 11 99 23 LOTS 13-14 SMITHS SUB E1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.34 | 38.41 | 0.16% | 0.0038% |
| 0811109002 | NICKSON LEE J & BARBARA K | 11 99 23 LOTS 15 & 16 SMITHS SUBD E1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.08 | 8.52 | 0.04% | 0.0008% |
| 0811326006 | NICKSON LEE J & BARBARA K | 11 99 23 NE SW 11 99 23 EX N 55.5' OF W 747.5' & EX E 279.27' OF N 190 EX .26 A FOR ROW EX PARCEL "E" DESC BY PLAT DOC 2022-0137 | 35.06 | 3,027.22 | 12.78% | 0.3020% |
| 0802306014 | NORBY HOLDINGS LLC | 02 99 23 N 47' OF LOT 7 WADSWORTHS SUBD OF E 15 A NW SW 2 99 23 | 0.19 | 36.41 | 0.15% | 0.0036% |
| 0811102017 | NOREM ROBERT E & JOAN E LIFE ESTATE | 11 99 23 LOTS 8-9 HELGESONS 5TH ADD | 0.42 | 50.09 | 0.21% | 0.0050% |
| 0811179003 | NORWEGIAN EVANGELICAL LUTHERAN CONGREGATION | 11 99 23 COM AT SW COR OF SE NW TH N 7 RODS TH E 23.5 RODS TH S 7 RODS TH W 23.5 SALEM SUNNYSIDE | 0.96 | 80.32 | 0.34% | 0.0080% |
| 0802356013 | ODEGAARD PAUL W & CAROL | 02 99 23 TH S 100' OF TH W 50' OF LOT 36 SMITHS SUBD E1/2 SW 2 99 23 NOW KNOWN AS AUD RES C D | 0.11 | 13.25 | 0.06% | 0.0013% |
| 0802306011 | OLE'S OFFICE LLC | 02 99 23 LOT 10 AND E 121.86' OF LOT 11 WADSWORTH SUBD PLAT IN #022190 | 0.31 | 61.89 | 0.26% | 0.0062% |
| 0811102001 | OLSON AARON R & FELICITY R | 11 99 23 LOT 15 HELGESONS 5TH ADD & PART OF LOT 16 DESC BY METES AND BOUNDS | 0.23 | 27.94 | 0.12% | 0.0028% |
| 0802352024 | OLTMAN RICHARD D & NANCY K | 02 99 23 UND 1/5 INT IN MILL ST CONDO LOTS 15 & 16 PART L 14 AUD RES OF CD SMITHS SUBD W1/2 | 0.71 | 144.51 | 0.61% | 0.0144% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811101009 | OSTRANDER NATHAN & CHELSEY | 11 99 23 N1/2 OF LOT 36 AND S 62.5 OF LOT 37 HELGESONS 5TH ADD | 0.54 | 66.72 | 0.28% | 0.0067% |
| 0802356018 | OVERLAND JUSTIN A | 02 99 23 LOT 32 SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 SW SW 2 99 | 0.25 | 29.19 | 0.12% | 0.0029% |
| 0802356028 | OVERLAND JUSTIN A | 02 99 23 TRACT "E" DESC AS THE S 8.62' OF LOT 31 AUDITORS RESURVEY OF CD SMITHS SUBD OF THE | 0.05 | 5.90 | 0.02% | 0.0006% |
| 0802306007 | PARKSIDE APARTMENTS | 02 99 23 E 198.5' OF L 13 IN AUD RES OF SUBD S D WADSWORTH'S 15 ACRES NW SW 2 99 23 | 0.32 | 64.74 | 0.27% | 0.0065% |
| 0811376001 | PAYNE CHARLES A TRUST | 11 99 23 SE SW 11 99 23 EX .30 A FOR ROW | 38.36 | 3,526.44 | 14.89% | 0.3517% |
| 0811102009 | PEARSON AMY & PAISLEY JAMES C | 11 99 23 LOT 24 HELGESONS 5TH ADDITION | 0.28 | 33.26 | 0.14% | 0.0033% |
| 0811155009 | PEDERSON ALAIN & PITKIN TWYLA | 11 99 23 E1/2 OF LOTS 79 & 110 & N 28' OF L 111 NE SW NW 11 99 23 82.5' BY 127' NOW KNOWN AS | 0.24 | 27.02 | 0.11% | 0.0027% |
| 0811101013 | PEDERSON BENJAMIN & WILSON BROOKE | 11 99 23 LOT 31 HELGESONS 5TH ADD | 0.28 | 34.23 | 0.14% | 0.0034% |
| 0803200009 | PEDERSON GARY | 03 99 23 NE NE 3 99 23 SE NE EX RR ACRES & EX S 495' OF E 115' EX E 23' OF 1 400' | 3.60 | 369.28 | 1.56% | 0.0368% |
| 0803200002 | PEDERSON GARY & CYNTHIA K | 03 99 23 SW NE 3 99 23 EX RR 4.69 A & EX A TR | 0.30 | 30.89 | 0.13% | 0.0031% |
| 0811151012 | PEDERSON JEFFREY A & ERIN S | 11 99 23 LOT 10 BRACKEYS 2ND ADD | 0.35 | 41.70 | 0.18% | 0.0042% |
| 0802352002 | PEDERSON STEVEN M | 02 99 23 LOT 10 & E 47 1/2' LOT 11 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES | 0.21 | 43.36 | 0.18% | 0.0043% |
| 0810226002 | PETERSON BENJAMIN R & MEGAN S | 10 99 23 A TR LYING W OF CEN LINE OF DD #2 IN NE NE 10 99 23 EX W 5.65 A | 17.66 | 1,656.48 | 6.99% | 0.1652% |
| 0810226006 | PETERSON BENJAMIN R & MEGAN S | 10 99 23 A TRACT OF LAND IN THE NE1/4 NE1/4 PARCEL A DESC IN DOC 2016-0445 | 11.87 | 1,121.80 | 4.74% | 0.1119% |
| 0811101001 | PETERSON BENJAMIN R & MEGAN S | 11 99 23 L 127-129 & W 82.5' OF LOT 126 IN AUD RES W1/2 NW 11 99 23 NOW KNOWN AS | 1.04 | 128.44 | 0.54% | 0.0128% |
| 0802354003 | PETERSON DENNIS K & SANDRA K | 02 99 23 LOTS 24 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES | 1.08 | 110.94 | 0.47% | 0.0111% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802354004 | PETERSON DENNIS K & SANDRA K | 02 99 23 TR IN SW COR SEC 2 DESC IN PLAT BK 4 PG 192 NOW KNOWN AS AUD RES | 0.72 | 73.98 | 0.31% | 0.0074% |
| 0802154006 | PETERSON DONALD W & DE ANN J | 02 99 23 N1/2 OF LOTS 5 & 6 HINMANS ADD SW NW BLK 3 2-99-23 | 0.16 | 17.49 | 0.07% | 0.0017% |
| 0810400003 | PETERSON DONALD W & DEANN | 10 99 23 TRACT IN N1/2 NE SE 10 99 23 DESC BY METES AND BOUNDS | 1.98 | 199.24 | 0.84% | 0.0199% |
| 0803401003 | PETERSON FRANCES L | 03 99 23 THE E 300' OF S 660' W1/2 NW SE 3 99 23 EX HWY ROW EX E 186.65'OF S 163' EX | 1.91 | 201.25 | 0.85% | 0.0201% |
| 0811152005 | PETERSON JASON C | 11 99 23 E 66' OF W 132' OF N 9 RDS OF L 131 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES | 0.23 | 24.81 | 0.10% | 0.0025% |
| 0803429009 | PETERSON ROBERT N & MARY J | 03 99 23 W 157.5' OF LOT 3 SUBD OF NE SE 3 99 23 | 0.24 | 29.70 | 0.13% | 0.0030% |
| 0803429011 | PETERSON ROBERT N & MARY J | 03 99 23 W 76.31' OF LOT 4 SUBD NE SE 3 99 23 | 0.19 | 23.38 | 0.10% | 0.0023% |
| 0803429013 | PETERSON ROBERT N & MARY J | 03 99 23 E 93.84' OF W 170.15' OF LOT 4 NE SE 3 99 23 | 0.23 | 28.75 | 0.12% | 0.0029% |
| 0803401006 | PETERSON STEVEN E & KATHLEEN L | 03 99 23 A TR OF LAND IN THE W1/2 NW SE SEC 3 DESC IN BK 212 PG 158 | 0.08 | 7.76 | 0.03% | 0.0008% |
| 0803401008 | PETERSON STEVEN E & KATHLEEN L | 03 99 23 PARCEL "C' IN W1/2 NW SE 3 99 23 DESC BY PLAT DOC 2011-0772 | 0.36 | 35.73 | 0.15% | 0.0036% |
| 0803426001 | PIERCE GARY & JENELLE | 03 99 23 PART OF NE SE 3 99 23 LYING NLY OF N LINE 2ND ST & SWLY OF A LINE PAR WITH & DIST | 0.56 | 58.10 | 0.25% | 0.0058% |
| 0811156009 | PIERCE GARY W & JENELLE PEARL | 11 99 23 LOT 8 BRACKEYS 2ND ADD | 0.35 | 41.88 | 0.18% | 0.0042% |
| 0811153003 | POBANZ JOHN | 11 99 23 LOT 76 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 NW | 0.38 | 41.88 | 0.18% | 0.0042% |
| 0811157004 | POTTER ANNETTE L | 11 99 23 LOT 3 BRACKEYS 2ND ADD | 0.22 | 23.65 | 0.10% | 0.0024% |
| 0811159014 | PRICE JACKSON R | 11 99 23 LOT 77 & N 30 1/2' LOT 120 C D SMITHS SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES | 0.31 | 33.81 | 0.14% | 0.0034% |
| 0803476001 | RANDALL READY MIX LLC | 03 99 23 COM AT A PT 33' S & 594' W OF NE COR SE SE 3 99 23 RUNN TH W 669' TO CTR OF D D 2 | 3.79 | 409.68 | 1.73% | 0.0409% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811105007 | REDINGER EILEEN L | 11 99 23 W1/2 LOTS 63 & 64 IN AUD RES OF C D SMITHS SUBD W1/2 NW 11 99 23 & E1/2 OF ADJ ALLEY | 0.21 | 24.08 | 0.10% | 0.0024% |
| 0802353004 | REDINGER PHARMACY LLC | 02 99 23 LOT 16 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 0.08 | 15.27 | 0.06% | 0.0015% |
| 0802356024 | REINES CARROLL & VIRGEAN | 02 99 23 TR COMM AT SE COR OF L 42 SMITH SUBD E1/2 SW SW 2 99 23 TH W 132' S 20.5' W 100.5' | 0.40 | 47.17 | 0.20% | 0.0047% |
| 0802379010 | REINES VIRGEAN & CARROLL | 02 99 23 UNIT #3 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD | 0.40 | 46.18 | 0.19% | 0.0046% |
| 0802157006 | REINES VIRGEAN I | 02 99 23 LOT 1 BLK 8 HINMANS ADD SW NW 2 99 23 EX W 65' THEREOF | 0.14 | 15.16 | 0.06% | 0.0015% |
| 0811157008 | RICE DANIEL L & ALLISON A | 11 99 23 LOT 6 ROLLING ACRES ADD & E 1/2 LOT 5 | 0.35 | 38.26 | 0.16% | 0.0038% |
| 0811101003 | RICE GREGORY M & JULIE A | 11 99 23 E 82.5' OF L 126 IN SMITHS SUBD NE SW NW 11 99 23 IN AUD RES W1/2 NW 11 99 23 NOW | 0.33 | 40.13 | 0.17% | 0.0040% |
| 0811101004 | RICE LARRY W & HELEN | 11 99 23 N 82.5' OF L 125 IN AUD RES OF C D SMITHS SUBD OF W1/2 NW 11 99 23 | 0.33 | 39.98 | 0.17% | 0.0040% |
| 0802376017 | RICHARDS DOUGLAS & VIVIAN | 02 99 23 E1/2 OF LOTS 7 & 10 BLK 2 SMITHS ADD EX W 3 FT | 0.02 | 2.41 | 0.01% | 0.0002% |
| 0811151004 | RICHARDSON DEBRA K | 11 99 23 S1/2 LOT 5 HELGESONS 4TH ADD & N 50' OF LOT 6 | 0.18 | 21.99 | 0.09% | 0.0022% |
| 0811104006 | RILES CHADEN H & JOCELYN D | 11 99 23 VAC ALLEY BWT L 56 57 & 58 & L 100 99 & 98 AUD RES W1/2 NW & E 54' L 98 99 & 100 & W | 0.29 | 34.42 | 0.15% | 0.0034% |
| 0811400010 | RITTER ADAM J & MEGAN A | 11 99 23 TR IN NW SE 11 99 23 200' X 400' DESC IN DOC #09-1818 | 0.90 | 63.29 | 0.27% | 0.0063% |
| 0802352020 | RITTER JULIE A | 02 99 23 UNIT B OF L 1 MILL ST CONDOS ASSC & UND 50% INT IN L 16 AUD RES CD SMITH SUBD W1/2 SW | 0.71 | 144.51 | 0.61% | 0.0144% |
| 0811108001 | ROBERTS NATHAN A & MALINDA M | 11 99 23 LOTS 39 & 40 IN AUD SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.38 | 42.33 | 0.18% | 0.0042% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802379008 | RODBERG STEVEN G & BONNIE L | 02 99 23 UNIT #1 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD | 0.40 | 46.18 | 0.19% | 0.0046% |
| 0802356020 | RODER DREW M & CHELSEA R | 02 99 23 PART L 42 COMM AT SE COR L 32 TH W ALONG S SIDE OF L 197.9' S 173' E 197.9' N 173' | 0.39 | 45.79 | 0.19% | 0.0046% |
| 0802379009 | ROGNES JERALD M & SUSAN K | 02 99 23 UNIT #2 OF G & H COND & AN UNDIVIDED 1/3 INT IN LOTS 2-3 BLK 7 CD SMITHS ADD | 0.40 | 46.18 | 0.19% | 0.0046% |
| 0811101014 | ROGSTAD CHRIS & SHANA | 11 99 23 LOT 30 HELGESONS 5TH ADD | 0.23 | 28.37 | 0.12% | 0.0028% |
| 0811107002 | ROGSTAD LINDA E & ROGER D | 11 99 23 TH E1/2 OF LOTS 45-46 SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.19 | 21.76 | 0.09% | 0.0022% |
| 0811301008 | ROGSTAD ROGER & LINDA E | 11 99 23 PART OF L 6 NW SW COMM AT NW OF OF L 6 E 533.38' TO POB TH E 188.40 S 245.05' | 0.90 | 105.79 | 0.45% | 0.0106% |
| 0811400011 | RON'S LP GAS SERVICE | 11 99 23 NW SE 11 99 23 EX .24 A FOR ROW EX TR 200' X 400' EX A TR BEING A PORTION OF PARCEL "A" DESC BY PLAT DOC # 2020-2269 | 18.90 | 1,403.59 | 5.92% | 0.1400% |
| 0811154006 | ROSEN LYNN O & KATHLEEN D | 11 99 23 LOTS 8 & 9 BRACKEYS 1ST ADD | 0.35 | 38.34 | 0.16% | 0.0038% |
| 0811108007 | ROSS BENJAMIN L & JESSICA E | 11 99 23 LOTS 9-10 E 2 RDS LOTS 37-38 C D SMITHS SUBD OF W1/2 NW NW 11 99 23 NOW KNOWN AS | 0.45 | 50.21 | 0.21% | 0.0050% |
| 0802309007 | RUPP ROBERT H JR & CONSTANCE S | 02 99 23 N 2 RDS OF LOT 5 BLK 2 | 0.05 | 10.59 | 0.04% | 0.0011% |
| 0811154004 | SABIN CONNIE L | 11 99 23 LOT 6 BRACKEYS 1ST ADD | 0.18 | 22.02 | 0.09% | 0.0022% |
| 0811326001 | SALEM LUTHERAN CHURCH | 11 99 23 COM AT NW COR OF NE SW TH E 392.5' TH S 55.5' TH W 392.5' TH N 55.5' SALEM SUNNYSIDE | 0.50 | 41.51 | 0.18% | 0.0041% |
| 0811301016 | SAUER ADAM D & JENNIFER A | 11 99 23 W 122' OF PART OF LOT 6 SUBD NW SW DESC BY PLAT 94-0972 | 0.59 | 69.20 | 0.29% | 0.0069% |
| 0811101006 | SCHOONOVER STEPHANIE & STEFFENS DAVID A | 11 99 23 LOTS 42 & 43 IN HELGESONS 5TH ADD EX PART OF LOT 42 DES IN PLAT BK 5 PAGE 17 | 0.49 | 59.44 | 0.25% | 0.0059% |
| 0811156006 | SCHREINER ROBERT A & PAULA M | 11 99 23 LOT 19 BRACKEYS 2ND ADD | 0.32 | 38.03 | 0.16% | 0.0038% |
| 0811156007 | SCHREINER ROBERT A & PAULA M | 11 99 23 LOT 18 BRACKEYS 2ND ADD | 0.32 | 38.66 | 0.16% | 0.0039% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--------------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802354005 | SCHRIEVER DANNY R & RHONDA | 02 99 23 LOT 18 & 23 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS | 1.33 | 136.55 | 0.58% | 0.0136% |
| 0802310011 | SCHWARM RICHARD P | 02 99 23 W 22' OF L 6 AND E 4' L 5 BLK 1 | 0.08 | 14.99 | 0.06% | 0.0015% |
| 0811156010 | SCHWARTZ MARIE & SCOTT | 11 99 23 LOT 7 BRACKEYS 2ND ADD | 0.35 | 42.05 | 0.18% | 0.0042% |
| 0802379007 | SEELY SAMANTHA J | 02 99 23 LOT 8 SMITHS ADD BLK 7 | 0.19 | 20.90 | 0.09% | 0.0021% |
| 0810276004 | SHIFFLETT CRAIG S & KARI S | 10 99 23 COMM 330' N OF SE COR SE NE 10-99-23 TH W 125' N 701.75' E 125' S 701.75' TO BEG EX | 0.61 | 74.89 | 0.32% | 0.0075% |
| 0811151013 | SHIFFLETT CRAIG S & KARI S | 11 99 23 LOT 8 HELGESONS 4TH ADD EX TR DESC BY METES AND BOUNDS | 0.23 | 28.05 | 0.12% | 0.0028% |
| 0811153006 | SHIRK CORINNE | 11 99 23 LOT 75 EX W 35' IN AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.30 | 32.68 | 0.14% | 0.0033% |
| 0811104001 | SINGELSTAD KERMIT A & BRENDA M | 11 99 23 LOTS 104-105 C D SMITHS SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.35 | 42.68 | 0.18% | 0.0043% |
| 0811158003 | SKATTER LOREN R & SANDRA K | 11 99 23 LOT 20 ROLLING ACRES ADD | 0.22 | 24.21 | 0.10% | 0.0024% |
| 0811103008 | SKELLENGER DUANE J | 11 99 23 THOSE PARTS OF LOTS 53-54-55-56 IN AUD RES OF C D SMITHS SUB W1/2 NW 11 99 23 | 0.26 | 30.12 | 0.13% | 0.0030% |
| 0811102014 | SKELLENGER JON E | 11 99 23 LOT 12 HELGESONS 5TH ADD & S1/2 OF LOT 13 | 0.27 | 32.93 | 0.14% | 0.0033% |
| 0811301005 | SKOGEN JILL M | 11 99 23 LOT 3 & S1/2 LOT 4 NW SW 11 99 23 & TH S 6 3/8 RDS NE NE SE 10 99 23 E OF D D 2 | 8.82 | 852.66 | 3.60% | 0.0850% |
| 0811301020 | SKOGEN JILL M | 11 99 23 TRACTS A, B,C, D & E OF PLAT REC BK 150 PG 250 | 3.75 | 346.31 | 1.46% | 0.0345% |
| 0811103007 | SLETTEN JAMES D & DAGMAR K | 11 99 23 L 107 & S 16 1/2' OF L 52 IN AUD RES SUBD W1/2 NW 11 99 23 & LOT 51 EX N 41.25 & | 0.36 | 41.83 | 0.18% | 0.0042% |
| 0811156002 | SMG HOLDINGS LLC | 11 99 23 TH E 52.8' OF LOT 15 AND W 39.2' OF LOT 16 BRACKEYS 2ND ADD | 0.43 | 51.35 | 0.22% | 0.0051% |
| 0811152002 | SMITH JOEY N | 11 99 23 S 68' OF LOT 22 HELGESON 4TH ADD | 0.11 | 13.81 | 0.06% | 0.0014% |
| 0802305002 | SORENSEN ANTHONY P | 02 99 23 W1/2 LOT 44 IN AUD RES S D WADSWORTHS SUBD NW SW 2 99 23 | 0.21 | 25.27 | 0.11% | 0.0025% |
| 0811102021 | SORENSEN MARY L | 11 99 23 LOT 3 & E1/2 OF LOT 2 HELGESONS 5TH ADD | 0.31 | 37.37 | 0.16% | 0.0037% |

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-----------------------------|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811152010 | SORENSEN TODD A | 11 99 23 LOT 21 HELGESONS 4TH ADD | 0.13 | 15.91 | 0.07% | 0.0016% |
| 0811153001 | SPIES RANEN W & WHITNEY A | 11 99 23 LOT 72 EX N 21' AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.29 | 32.82 | 0.14% | 0.0033% |
| 0811102018 | SPOONER TODD J & LILLIAN I | 11 99 23 LOT 7 & N 20' OF LOT 6 IN HELGESON 5TH ADD | 0.30 | 35.31 | 0.15% | 0.0035% |
| 0802353022 | SPRECHER KEVIN T | 02 99 23 E 10' L 23 & W1/2 L 24 AUD RES C D SMITH SUBD E1/2 SW SW 2 99 23 | 0.14 | 27.84 | 0.12% | 0.0028% |
| 0802356007 | SPRECHER KEVIN T | 02 99 23 THE E 68' OF L 41 C D SMITH'S SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.21 | 24.87 | 0.10% | 0.0025% |
| 0802353009 | SPRECHER KYLE | 02 99 23 LOT 10 EX 1' E & W & 80' N & S & N 3' OF LOT 11 SMITHS SUBD E1/2 SW SW 2 99 23 | 0.08 | 15.67 | 0.07% | 0.0016% |
| 0802157007 | SPRECHER STEVEN E | 02 99 23 E 90' LOT 4 BLK 8 E D HINMANS ADD SW NW 2 99 23 | 0.14 | 15.16 | 0.06% | 0.0015% |
| 0811400009 | STATE OF IOWA | 11 99 23 TR IN SE SE 11 99 23 DESC BY METES & BDS | 0.60 | 47.92 | 0.20% | 0.0048% |
| 0811106006 | STEELE JEFFREY | 11 99 23 LOT 66 EX N 15' & LOT 67 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.33 | 38.14 | 0.16% | 0.0038% |
| 0811154007 | STEELE JEFFREY & MEGAN | 11 99 23 LOTS 14 & 15 HELGESONS 4TH ADD | 0.33 | 39.27 | 0.17% | 0.0039% |
| 0811101007 | STEFFENS DAVID A | 11 99 23 LOT 41 HELGESONS 5TH ADD AND A PART OF LOT 42 DESC IN PLAT BOOK 5 PAGE 17 | 0.43 | 53.15 | 0.22% | 0.0053% |
| 0802356025 | STENE LOREN | 02 99 23 LOT 33 EX S 23 1/2' SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D | 0.33 | 37.96 | 0.16% | 0.0038% |
| 0811154002 | STENE THELMA E | 11 99 23 LOT 17 HELGESONS 4TH ADD | 0.15 | 17.82 | 0.08% | 0.0018% |
| 0811104004 | STENERSEN RAYMOND | 11 99 23 LOT 101 IN AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.19 | 22.29 | 0.09% | 0.0022% |
| 0811400003 | STERRENBERG BRIAN & KAREN | 11 99 23 190' X 350' IN SW COR S1/2 SW SE 11 99 23 | 1.12 | 91.54 | 0.39% | 0.0091% |
| 0811400002 | STERRENBERG BRIAN D & KAREN | 11 99 23 NW SW SE 11 99 23 EX .15 A FOR ROW | 9.10 | 729.75 | 3.08% | 0.0728% |
| 0811400004 | STERRENBERG BRIAN D & KAREN | 11 99 23 S1/2 SW SE 11 99 23 EX A TR 190' X 350' E & W IN TH SW COR OF S1/2 SW SE & NE SW SE | 26.90 | 2,241.11 | 9.46% | 0.2235% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811400012 | STERRENBERG BRIAN D & KAREN | 11 99 23 A TR IN NW SE BEING A PORTION OF PARCEL "A" DESC IN PLAT DOC # 2020-2269 | 2.55 | 204.26 | 0.86% | 0.0204% |
| 0811152004 | STORBY MICHAEL L | 11 99 23 W 4 RDS OF TH N 9 RDS OF LOT 131 SUBD W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.23 | 27.45 | 0.12% | 0.0027% |
| 0802302001 | SWANSON BROOKE L | 02 99 23 LOT 10 HINMANS SUBD N1/2 NW SW 2 99 23 & N 31.2' OF W 132' WADSWORTH SUBD & PART | 0.26 | 52.83 | 0.22% | 0.0053% |
| 0811156001 | TAFT DAVID L & MELISSA K | 11 99 23 LOT 14 & 15 BRACKEYS 2ND ADD EX E 52.8' | 0.49 | 59.67 | 0.25% | 0.0060% |
| 0802376016 | THOMPSON JAMES & KATHLEEN | 02 99 23 W1/2 LOTS 7 & 10 C D SMITHS ADD BLK 2 & W 3' OF E1/2 OF LOTS 7 & 10 BLK 2 | 0.10 | 11.28 | 0.05% | 0.0011% |
| 0811102022 | THOMPSON MARSHALL A | 11 99 23 LOT 4 HELGESONS 5TH ADD | 0.22 | 25.31 | 0.11% | 0.0025% |
| 0811103003 | THOMSON LYLE I & ORLOUE M | 11 99 23 W 75.5' OF L 47-48 AUD RES C D SMITHS SUBD NW NW 11 99 23 | 0.17 | 20.15 | 0.09% | 0.0020% |
| 0811157009 | THORSON DARRIN D | 11 99 23 LOT 14 ROLLING ACRES ADD | 0.27 | 29.20 | 0.12% | 0.0029% |
| 0811111004 | THORSON JENNIFER J | 11 99 23 E1/2 L 19-20 & THE E 10' OF W1/2 L 19-20 C D SMITH SUBD NW NW 11 99 23 NOW KNOWN AS | 0.21 | 23.73 | 0.10% | 0.0024% |
| 0803428001 | THORSON PATRICIA A & THORSON ARLIN | 03 99 23 LOT 14 SUBD NE SE 3 99 23 EX S 150' | 0.61 | 128.19 | 0.54% | 0.0128% |
| 0802157002 | THORSON REBEKAH & CHARLES | 02 99 23 E 84' OF LOTS 2 & 3 BLK 8 HINMANS ADD TH W1/2 OF ALLEY | 0.28 | 32.05 | 0.14% | 0.0032% |
| 0802306017 | TK EMPIRE LLC | 02 99 23 LOT 5 WADS SUBD E 15 A NW SW 2 99 23 | 0.10 | 19.76 | 0.08% | 0.0020% |
| 0811110001 | TREBIL KIM L & OBERG PENNY S | 11 99 23 THAT PART OF L 32-33 34 IN AUD RES W1/2 NW 11 99 23 DESC BY METES AND BOUNDS NOW | 0.10 | 11.77 | 0.05% | 0.0012% |
| 0803401011 | TRYTTEN DARLENE M | 03 99 23 TR COM 40 RDS E OF NW COR NW SE 3 99 23 S 80 RDS TH E 40 RDS TH N TO SOUTHERLY ROW | 15.92 | 1,685.13 | 7.11% | 0.1681% |
| 0803401012 | TRYTTEN LARRY A | 03 99 23 A 1.01 A TR IN NW SE 3 99 23 DESC IN PLAT 051332 DOC # 051349 N TO SOUTHERLY ROW | 1.01 | 105.16 | 0.44% | 0.0105% |
| 0802305015 | TWEDT JOEL E | 02 99 23 LOT 34 WADSWORTHS SUBD OF 15 A IN NW SW 2 99 23 & LOT 35 & A TR 10' X 34' EX A TR | 0.13 | 26.50 | 0.11% | 0.0026% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0811107004 | U S DEPARTMENT OF AGRICULTURE | 11 99 23 W1/2 LOTS 41 & 42 C D SMITHS SUBD W1/2 NW NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.19 | 21.06 | 0.09% | 0.0021% |
| 0811301013 | UBBEN MARLYS G ETAL | 11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 1153.19' TO POB TH E 169.81' | 0.69 | 68.22 | 0.29% | 0.0068% |
| 0802376007 | ULFERTS JEREMIAH J | 02 99 23 LOT 8 BLK 2 C D SMITHS ADD EX A 10 SF TR DESC IN DOC #05-1587 | 0.15 | 17.00 | 0.07% | 0.0017% |
| 0803401009 | ULLESTAD BRIAN | 03 99 23 THE E 186.65' OF S 163' OF W1/2 NW SE 3-99-23 EX HWY ROW | 0.48 | 51.30 | 0.22% | 0.0051% |
| 0802154008 | UNGER FRANCIS D & MARY D | 02 99 23 LOT 8 BLK 3 E D HINMANS ADD | 0.09 | 10.39 | 0.04% | 0.0010% |
| 0803476004 | UNKNOWN OWNERSHIP SEE LEGAL FIELD FOR INFO | 03 99 23 A 16.5' X 132' TR IN NE COR OF SE SE 3 99 23 | 0.05 | 5.19 | 0.02% | 0.0005% |
| 0811153002 | VANRYSWYK KALLI J | 11 99 23 E 80' OF LOT 71 & E 80' OF N 21' OF LOT 72 AUD RES OF W1/2 OF NW 11 99 23 NOW KNOWN | 0.22 | 24.82 | 0.10% | 0.0025% |
| 0802306010 | VELASQUEZ RONALD & BERGO JAYME | 02 99 23 LOT 11 EX E 121.86' WADSWORTH SUBD DESC IN PLAT DOC 022190 | 0.15 | 30.29 | 0.13% | 0.0030% |
| 0811155007 | VERHOEF ELIZABETH | 11 99 23 LOT 20 BRACKEYS 1ST ADD | 0.22 | 24.21 | 0.10% | 0.0024% |
| 0811155002 | VINE JEFFREY M | 11 99 23 ALL L 15 BRACKEYS 1ST EX A TRACT DESC BY METES AND BOUNDS | 0.14 | 14.89 | 0.06% | 0.0015% |
| 0811301011 | VOIGT ARNOLD M & JEANNE B | 11 99 23 THAT PART OF LOT 6 IN NW SW 11 99 23 COM AT NW COR L 6 E 910.19' TO POB TH E 120' TH S | 0.57 | 66.28 | 0.28% | 0.0066% |
| 0811105004 | VOLDAHL LARRY A & EMILY L | 11 99 23 E 63' OF L 96-97 AUD RDS SUBD W1/2 NW NW 11 99 23 & W1/2 OF ALLEY NOW KNOWN AS | 0.16 | 18.91 | 0.08% | 0.0019% |
| 0811106005 | VRIEZE MELANIE S | 11 99 23 LOT 65 & N 15' LOT 66 AUD RES OF W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.24 | 27.89 | 0.12% | 0.0028% |
| 0811159001 | WANGNESS ROGER DEAN & KAREN | 11 99 23 W 80' OF LOTS 78 & 119 AUD RES W1/2 NW 11 99 23 NOW KNOWN AS AUD RES C D SMITHS | 0.18 | 20.26 | 0.09% | 0.0020% |
| 0811102006 | WELTER WILLIAM RAYMOND III & MEAGHAN | 11 99 23 LOT 21 HELGESONS 5TH ADD | 0.22 | 26.65 | 0.11% | 0.0027% |
| 0802353006 | WESTMAR HOMES LLC | 02 99 23 L 13-14 IN AUD RES OF C D SMITHS SUBD OF E1/2 SW SW 2 99 23 | 0.15 | 29.36 | 0.12% | 0.0029% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802379004 | WIEBER MARY JO | 02 99 23 W1/2 LOTS 1 & 4 BLK 7 SMITHS ADD | 0.20 | 22.83 | 0.10% | 0.0023% |
| 0802302004 | WILD ROSE CORP | 02 99 23 THE E 58 FT OF A TR NW SW 2-99-23 DESC BK 123 PG 84 | 0.09 | 18.44 | 0.08% | 0.0018% |
| 0802302005 | WILD ROSE CORP | 02 99 23 A TR 4873 SQ FT DESC BY METES & BOUNDS IN BK 242 PG 13-14 | 0.13 | 25.36 | 0.11% | 0.0025% |
| 0811154005 | WILLERT TRACY | 11 99 23 LOT 7 BRACKEYS 1ST ADD | 0.18 | 21.71 | 0.09% | 0.0022% |
| 0802154010 | WILLERT TREVOR D | 02 99 23 S1/2 LOT 6 BLK 3 E D HINMANS ADD | 0.13 | 13.90 | 0.06% | 0.0014% |
| 0802309003 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 02 99 23 W 64' OF LOT 1 & W 64' OF N 58' OF LOT 3 BLK 2 | 0.21 | 40.16 | 0.17% | 0.0040% |
| 0802309004 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 02 99 23 E 68' OF L 1 & E 68' OF N 58' OF L 3 BLK 2 | 0.19 | 37.07 | 0.16% | 0.0037% |
| 0810276001 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 10 99 23 SE NE EX E 20 RDS 10 99 23 EXEMPT FOR OPEN DITCH | 24.00 | 2,357.04 | 9.95% | 0.2351% |
| 0810400015 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 10 99 23 LYING W OF OPEN DITCH & HWY 10 99 23 EX TR EX 6.68 A TR DESC IN DOC #040009 | 1.39 | 142.04 | 0.60% | 0.0142% |
| 0802351001 | WINNEBAGO COUNTY | 02 99 23 L 22 C D SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 1.38 | 144.21 | 0.61% | 0.0144% |
| 0802352007 | WINNEBAGO MUTUAL INSURANCE ASSOCIATION | 02 99 23 LOT 4 & 5 EX S 33' OF L 5 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES | 0.09 | 18.37 | 0.08% | 0.0018% |
| 0802352008 | WINNEBAGO MUTUAL INSURANCE ASSOCIATION | 02 99 23 LOT 3 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD W1/2 | 0.03 | 6.72 | 0.03% | 0.0007% |
| 0802352009 | WINNEBAGO MUTUAL INSURANCE ASSOCIATION | 02 99 23 LOTS 1 & 2 & N 66.4' OF LOT 13 SMITHS SUBD W1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES | 0.22 | 44.98 | 0.19% | 0.0045% |
| 0811159017 | WIRT RICHARD P & KATHERINE K | 11 99 23 TR COM AT NE COR L 133 AUD RES C D SMITH SUBD W1/2 NW 11 99 23 119' BY 180' | 0.50 | 54.04 | 0.23% | 0.0054% |
| 0802307003 | WISEMAN JERRY D & REBECCA G FAMILY TRUST | 02 99 23 N 30' OF LOT 8 BLK 3 ORIG PLAT EX E 8' | 0.09 | 17.64 | 0.07% | 0.0018% |
| 0803429010 | WONSMOS CHRIS & LISA | 03 99 23 LOT 3 SUBD NE SE 3 99 23 EX W 157.5' | 0.22 | 27.56 | 0.12% | 0.0027% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0802352021 | YOST LAUREL | 02 99 23 UND 1/5 INT MILL ST CONDO ON LOT 15 & 16 PART OF 14 AUD RES OF CD SMITH SUBD W1/2 SW | 0.71 | 144.51 | 0.61% | 0.0144% |
| 0811152007 | YOUNG BRIAN W & TRACY J | 11 99 23 L 86 108 109 EX THE E 120' & E 19' OF N 9 RDS OF L 131 AUD RES W1/2 NW 11 99 23 NOW | 0.23 | 25.47 | 0.11% | 0.0025% |
| 0802353012 | YOUNG TRACY | 02 99 23 LOTS 3-4-5-6-7 SMITHS SUBD E1/2 SW SW 2 99 23 ALSO BEG NW COR L 2 SMITH SUBD | 0.46 | 90.38 | 0.38% | 0.0090% |
| 0811154008 | ZABEL ROBERT & FERN | 11 99 23 LOT 13 HELGESONS 4TH ADD | 0.20 | 24.35 | 0.10% | 0.0024% |
| 0811152008 | ZEIGLER DONNA J | 11 99 23 W 60' OF E 120' OF LOTS 86-108-109 AUD RES SUBD W1/2 NW 11 99 23 NOW KNOWN AS | 0.20 | 22.82 | 0.10% | 0.0023% |
| 0000000010 | LAKE MILLS STREETS | | 43.62 | 5,289.17 | | 0.5276% |
| | | TOTAL LAKE MILLS | 660.69 | 75,747.51 | | 7.5555% |
| | | TOTAL WINNEBAGO COUNTY | 12,129.45 | 898,768.82 | | 89.6490% |

WORTH COUNTY PARCELS

| | | | | | | |
|------------|---|--------------------------------|-------|----------|-------|---------|
| 0531100003 | ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A | 31-99-22 FR. SW NW EX. PAR. | 11.18 | 249.09 | 1.05% | 0.0248% |
| 0531100004 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 NE NW | 33.20 | 379.04 | 1.60% | 0.0378% |
| 0531100005 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 SE NW | 40.00 | 634.20 | 2.68% | 0.0633% |
| 0531100006 | ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A | 31-99-22 PAR. IN SW NW EX. PAR | 19.32 | 310.71 | 1.31% | 0.0310% |
| 0531200002 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 NW NE EX. PAR. | 24.10 | 287.63 | 1.21% | 0.0287% |
| 0531200003 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 SW NE | 39.00 | 1,219.61 | 5.15% | 0.1217% |
| 0531300001 | ABBEY, CAROL J ABBEY, SCOTT P ABBEY, DRAKE A | 31-99-22 FRL. NW SW EX. PAR. | 21.90 | 766.50 | 3.24% | 0.0765% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0918100001 | ANDERSON, QUENTIN TRUST ANDERSON, JANICE R TRUST | SECTION:18 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE | 14.90 | 375.21 | 1.58% | 0.0374% |
| 0906100003 | BRAKKE, JEFFREY A | 6-98-22 NE NW | 39.62 | 1,411.80 | 5.96% | 0.1408% |
| 0906100005 | BRAKKE, JEFFREY A | 6-98-22 N 7/8 SE NW EX. PARS. | 31.58 | 1,260.71 | 5.32% | 0.1258% |
| 0532300003 | BRONES, LAURA L TRUST BRONES, LAURA L & LYNN A BRONES, LYNN A TRUST | 32-99-22 SW SW | 24.20 | 666.24 | 2.81% | 0.0665% |
| 0906100004 | CARLSON, SHIRLEY J | 6-98-22 PAR. IN SE NW(350X350) | 2.54 | 42.37 | 0.18% | 0.0042% |
| 0531200001 | DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE LANGFALD, RONALD & ARDIS | 31-99-22 PARCEL IN NW NE | 0.20 | 2.05 | 0.01% | 0.0002% |
| 0531200005 | HEESCH, CLINT HEESCH, PAIGE MARIE CHRISTIANSON, TUFF HEESCH HEESCH, NORRINE M HEESCH, WYATT COLE HEESCH, CODI JO | 31 99 22 SE NE | 21.80 | 427.16 | 1.80% | 0.0426% |
| 0532100003 | HEESCH, CLINT HEESCH, PAIGE MARIE HEESCH, WYATT COLE HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, TELL LANE | 32 99 22 SW NW | 1.30 | 17.67 | 0.07% | 0.0018% |
| 0531400002 | HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE CHRISTIANSON, COLT HEESCH HEESCH, TELL LANE | SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL | 39.00 | 1,173.35 | 4.95% | 0.1170% |
| 0532300001 | HEESCH, NORRINE M HEESCH, TELL LANE CHRISTIANSON, COLT HEESCH CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE | SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL | 21.00 | 448.30 | 1.89% | 0.0447% |

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MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|-------------------------------------|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0907100001 | HEIMDAL, PAUL TRUST & SYLVIA TRUST | SECTION:07 TOWNSHIP:98 RANGE:22 FERTILE W 1/2 NW W. DITCH | 17.50 | 587.64 | 2.48% | 0.0586% |
| 0907100002 | HEIMDAL, PAUL TRUST & SYLVIA TRUST | 7 98 22 W 1/2 NW E. DITCH | 52.50 | 1,949.48 | 8.23% | 0.1945% |
| 0907100004 | HEIMDAL, PAUL TRUST & SYLVIA TRUST | 7 98 22 NE NW EX. PAR. | 18.30 | 640.74 | 2.70% | 0.0639% |
| 0907100005 | HEIMDAL, PAUL TRUST & SYLVIA TRUST | 7 98 22 SE NW | 11.80 | 406.02 | 1.71% | 0.0405% |
| 0907300001 | HEIMDAL, PAUL TRUST & SYLVIA TRUST | 7 98 22 W 1/2 NW FRL. SW | 17.60 | 622.38 | 2.63% | 0.0621% |
| 0531100007 | LANGE, WILLIAM D & CARMEN | 31 99 22 PAR. SW NW | 4.67 | 56.00 | 0.24% | 0.0056% |
| 0906200005 | LEE, JESSE R & SADIE A | SECTION:06 TOWNSHIP:98 RANGE:22 PAR "A" IN PT FRL NE 1/4 FERTILE | 1.00 | 15.23 | 0.06% | 0.0015% |
| 0530300001 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 FRL. NW SW | 37.59 | 3,073.23 | 12.97% | 0.3065% |
| 0530300002 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 NE SW | 37.10 | 2,172.83 | 9.17% | 0.2167% |
| 0530300003 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 FRL. SW SW | 36.40 | 783.93 | 3.31% | 0.0782% |
| 0530300004 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 SE SW | 21.30 | 398.91 | 1.68% | 0.0398% |
| 0530400001 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 NW SE EXC. PAR. | 26.60 | 1,068.24 | 4.51% | 0.1066% |
| 0907300002 | RAMSEY FAMILY TRUST RODBERG, BONNIE | SECTION:07 TOWNSHIP:98 RANGE:22 NE NW SW FERTILE | 3.70 | 128.78 | 0.54% | 0.0128% |
| 0907300004 | RAMSEY FAMILY TRUST RODBERG, BONNIE | SECTION:07 TOWNSHIP:98 RANGE:22 SE NW SW FERTILE | 8.90 | 290.07 | 1.22% | 0.0289% |
| 0907300007 | RAMSEY FAMILY TRUST RODBERG, BONNIE | SECTION:07 TOWNSHIP:98 RANGE:22 SW SW FERTILE | 25.00 | 716.60 | 3.02% | 0.0715% |
| 0906200001 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NE FERTILE | 42.58 | 1,891.08 | 7.98% | 0.1886% |

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|--|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0906200002 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NE NE FERTILE | 25.00 | 722.44 | 3.05% | 0.0721% |
| 0906200004 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 SE NE FERTILE | 22.20 | 861.43 | 3.64% | 0.0859% |
| 0906200006 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 SW NE EXC PAR "A" FERTILE | 20.90 | 841.76 | 3.55% | 0.0840% |
| 0906300003 | RINDEN TRUST RINDEN, DANIEL V & MARY R | 6-98-22 FRL. SW SW | 36.94 | 1,423.55 | 6.01% | 0.1420% |
| 0906300004 | RINDEN TRUST RINDEN, DANIEL V & MARY R | 6-98-22 SE SW | 26.90 | 958.45 | 4.05% | 0.0956% |
| 0531100001 | RUSLEY, STANLEY K RUSLEY, STEVEN RUSLEY, STEVEN T & JOHSON, LINDA A | 31 99 22 FRL. NW NW | 36.27 | 466.70 | 1.97% | 0.0466% |
| 0519100012 | SCHMIDT, JOSEPH O SCHMIDT, MAVIS D DRYDEN, JANELLE K | SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT. LOT 4 IN E 1/2 NW E OF CO DITCH | 18.00 | 2,103.15 | 8.88% | 0.2098% |
| 0519200003 | SCHMIDT, JOSEPH O DRYDEN, JANELLE K SCHMIDT, MAVIS D | SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT LOT 3 IN W 1/2 NE EXC PAR | 30.80 | 3,254.43 | 13.74% | 0.3246% |
| 0531300004 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL | 39.18 | 1,576.57 | 6.65% | 0.1573% |
| 0531300005 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL | 36.00 | 1,169.60 | 4.94% | 0.1167% |
| 0531400001 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL | 39.00 | 1,379.14 | 5.82% | 0.1376% |
| 0531400003 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL | 38.00 | 1,145.82 | 4.84% | 0.1143% |
| 0519100004 | STATE OF IA | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SW NW BRISTOL | 2.93 | 141.36 | 0.60% | 0.0141% |
| 0519100009 | STATE OF IOWA | | 2.54 | 170.31 | 0.72% | 0.0170% |
| 0519100010 | STATE OF IOWA PROPERTY TAX COORDINATOR | 19 99 22 LOT 4 IN E 1/2 NWW. OF CO. DITCH | 22.26 | 2,811.79 | 11.87% | 0.2805% |
| 0519100011 | STATE OF IOWA | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SE NE BRISTOL | 0.69 | 87.35 | 0.37% | 0.0087% |

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JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|--|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0519300001 | STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN FRL NW SW BRISTOL | 22.02 | 3,911.46 | 16.51% | 0.3902% |
| 0519300002 | STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN NW COR NE SW BRISTOL | 1.66 | 287.75 | 1.21% | 0.0287% |
| 0519100005 | STATE OF IOWA ACTING THROUGH IOWA DEPARTMENT OF NATURAL RESOURCES IOWA DNR CLEAR LAKE WILDLIFE UNIT | 19-99-22 FRL. SW NW EX. | 29.28 | 4,825.44 | 20.37% | 0.4813% |
| 0906100002 | STAUFFER, SUSAN HUGO, LORI RINDEN, PATRICIA RINDEN, DOLORES | SECTION:6 TOWNSHIP:98 RANGE:22 FRL SW NW FERTILE | 34.80 | 1,039.82 | 4.39% | 0.1037% |
| 0906100006 | STAUFFER, SUSAN RINDEN, DOLORES RINDEN, PATRICIA HUGO, LORI | SECTION:6 TOWNSHIP:98 RANGE:22 S 1/8 SE NW FERTILE | 3.80 | 215.14 | 0.91% | 0.0215% |
| 0906300001 | STAUFFER, SUSAN RINDEN, DOLORES RINDEN, PATRICIA HUGO, LORI | SECTION:6 TOWNSHIP:98 RANGE:22 FRL NW SW FERTILE | 36.94 | 1,413.37 | 5.97% | 0.1410% |
| 0906300005 | STAUFFER, SUSAN RINDEN, PATRICIA HUGO, LORI RINDEN, DOLORES | SECTION:6 TOWNSHIP:98 RANGE:22 NE SW EX PAR FERTILE | 26.10 | 1,112.09 | 4.69% | 0.1109% |
| 0906300006 | STAUFFER, SUSAN RINDEN, DOLORES HUGO, LORI RINDEN, PATRICIA | SECTION:6 TOWNSHIP:98 RANGE:22 PAR IN NE SW FERTILE | 4.40 | 113.17 | 0.48% | 0.0113% |
| 0530100008 | SUMMERS, CAROLE | 30 99 22 PAR. IN FRL NW NW(1.21 A.) & PAR. IN FRL. SW NW (1.14 A.) | 2.35 | 114.59 | 0.48% | 0.0114% |
| 0530100013 | TENOLD, ANDREW & KATELYN | SECTION:30 TOWNSHIP:99 RANGE:22 PAR B IN SE NW & SW NE BRISTOL | 1.49 | 39.86 | 0.17% | 0.0040% |
| 0530200007 | TENOLD, ANDREW & KATELYN, MCDANIEL, JANET | SECTION:30 TOWNSHIP:99 RANGE:22 NE NE EX PARS BRISTOL | 28.96 | 2,359.33 | 9.96% | 0.2353% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,002,542.14. Actual assessments are proportionately adjusted based on the total amount actually levied.

MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---|---|-------------------|---------------|------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0530200005 | TENOLD, ANDREW & KATELYN, MCDANIEL, JANET | SECTION:30 TOWNSHIP:99 RANGE:22 SE NE EX PAR BRISTOL | 1.87 | 182.81 | 0.77% | 0.0182% |
| 0519300003 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 FRL NW SW EXC PAR BRISTOL | 11.82 | 1,956.71 | 8.26% | 0.1952% |
| 0519300004 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, ARLYN D TENOLD, JUDITH A | SECTION:19 TOWNSHIP:99 RANGE:22 NE SW EXC PAR BRISTOL | 36.18 | 4,268.72 | 18.02% | 0.4258% |
| 0519300006 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 FRL SW SW EXC PAR BRISTOL | 38.08 | 5,946.08 | 25.10% | 0.5931% |
| 0519300007 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D | SECTION:19 TOWNSHIP:99 RANGE:22 SE SW BRISTOL | 40.00 | 2,373.32 | 10.02% | 0.2367% |
| 0519400001 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D | SECTION:19 TOWNSHIP:99 RANGE:22 NW SE BRISTOL | 36.10 | 2,175.07 | 9.18% | 0.2170% |
| 0519400010 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 SW SE BRISTOL | 38.88 | 1,308.62 | 5.52% | 0.1305% |
| 0530100003 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 W 1/4 SE NW BRISTOL | 10.00 | 553.35 | 2.34% | 0.0552% |
| 0530100004 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NE NW EXC W 2 RDS BRISTOL | 24.38 | 2,810.39 | 11.86% | 0.2803% |
| 0530100007 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 FRL NW NW EXC PAR BRISTOL | 37.02 | 3,080.12 | 13.00% | 0.3072% |
| 0530100009 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 FRL SW NW EXC PAR BRISTOL | 36.27 | 4,395.49 | 18.55% | 0.4384% |
| 0530100011 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 W 2 RDS OF N 50 RDS OF NE NW BRISTOL | 0.62 | 53.39 | 0.23% | 0.0053% |
| 0530200001 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NW NE BRISTOL | 24.38 | 2,559.45 | 10.80% | 0.2553% |
| 0530100010 | TENOLD, PAUL A & TERESA L | 30 99 22 S 30 RDS OF NE NW | 15.00 | 865.20 | 3.65% | 0.0863% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,002,542.14. Actual assessments are proportionately adjusted based on the total amount actually levied.

MAIN OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|--------------------|----------------------------------|--|-------------------|---------------|--------------|---------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | (% OF MAX) | (%) |
| 0530100012 | TENOLD, PAUL A & TERESA L | SECTION:30 TOWNSHIP:99 RANGE:22 E 3/4 SE NW EX PAR B BRISTOL | 29.30 | 1,346.17 | 5.68% | 0.1343% |
| 0530200002 | TENOLD, PAUL A & TERESA L | 30 99 22 S 30 RDS. OF NW NE | 14.62 | 1,436.65 | 6.06% | 0.1433% |
| 0530200008 | TENOLD, PAUL A & TERESA L | SECTION:30 TOWNSHIP:99 RANGE:22 SE NW EX PAR B BRISTOL | 38.21 | 1,665.97 | 7.03% | 0.1662% |
| 0531200004 | TENOLD, PAUL A & TERESA L | SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL | 3.00 | 43.44 | 0.18% | 0.0043% |
| 0531400004 | TENOLD, PAUL A. & TERESA | 31 99 22 SE SE | 38.00 | 1,305.22 | 5.51% | 0.1302% |
| 0531300002 | TWEETEN, MARILYN D | SECTION:31 TOWNSHIP:99 RANGE:22 FRL NW SW EX PAR BRISTOL | 7.94 | 343.65 | 1.45% | 0.0343% |
| 0531300003 | TWEETEN, MARILYN D | SECTION:31 TOWNSHIP:99 RANGE:22 FRL SW SW BRISTOL | 31.97 | 1,595.48 | 6.73% | 0.1591% |
| 0906100001 | TWEETEN, MARILYN D | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE | 32.19 | 1,626.71 | 6.87% | 0.1623% |
| 0907100003 | WALBERG, JONATHAN L & CHRISTEN G | SECTION:07 TOWNSHIP:98 RANGE:22 PAR IN NE NW FERTILE | 0.40 | 5.91 | 0.02% | 0.0006% |
| 0000000099 | WORTH SECONDARY ROADS | | 45.65 | 2,856.73 | | 0.2849% |
| TOTAL WORTH COUNTY | | | | 1,928.67 | 103,773.32 | |
| TOTAL (ALL) | | | | 14,058.12 | 1,002,542.14 | |
| | | | | | | 100.0000% |

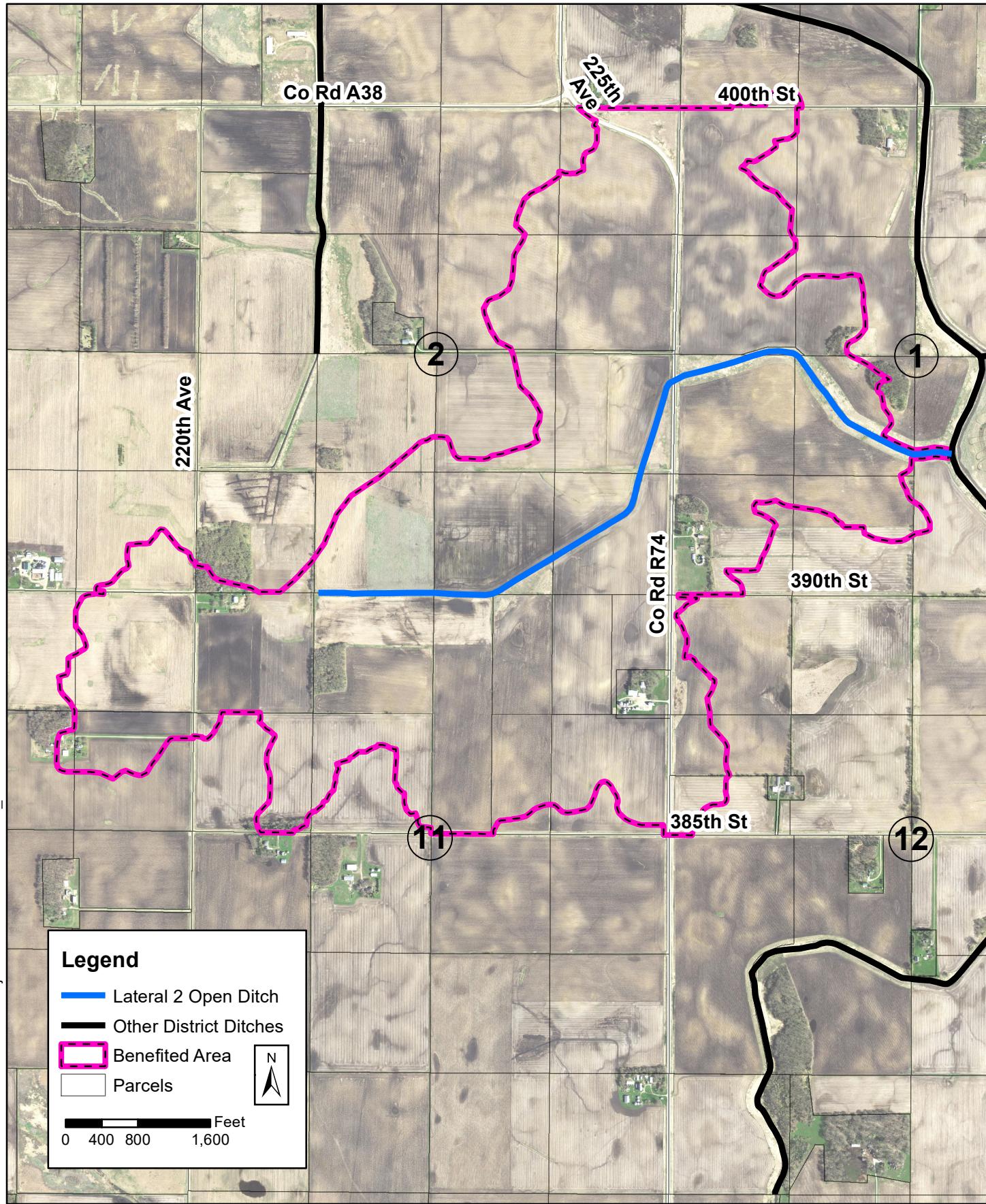
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$1,002,542.14. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 2 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 2 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
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. | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | | | |
| 1201100001 | GUSTAFSON CARROLL A & KAREN | 01 98 23 NW NW 1 98 23 | | 32.80 | 1,197.88 | 26.78% | 2.396% | | | |
| 1201100003 | GUSTAFSON CARROLL A & KAREN | 01 98 23 SW NW 1 98 23 EX OPEN DITCH 1.03 A EX A TR | | 34.50 | 1,443.58 | 32.27% | 2.887% | | | |
| 1201100005 | GUSTAFSON CARROLL A & KAREN | 33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898 | | 14.30 | 542.27 | 12.12% | 1.085% | | | |
| 1202300002 | JOHNSON JOHN A & NANCY B | 25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446 | | 2.70 | 160.25 | 3.58% | 0.321% | | | |
| 1202300004 | JOHNSON JOHN A & NANCY B | 02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A | | 32.40 | 4,127.11 | 92.26% | 8.254% | | | |
| 1203400005 | JOHNSON JOHN A & NANCY B | 13 98 23 NW NW 13 98 23 EX OPEN DITCH 5.06A EX .30 A FOR ROW | | 9.20 | 471.85 | 10.55% | 0.944% | | | |
| 1210200001 | JOHNSON JOHN A & NANCY B | 10 98 23 NW NE 10 98 23 | | 1.40 | 55.16 | 1.23% | 0.110% | | | |
| 1210200002 | JOHNSON JOHN A & NANCY B | 10 98 23 NE NE 10 98 23 | | 37.20 | 2,442.98 | 54.61% | 4.886% | | | |
| 1211100003 | KUDEJ JANICE D TRUST ETAL | 11 98 23 SW NW 11 98 23 | | 16.20 | 1,004.82 | 22.46% | 2.010% | | | |
| 1211100004 | KUDEJ JANICE D TRUST ETAL | 11 98 23 SE NW 11 98 23 | | 22.50 | 1,460.88 | 32.66% | 2.922% | | | |
| 1201400002 | NELSON VALERE H & ELAINE S TRUST | 01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A | | 1.10 | 20.88 | 0.47% | 0.042% | | | |
| 1210200003 | REINES CARROLL | 10 98 23 SW NE 10 98 23 | | 1.90 | 43.28 | 0.97% | 0.087% | | | |
| 1210200004 | REINES CARROLL | 10 98 23 SE NE 10 98 23 | | 17.10 | 1,209.39 | 27.04% | 2.419% | | | |
| 1211120003 | RENSHAW FRED & SHARON | 11 98 23 W 1/2 NE NE 11 98 23 | | 20.00 | 1,202.72 | 26.89% | 2.405% | | | |
| 1211120008 | RENSHAW FRED & SHARON | 11 98 23 SE NE 11 98 23 EX .46 A FOR ROW EX A TR CONT .69 A | | 29.80 | 1,267.23 | 28.33% | 2.534% | | | |
| 1202400001 | RENSHAW FRED & SHARON K | 02 98 23 NW SE 2 98 23 | | 14.20 | 777.79 | 17.39% | 1.556% | | | |
| 1202400002 | RENSHAW FRED & SHARON K | 02 98 23 NE SE 2 98 23 EX OPEN DITCH 2.41 A EX .30 A FOR ROW | | 35.77 | 1,684.69 | 37.66% | 3.369% | | | |
| 1202400003 | RENSHAW FRED & SHARON K | 02 98 23 SW SE 2 98 23 EX OPEN DITCH 2.74 A | | 37.26 | 4,473.33 | 100.00% | 8.947% | | | |
| 1202400004 | RENSHAW FRED & SHARON K | 02 98 23 SE SE 2 98 23 EX OPEN DITCH 2.57 A EX .30 A FOR ROW | | 35.61 | 2,283.06 | 51.04% | 4.566% | | | |
| 1211120004 | RENSHAW FRED O & SHARON | 11 98 23 E1/2 NE NE 11 98 23 EX .46 A FOR ROW AND EX A TR CONT 5.95 A | | 12.24 | 806.54 | 18.03% | 1.613% | | | |

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

LATERAL 2 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|----------------------------------|---|------------------|------------------------------|-----------------------------|--------|----------------------------|
| | | SECTION & LEGAL DESC. | METES AND BOUNDS | | | | |
| 1212100001 | RENSHAW FRED O & SHARON | 11 99 23 ALL L 15 BRACKEYS 1ST EX A TRACT DESC BY METES AND BOUNDS | | 6.50 | 288.18 | 6.44% | 0.576% |
| 1212100003 | RENSHAW FRED O & SHARON | 02 99 23 E 90' LOT 4 BLK 8 E D HINMANS ADD SW NW 2 99 23 | | 7.80 | 288.70 | 6.45% | 0.577% |
| 1211200005 | RENSHAW JAMES F & BARBARA A | 11 98 23 A TR IN NE NE SEC 11 DESC IN BK 247 PG 79 | | 5.95 | 385.10 | 8.61% | 0.770% |
| 1211200006 | RENSHAW JAMES F & BARBARA A | 11 98 23 A TR IN SE NE SEC 11 AS DESC IN BK 247 PG 79-81 | | 0.69 | 36.42 | 0.81% | 0.073% |
| 1202100006 | RITZERT LARRY J & REBECCA K | 10 99 23 E 20 RDS OF SW SE 10 99 23 | | 1.50 | 64.36 | 1.44% | 0.129% |
| 1211200002 | RUSLEY STANLEY K | 11 98 23 E 1/2 NW NE 11 98 23 | | 20.00 | 1,758.66 | 39.31% | 3.517% |
| 1211200007 | RUSLEY STANLEY K | 11 98 23 E 1/2 SW NE 11 98 23 | | 17.00 | 763.46 | 17.07% | 1.527% |
| 1211100002 | RUSLEY STANLEY K & ALVINA L | 11 98 23 NE NW 11 98 23 | | 40.00 | 4,017.69 | 89.81% | 8.035% |
| 1211200001 | RUSLEY STANLEY K & ALVINA L | 11 98 23 W 1/4 NE 11 98 23 | | 39.50 | 2,525.55 | 56.46% | 5.051% |
| 1202300003 | THOMPSON GARY A | 11 99 23 THE N 82' OF L 22 HELGESONS 4TH ADD | | 3.50 | 138.04 | 3.09% | 0.276% |
| 1211100001 | THOMPSON GARY A | 11 98 23 NW NW 11 98 23 | | 39.00 | 3,484.56 | 77.90% | 6.969% |
| 1202200003 | TWEETEN LINDA K & JAMES & RUTH I | PART OF LOTS 1 & 2 AUD RES OF CD SMITHS SUBD LOC IN E 1/2 SW 1/4 SW 1/4 2 99 23 DESC AS PARCEL C DESC BY PLAT OF SURVEY DOC 2020-1867 | | 17.00 | 513.76 | 11.48% | 1.028% |
| 1202200004 | TWEETEN LINDA K & JAMES & RUTH I | 02 98 23 SE NE 2 98 23 EX .30 A ROW AND E 78.25' OF SE OF NW EX TRS | | 37.08 | 1,795.22 | 40.13% | 3.590% |
| 1202200001 | TWEETEN WILLIAM | 11 99 23 LOTS 35-36 EX THE E 50' & EX TH C&NW RR ROW ACROSS TH SW COR OF SAID LOTS ALL IN | | 4.90 | 142.31 | 3.18% | 0.285% |
| 1202200002 | TWEETEN WILLIAM | 02 98 23 NEFR NE 2 98 23 EX .71 A FOR ROW | | 30.50 | 1,083.40 | 24.22% | 2.167% |
| 1212100004 | VOLD LARRY D | 02 99 23 UNIT B OF L 1 MILL ST CONDOS ASSC & UND 50% INT IN L 16 AUD RES CD SMITH SUBD W/1 2 SW | | 6.00 | 175.52 | 3.92% | 0.351% |
| 1201100004 | VOLD VERNON & BETTY | 01 98 23 A TR IN NW 1 98 23 DESC BY METES & BDS | | 0.10 | 4.29 | 0.10% | 0.009% |
| 1201300001 | VOLD VERNON A & BETTY | 01 98 23 NW SW 1 98 23 EX OPEN DITCH 2.00 A EX .30 A FOR ROW EX TR CONT 4.36 A | | 36.18 | 1,169.10 | 26.13% | 2.338% |
| 1201300002 | VOLD VERNON A & BETTY | 01 98 23 NE SW 1 98 23 EX OPEN DITCH 3.76 A | | 28.10 | 921.79 | 20.61% | 1.844% |

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

LATERAL 2 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|---------------------------|--|-----------------|------------------------------|-----------------------------|-------|----------------------------|
| | | SECTION & LEGAL DESC. | METRES & BOUNDS | | | | |
| 1201300003 | VOLD VERNON A & BETTY | 01 98 23 SW SW 1 98 23 EX .30 A FOR ROW | 29.30 | 1,062.20 | 23.75% | | 2.124% |
| 1201300004 | VOLD VERNON A & BETTY | 11 99 23 L 17 BRACKEYS 1ST ADD EX A PART DESC BY METRES & BOUNDS | 16.40 | 354.31 | 7.92% | | 0.709% |
| 0836300003 | ZILA THERESA G TRUST | 22 99 23 NW NW 22 99 23 | 1.00 | 25.95 | 0.58% | | 0.052% |
| 0836300004 | ZILA THERESA G TRUST | 03 99 23 A TR OF LAND IN THE W1/2 NW SE SEC 3 DESC IN BK 212 PG 158 | 0.10 | 0.87 | 0.02% | | 0.002% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | 02 99 23 LOT 28 SMITHS SUBD E1/2 SW SW 2 99 23 NOW KNOWN AS AUD RES C D SMITHS SUBD E1/2 | 33.73 | 2,324.87 | 51.97% | | 4.650% |
| | | TOTAL | 830.01 | 50,000.00 | | | 100.00% |

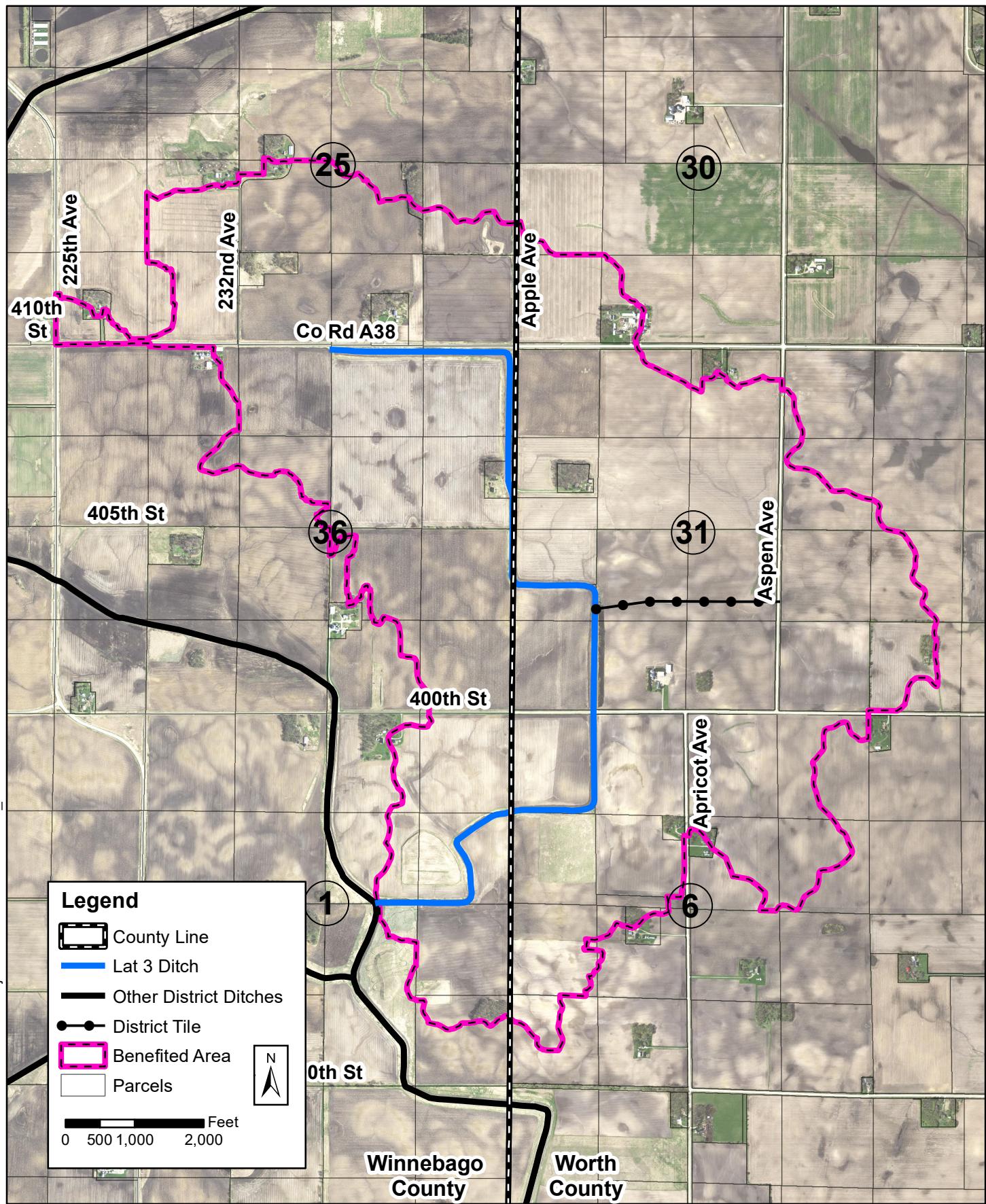
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 3 Open Ditch

Benefited Lands Map

Winnebago and Worth County, Iowa



LATERAL 3 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
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. | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | | | |
| 0825400002 | AAMODT JAN & PAUL | 25 99 23 NE SE 25 99 23 | | 16.60 | 862.54 | 32.42% | 1.7251% | | | |
| 0825300007 | ABBEY CAROL J | 25 99 23 PARCEL "C" LOC IN SE NW AND NE SW 25 99 23 DESC BY PLAT DOC # 2021-0446 | | 3.50 | 90.91 | 3.42% | 0.1818% | | | |
| 0825300008 | ABBEY CAROL J ETAL | 25 99 23 NE SW EX TRIANG PIECE 23.4' BY 23.4' SE EX PART OF PARCEL "C" DESC BY PLAT 2021-0446 | | 35.40 | 1,500.15 | 56.38% | 3.0003% | | | |
| 0836100001 | CHRISTIANSON TUFF H ETAL | 36 99 23 NW NW 36 99 23 | | 4.30 | 165.18 | 6.21% | 0.3304% | | | |
| 0836100002 | CHRISTIANSON TUFF H ETAL | 36 99 23 NE NW 36 99 23 | | 38.48 | 1,352.52 | 50.83% | 2.7050% | | | |
| 0836100003 | CHRISTIANSON TUFF H ETAL | 36 99 23 SW NW 36 99 23 | | 4.70 | 67.62 | 2.54% | 0.1352% | | | |
| 0826400007 | GILBERTSON JEREMY & JANELLE | 26 99 23 A TR IN E 1/2 SE 1/4 DESC BY PLAT IN BK 7 PG 98 | | 1.40 | 72.27 | 2.72% | 0.1445% | | | |
| 0825400006 | HANNA RANDY & GERALYN | 25 99 23 TR IN SE SEC 25 DESC COM AT SW COR SE THE 571 TO POB TH CONT E 541' N 749' W 541' | | 8.55 | 532.74 | 20.02% | 1.0655% | | | |
| 0825400005 | HANNA WANDA K | 25 99 23 SW SE 25 99 23 EX A TR 541' E & W BY 749' N & S | | 29.93 | 1,876.01 | 70.51% | 3.7520% | | | |
| 0825300005 | HERMANSON ROGER K | 25 99 23 SE SW 25 99 23 | | 31.04 | 2,134.01 | 80.20% | 4.2680% | | | |
| 0825400004 | HERMANSON ROGER K | 25 99 23 SE SE 25 99 23 | | 37.52 | 2,660.80 | 100.00% | 5.3216% | | | |
| 0825400001 | HERMANSON ROGER K & RUTH I | 25 99 23 NW SE 25 99 23 EX 5 ACRES IN FOREST COVER | | 27.70 | 1,450.62 | 54.52% | 2.9012% | | | |
| 0826400006 | OLSON MATTHEW & LORELEI | 26 99 23 SE SE 26 99 23 EX .30 A FOR ROW EX A TR CONT 4.23 A PLAT BK 7 PG 98 | | 8.20 | 376.23 | 14.14% | 0.7525% | | | |
| 0825300001 | PREScott LARRY E & CAROL J LIFE ESTATE | 25 99 23 NW SW 25 99 23 | | 27.20 | 1,321.33 | 49.66% | 2.6427% | | | |
| 0825300004 | PREScott LARRY E & CAROL J LIFE ESTATE | 25 99 23 SW SW 25 99 23 | | 29.50 | 1,148.75 | 43.17% | 2.2975% | | | |
| 1201400003 | RINDEN MARVIN D & DOLORES LIFE ESTATE | 01 98 23 NE SE 1 98 23 | | 40.00 | 623.16 | 23.42% | 1.2463% | | | |
| 1201400005 | RINDEN MARVIN D & DOLORES LIFE ESTATE | 01 98 23 SE SE 1 98 23 | | 11.70 | 112.37 | 4.22% | 0.2247% | | | |
| 1201400004 | RINDEN TRUST | 01 98 23 PART OF W1/2 SE 1 98 23 LYING E OF MAIN DRAINAGE DITCH DESC BY PLAT IN DOC 2010-0414 | | 6.30 | 109.15 | 4.10% | 0.2183% | | | |

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

LATERAL 3 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|-----------------------------|-----------------------------|--|----------|---------------------------|---------------|--------|---------------------|
| | | | | | | | (% OF MAX) |
| 0836200001 | RUSLEY STANLEY K | 36 99 23 NW NE 36 99 23 | | 38.48 | 1,267.01 | 47.62% | 2.5340% |
| 0836200003 | RUSLEY STANLEY K | 36 99 23 SW NE 36 99 23 | | 40.00 | 1,297.58 | 48.77% | 2.5952% |
| 0836200005 | RUSLEY STANLEY K | 36 99 23 COM AT NE COR NE 36 99 23 TH S 1654.97 FT ON E LINE OF SEC TO PT OF BEG TH W | | 3.87 | 135.98 | 5.11% | 0.2720% |
| 0836200002 | RUSLEY STANLEY K & ALVINA L | 36 99 23 NE NE 36 99 23 | | 28.50 | 1,530.12 | 57.51% | 3.0602% |
| 0836200004 | RUSLEY STANLEY K & ALVINA L | 36 99 23 SE NE 36 99 23 | | 31.18 | 1,246.97 | 46.86% | 2.4939% |
| 0836400006 | TWEETEN LINDA K | 36 99 23 A TR IN SE1/4 DESC BY METES & BDS IN BK 254 PG 226 | | 0.10 | 0.41 | 0.02% | 0.0008% |
| 1201200001 | TWEETEN MARILYN D | 01 98 23 NW NE 1 98 23 EX OPEN DITCH 2.75 A | | 10.00 | 148.43 | 5.58% | 0.2969% |
| 1201200002 | TWEETEN MARILYN D | 01 98 23 NE NE 1 98 23 EX OPEN DITCH .05 A | | 42.10 | 611.79 | 22.99% | 1.2236% |
| 1201200003 | TWEETEN MARILYN D | 01 98 23 SW NE 1 98 23 EX OPEN DITCH 6.5 A | | 13.80 | 173.09 | 6.51% | 0.3462% |
| 1201200004 | TWEETEN MARILYN D | 01 98 23 SE NE 1 98 23 EX OPEN DITCH 4.6 A | | 35.40 | 626.18 | 23.53% | 1.2524% |
| 0836100004 | TWEETEN WILLIAM | 36 99 23 SE NW 36 99 23 | | 21.60 | 408.58 | 15.36% | 0.8172% |
| 0836400002 | TWEETEN WILLIAM | 36 99 23 NE SE 36 99 23 | | 40.00 | 924.74 | 34.75% | 1.8495% |
| 0836400003 | TWEETEN WILLIAM | 36 99 23 SW SE 36 99 23 EX OPEN DITCH 1.27 A EX A TR CONT 2.12 A | | 4.00 | 52.38 | 1.97% | 0.1048% |
| 0836400004 | TWEETEN WILLIAM | 36 99 23 SE SE 36 99 23 | | 38.30 | 943.26 | 35.45% | 1.8865% |
| 0836400005 | TWEETEN WILLIAM | 36 99 23 NW SE 36 99 23 EX A TR DESC IN BOOK 254 PAGE 226 CONT 3.05 A | | 30.10 | 496.54 | 18.66% | 0.9931% |
| 0825300006 | WINNEBAGO COUNTY | 25 99 23 PARCEL "A" DESC AS PART OF SE SW 25 99 23 DESC BY PLAT DOC 2012-1589 | | 7.44 | 621.60 | 23.36% | 1.2432% |
| 0825400003 | WINNEBAGO COUNTY | 25 99 23 PARCEL "B" DESC AS PART OF NW SE 25 99 23 DESC BY PLAT DOC 2012-1589 | | 0.80 | 37.81 | 1.42% | 0.0756% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | | 19.22 | 1,537.26 | | 3.0745% |
| | | TOTAL WINNEBAGO COUNTY | | 766.91 | 28,516.09 | | 57.0322% |
| WORTH COUNTY PARCELS | | | | | | | |
| 0531100003 | ABBEY, CAROL J | 31-99-22 FR SW NW EX. PAR. | | 11.18 | 248.73 | 9.35% | 0.4975% |
| 0531100004 | ABBEY, CAROL J | 31-99-22 NE NW | | 33.20 | 344.67 | 12.95% | 0.6893% |
| 0531100005 | ABBEY, CAROL J | 31-99-22 SE NW | | 40.00 | 504.57 | 18.96% | 1.0091% |

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

LATERAL 3 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|---|---|----------|-----------------------------|------------------------------|-----------------------------|-------|----------------------------|
| | | | ACRES | BENEFIT UNITS (% OF MAX) | | | | |
| 0531100006 | ABBEY, CAROL J | 31-99-22 PAR. IN SW NW EX. PAR. | 19.32 | 416.37 | 15.65% | 0.8327% | | |
| 0531200002 | ABBEY, CAROL J | 31-99-22 NW NE EX. PAR. | 24.10 | 193.04 | 7.25% | 0.3861% | | |
| 0531200003 | ABBEY, CAROL J | 31-99-22 SW NE | 39.00 | 914.13 | 34.36% | 1.8283% | | |
| 0531300001 | ABBEY, CAROL J | 31-99-22 FRL. NW SW EX. PAR. | 21.90 | 699.41 | 26.29% | 1.3988% | | |
| 0906100003 | BRAKKE, JEFFREY A | 6-98-22 NE NW | 39.62 | 832.42 | 31.28% | 1.6648% | | |
| 0906100005 | BRAKKE, JEFFREY A | 6-98-22 N 7/8 SE NW EX. PARS. | 31.58 | 662.86 | 24.91% | 1.3257% | | |
| 0532300003 | BRONES, LAURA L TRUST | 32-99-22 SW SW | 24.20 | 463.47 | 17.42% | 0.9269% | | |
| 0906100004 | CARLSON, SHIRLEY J | 6-98-22 PAR. IN SE NW(350X350) | 2.54 | 22.03 | 0.83% | 0.0441% | | |
| 0531200001 | DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE | 31-99-22 PARCEL IN NW NE | 0.20 | 1.32 | 0.05% | 0.0026% | | |
| 0531200005 | HEESCH, CLINT | 31 99 22 SE NE | 21.80 | 291.75 | 10.96% | 0.5835% | | |
| 0532100003 | HEESCH, CLINT | 32 99 22 SW NW | 1.30 | 12.51 | 0.47% | 0.0250% | | |
| 0531400002 | HEESCH, NORRINE M | SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL | 39.00 | 914.30 | 34.36% | 1.8286% | | |
| 0532300001 | HEESCH, NORRINE M | SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL | 21.00 | 316.87 | 11.91% | 0.6337% | | |
| 0531100007 | LANGE, WILLIAM D & CARMEN | 31 99 22 PAR. SW NW NE 1/4 FERTILE | 4.67 | 53.54 | 2.01% | 0.1071% | | |
| 0906200005 | LEE, JESSE R & SADIE A | SECTION:06 TOWNSHIP:98 RANGE:22 PAR "A" IN PT FRL | 1.00 | 8.09 | 0.30% | 0.0162% | | |
| 0530300001 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 FRL. NW SW | 2.70 | 154.99 | 5.82% | 0.3100% | | |
| 0530300003 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 FRL. SW SW | 36.40 | 1,625.79 | 61.10% | 3.2516% | | |
| 0530300004 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 SE SW | 12.10 | 189.52 | 7.12% | 0.3790% | | |
| 0906200001 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NE FERTILE | 42.58 | 1,028.69 | 38.66% | 2.0574% | | |

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

LATERAL 3 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL (%) |
|------------|-------------------|---|---|----------|---------------------------|---------------|-------|-------------------------|
| | | | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NE NE FERTILE | 25.00 | | | | |
| 0906200002 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 SE NE FERTILE | 22.20 | 392.49 | 14.75% | 0.7850% | | |
| 0906200004 | RAMSEY FARMS LLC | SECTION:06 TOWNSHIP:98 RANGE:22 SW NE EXC PAR "A" FERTILE | 20.90 | 435.83 | 16.38% | 0.8717% | | |
| 0906200006 | RAMSEY FARMS LLC | 6-98-22 FRL. SW SW | 36.94 | 332.99 | 12.51% | 0.6660% | | |
| 0906300003 | RINDEN TRUST | 31 99 22 FRL. NW NW | 36.27 | 841.98 | 31.64% | 1.6840% | | |
| 0531100001 | RUSLEY, STANLEY K | SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL | 39.18 | 1,398.82 | 52.57% | 2.7976% | | |
| 0531300004 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL | 36.00 | 781.19 | 29.36% | 1.5624% | | |
| 0531300005 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL | 39.00 | 1,129.55 | 42.45% | 2.2591% | | |
| 0531400001 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL | 38.00 | 859.68 | 32.31% | 1.7194% | | |
| 0531400003 | SLATTUM, CRAIG | SECTION:6 TOWNSHIP:98 RANGE:22 FRL SW NW FERTILE | 34.80 | 417.41 | 15.69% | 0.8348% | | |
| 0906100002 | STAUFFER, SUSAN | SECTION:6 TOWNSHIP:98 RANGE:22 S 1/8 SE NW FERTILE | 3.80 | 110.74 | 4.16% | 0.2215% | | |
| 0906100006 | STAUFFER, SUSAN | SECTION:6 TOWNSHIP:98 RANGE:22 FRL NW SW FERTILE | 36.70 | 341.99 | 12.85% | 0.6840% | | |

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

LATERAL 3 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL (%) |
|------------|---------------------------------|---|--|------------------------------|---------------|--------|----------------------------|
| | | SECTION & LEGAL DESC. | | | | | |
| 0906300005 | STAUFFER, SUSAN | SECTION:6 TOWNSHIP:98 RANGE:22 NE SW EX PAR FERTILE | | 4.20 | 42.43 | 1.59% | 0.0849% |
| 0906300006 | STAUFFER, SUSAN | SECTION:6 TOWNSHIP:98 RANGE:22 PAR IN NE SW FERTILE | | 2.30 | 31.22 | 1.17% | 0.0624% |
| 0531200004 | TENOLD, PAUL A & TERESA L | SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL | | 3.00 | 29.15 | 1.10% | 0.0583% |
| 0531400004 | TENOLD, PAUL A. & TERESA | SECTION:31 TOWNSHIP:99 RANGE:22 FRL NW SW EX PAR BRISTOL | | 38.00 | 993.58 | 37.34% | 1.9872% |
| 0531300002 | TWEETEN, MARILYN D | SECTION:31 TOWNSHIP:99 RANGE:22 FRL SW SW BRISTOL | | 7.94 | 347.42 | 13.06% | 0.6948% |
| 0531300003 | TWEETEN, MARILYN D | SECTION:06 TOWNSHIP:98 RANGE:22 FRL NW NW FERTILE | | 31.97 | 1,053.13 | 39.58% | 2.1063% |
| 0906100001 | TWEETEN, MARILYN D | | | 32.19 | 925.32 | 34.78% | 1.8506% |
| 0000000099 | WORTH COUNTY SECONDARY ROADS | | | 23.56 | 750.71 | | 1.5014% |
| | | TOTAL WORTH COUNTY | | 981.34 | 21,483.91 | | 42.9678% |
| | | TOTAL (ALL) | | 1,748.25 | 50,000.00 | | 100.0000% |

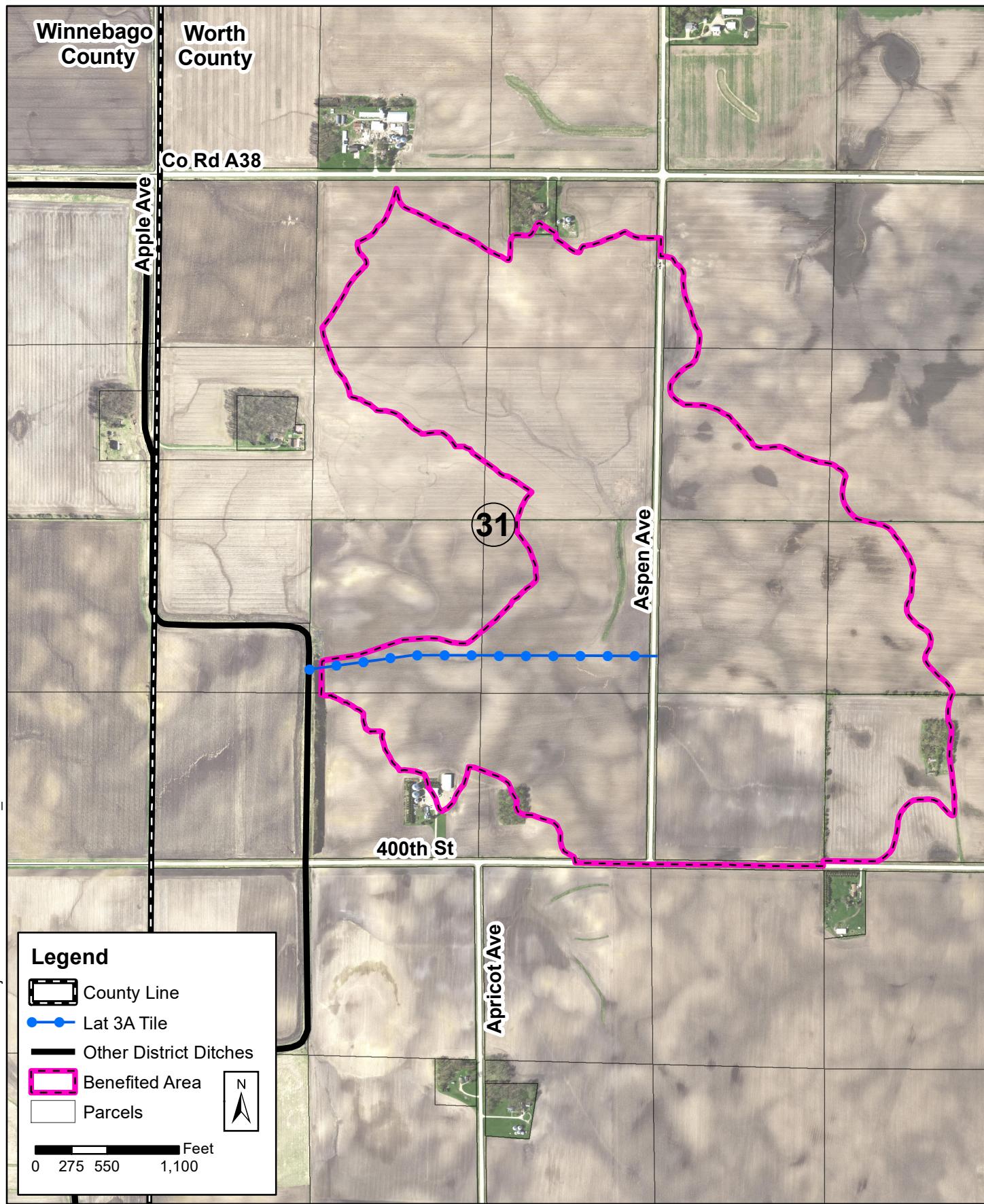
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 3A Tile

Benefited Lands Map

Winnebago and Worth County, Iowa



LATERAL 3A TILE

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|-----------------------------|---|--|---------|------------------------------|-----------------------------|-------|----------------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | | | |
| WORTH COUNTY PARCELS | | | | | | | |
| 0531100004 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 NE NW | 23.40 | 238.69 | 14.23% | | 2.3869% |
| 0531100005 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 SE NW | 15.20 | 267.24 | 15.93% | | 2.6724% |
| 0531200002 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 NW NE EX. PAR. | 24.10 | 250.05 | 14.90% | | 2.5005% |
| 0531200003 | ABBEY, CAROL J ABBEY, DRAKE A ABBEY, SCOTT P | 31-99-22 SW NE | 36.60 | 1,203.62 | 71.74% | | 12.0362% |
| 0532300003 | BRONES, LAURAL TRUST BRONES, LAURA L & LYNN A BRONES, LYNN A TRUST | 32-99-22 SW SW | 24.20 | 607.43 | 36.21% | | 6.0743% |
| 0531200001 | DURGIN, LOREN JOSEPH & MEYER, DAWN MARIE LANGFALD, RONALD & ARDIS | 31-99-22 PARCEL IN NW NE | 0.20 | 1.66 | 0.10% | | 0.0166% |
| 0531200005 | HEESCH, CLINT HEESCH, PAIGE MARIE CHRISTIANSON, TUFF HEESCH HEESCH, NORRINE M HEESCH, WYATT COLE HEESCH, CODI JO | 31 99 22 SE NE | 21.80 | 532.04 | 31.71% | | 5.3204% |
| 0532100003 | HEESCH, CLINT HEESCH, PAIGE MARIE HEESCH, WYATT COLE HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, TELL LANE | 32 99 22 SW NW | 1.30 | 22.32 | 1.33% | | 0.2232% |
| 0531400002 | HEESCH, NORRINE M CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE CHRISTIANSON, COLT HEESCH HEESCH, TELL LANE | SECTION:31 TOWNSHIP:99 RANGE:22 NE SE BRISTOL | 39.00 | 1,677.66 | 100.00% | | 16.7766% |
| 0532300001 | HEESCH, NORRINE M HEESCH, TELL LANE CHRISTIANSON, COLT HEESCH CHRISTIANSON, TUFF HEESCH HEESCH, WYATT COLE | SECTION:32 TOWNSHIP:99 RANGE:22 NW SW BRISTOL | 21.00 | 546.17 | 32.56% | | 5.4617% |

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.

LATERAL 3A TILE

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
 RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL |
|------------|---------------------------|--|----------|---------------------------|---------------|--------|---------------------|
| | | | | | | | (% OF MAX) (%) |
| 0531300004 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 NE SW BRISTOL | | 10.00 | 200.92 | 11.98% | 2.0092% |
| 0531300005 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SE SW BRISTOL | | 12.90 | 173.16 | 10.32% | 1.7316% |
| 0531400001 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 NW SE BRISTOL | | 33.70 | 1,470.22 | 87.64% | 14.7022% |
| 0531400003 | SLATTUM, CRAIG | SECTION:31 TOWNSHIP:99 RANGE:22 SW SE BRISTOL | | 31.00 | 1,076.25 | 64.15% | 10.7625% |
| 0531200004 | TENOLD, PAUL A & TERESA L | SECTION:31 TOWNSHIP:99 RANGE:22 NE NE BRISTOL | | 3.00 | 52.84 | 3.15% | 0.5284% |
| 0531400004 | TENOLD, PAUL A. & TERESA | 31 99 22 SE SE | | 38.00 | 1,370.85 | 81.71% | 13.7085% |
| 0000000099 | WORTH SECONDARY ROADS | | | 8.53 | 308.88 | | 3.0888% |
| | | TOTAL WORTH COUNTY | | 343.93 | 10,000.00 | | 100.0000% |

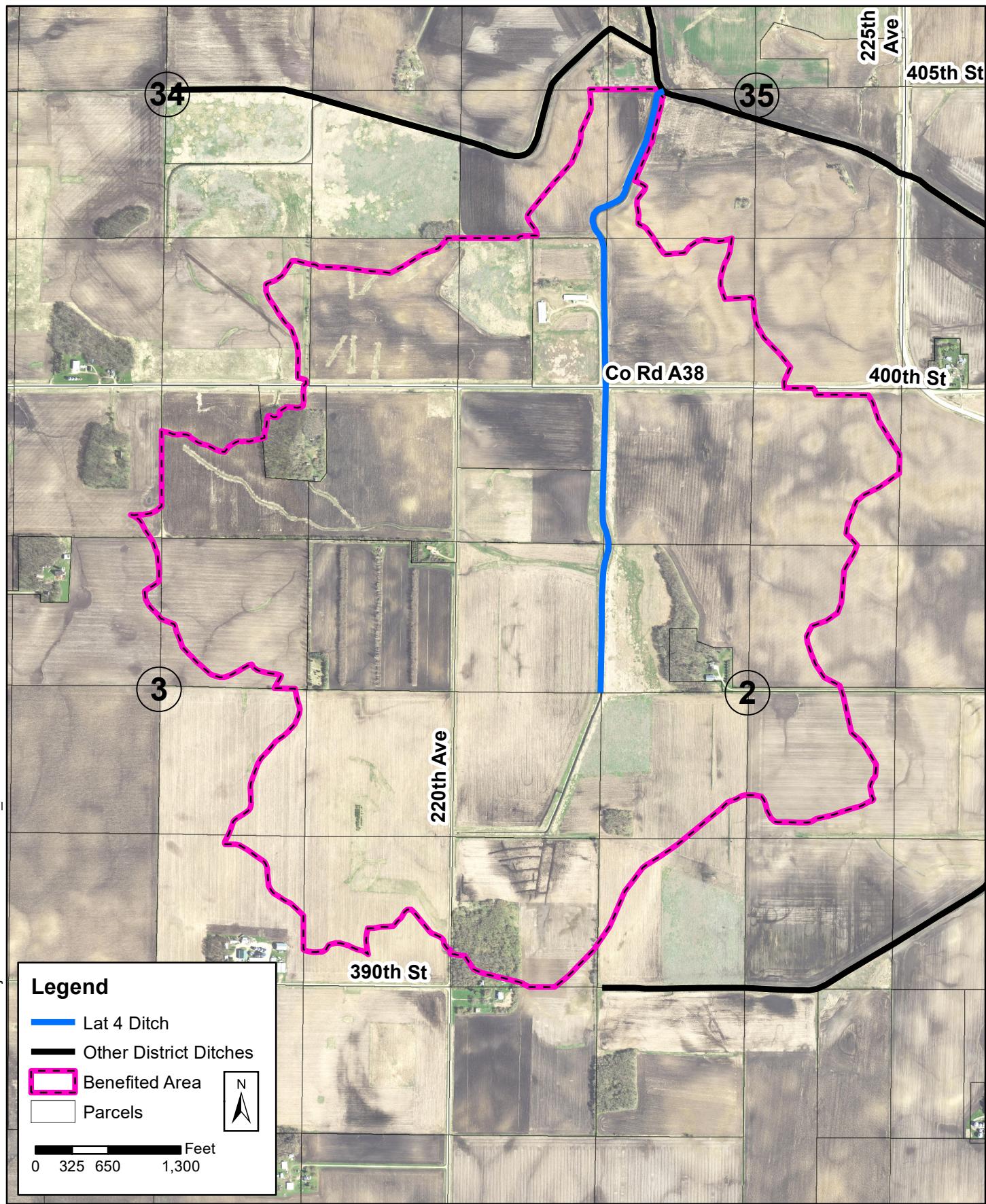
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 4 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 4 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS (% OF MAX) | PERCENT OF TOTAL (%) |
|---------------------------------|------------------------------|--|----------|--------|------------------------------|---------------|---------------------|----------------------------|
| | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | |
| 0835300001 | HEESCH NORRINE M | 35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A | 11.20 | 50.13 | 5.04% | 0.5013% | | |
| 0835300002 | HEESCH NORRINE M & ETAL | 35 99 23 NE SW 35 99 23 EX OPEN DITCH 5.11 A | 8.50 | 38.58 | 3.88% | 0.3858% | | |
| 0835300005 | HEESCH NORRINE M & ETAL | 35 99 23 SE SW 35 99 23 EX OPEN DITCH 1.48 A | 33.40 | 321.15 | 32.31% | 3.2115% | | |
| 0835400003 | HEESCH NORRINE M & ETAL | 35 99 23 SW SE 35 99 23 | 2.40 | 7.72 | 0.78% | 0.0772% | | |
| 0834400003 | JOHNSON CURTIS | 34 99 23 SW SE 34 99 23 | 5.10 | 28.69 | 2.89% | 0.2869% | | |
| 0835300004 | JOHNSON JOHN A & NANCY B | 35 99 23 E1/2 SW SW 35 99 23 EX OPEN DITCH 1.47 A | 17.62 | 244.99 | 24.65% | 2.4499% | | |
| 1202100003 | JOHNSON JOHN A & NANCY B | 02 98 23 SW NW 2 98 23 EX DD CONT 1.50 A | 37.50 | 833.47 | 83.86% | 8.3347% | | |
| 1202300001 | JOHNSON JOHN A & NANCY B | 02 98 23 NW SW 2 98 23 EX DD CONT 5.00 A | 34.00 | 993.84 | 100.00% | 9.9384% | | |
| 1202300002 | JOHNSON JOHN A & NANCY B | 02 98 23 NE SW 2 98 23 | 36.90 | 864.84 | 87.02% | 8.6484% | | |
| 1202300004 | JOHNSON JOHN A & NANCY B | 02 98 23 SE SW 2 98 23 EX OPEN DITCH 1.52 A | 6.50 | 78.58 | 7.91% | 0.7858% | | |
| 1203100002 | JOHNSON JOHN A & NANCY B | 03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER | 0.90 | 12.11 | 1.22% | 0.1211% | | |
| 1203400001 | JOHNSON JOHN A & NANCY B | 03 98 23 NW SE 3 98 23 | 10.60 | 103.54 | 10.42% | 1.0354% | | |
| 1203400003 | JOHNSON JOHN A & NANCY B | 03 98 23 SW SE 3 98 23 | 5.50 | 73.45 | 7.39% | 0.7345% | | |
| 1203400004 | JOHNSON JOHN A & NANCY B | 03 98 23 NE SE 3 98 23 | 39.00 | 389.18 | 39.16% | 3.8918% | | |
| 1203400005 | JOHNSON JOHN A & NANCY B | 03 98 23 SE SE 3 98 23 | 26.10 | 315.51 | 31.75% | 3.1551% | | |
| 1202100001 | KNUDTSON ROBERT C TRUST | 02 98 23 N 22 1/2 A NW NW 2 98 23 EX DD CONT .75 A | 19.54 | 372.39 | 37.47% | 3.7239% | | |
| 1203100007 | KNUDTSON ROBERT C TRUST | 03 98 23 SE NW 3 98 23 EX A TR TO SAXTON BK 5 PG 188 | 1.10 | 9.63 | 0.97% | 0.0963% | | |
| 1203200002 | KNUDTSON ROBERT C TRUST | 03 98 23 SW NE 3 98 23 | 34.50 | 329.56 | 33.16% | 3.2956% | | |
| 1202100002 | REINES CARROLL | 02 98 23 S 1/2 NW NW 2 98 23 EX DD CONT .75 A | 18.75 | 283.22 | 28.50% | 2.8322% | | |
| 1202400001 | RENshaw FRED & SHARON K | 02 98 23 NW SE 2 98 23 | 25.70 | 264.35 | 26.60% | 2.6435% | | |
| 1202100006 | RITZERT LARRY J & REBECCA K | 02 98 23 COM AT SE COR OF N1/2 2 98 23 TH 2791.25 W TH 80' W TH 90' N TH 320' W TH 300' N TH | 6.00 | 54.42 | 5.48% | 0.5442% | | |
| 1203200010 | STENE ADAM & RACHEL | 03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23 | 8.50 | 70.22 | 7.07% | 0.7022% | | |
| 1202300003 | THOMPSON GARY A | 02 98 23 SW SW 2 98 23 | 35.70 | 528.57 | 53.18% | 5.2857% | | |
| 1203200007 | THOMPSON MARK P & VICTORIA L | 03 98 23 A TR IN SE NE 3 98 23 BEG AT NE COR SE NE TH S 190' W 400' N 190' E 400' TO BEG | 1.60 | 14.78 | 1.49% | 0.1478% | | |

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.

LATERAL 4 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|----------------------------------|--|----------|--|---------------------------|-----------------------------|--------|----------------------------|
| | | | | | | | | |
| 1203200009 | THOMPSON MARK P & VICTORIAL RUTH | 03 98 23 SE NE 3 98 23 EX A TR 190' X 400' | | | 37.26 | 461.79 | 46.47% | 4.6179% |
| 1202100005 | TWEETEN LINDA K & JAMES & RUTH | 02 98 23 SE NW 2 98 23 EX BLDG SITE AND EX DD CONT 1.50 A | | | 31.00 | 615.77 | 61.96% | 6.1577% |
| 1202200003 | TWEETEN LINDA K & JAMES & RUTH I | 02 98 23 SW NE 2 98 23 | | | 21.50 | 170.29 | 17.13% | 1.7029% |
| 1202100004 | TWEETEN WILLIAM | 02 98 23 NE NW 2 98 23 EX DD CONT 1.50 A | | | 39.73 | 727.01 | 73.15% | 7.2701% |
| 1202200001 | TWEETEN WILLIAM | 02 98 23 NW NE 2 98 23 | | | 34.00 | 337.11 | 33.92% | 3.3711% |
| 0834400006 | VOLD JUANITA M | 34 99 23 SE SE 34 99 23 | | | 31.90 | 189.96 | 19.11% | 1.8996% |
| 0835300003 | VOLD JUANITA M | 35 99 23 W1/2 SW SW 35 99 23 | | | 19.09 | 248.57 | 25.01% | 2.4857% |
| 1203200011 | VOLD JUANITA M | 03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615 | | | 23.10 | 283.51 | 28.53% | 2.8351% |
| 1203200012 | VOLD JUANITA M | 03 98 23 NE NE 3 98 23 EX PART OF PARCEL "B" CONT 2.75 AC DESC BY PLAT 2020-1615 | | | 36.51 | 399.61 | 40.21% | 3.9961% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | | | 19.50 | 283.46 | | 2.8346% |
| | | TOTAL WINNEBAGO COUNTY | | | 720.20 | 10,000.00 | | 100.0000% |

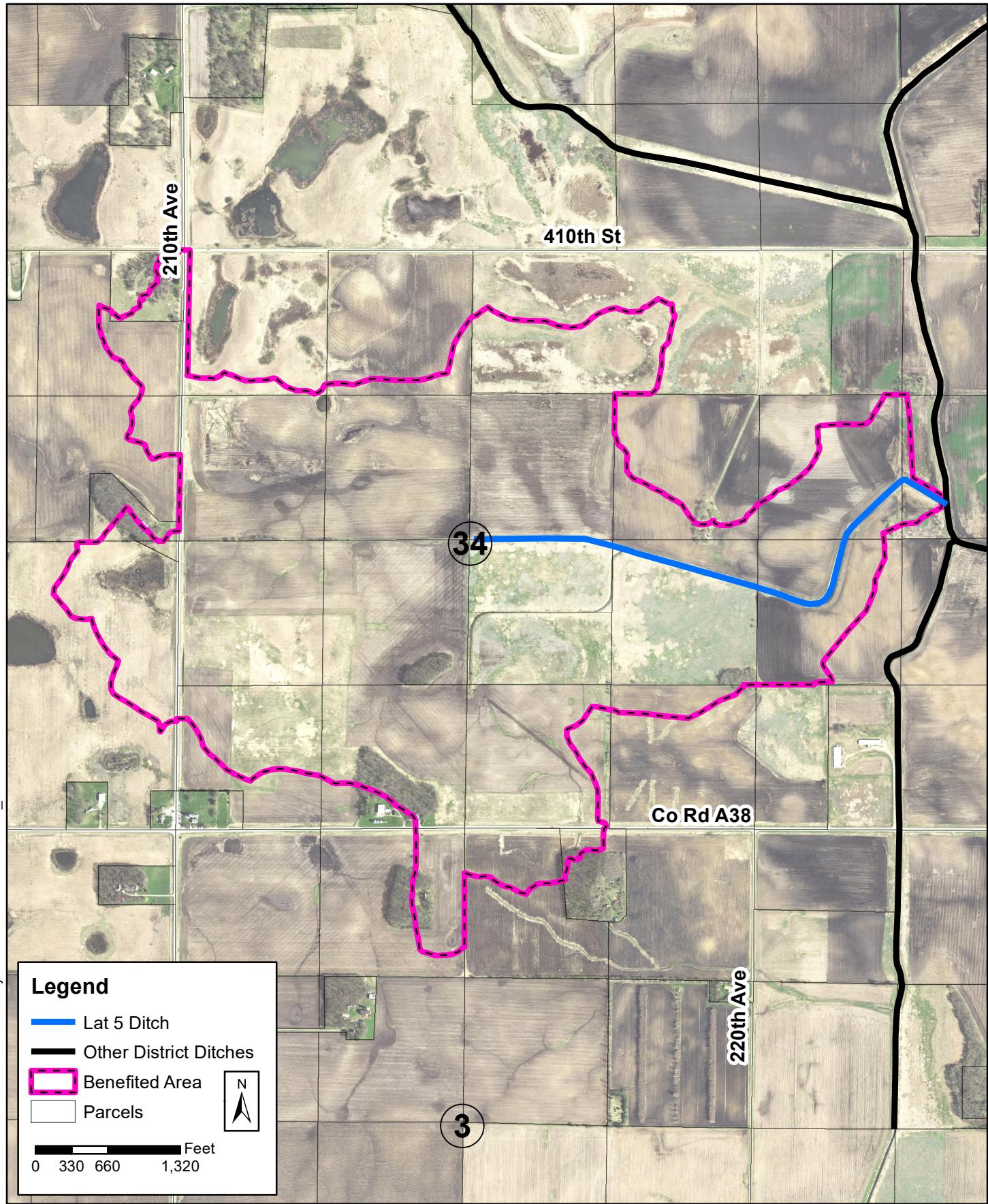
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 5 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 5 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
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. | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | | | |
| 0833400007 | ALBERTSON DAVID C & SHERYL | 33 99 23 A TR IN NE SE 33 99 23 DESC IN DOC #010898 | 0.61 | 2.99 | 0.19% | 0.0299% | | | | |
| 0833200003 | BRANSTAD FARMS LAND LLC | 33 99 23 NE NE 33 99 23 EX TR COM NE COR TH S 650' TH W 670' TH N 650' TH E 670' TO BEG | 8.60 | 58.26 | 3.75% | 0.5826% | | | | |
| 0833200007 | BRANSTAD FARMS LAND LLC | 33 99 23 SE NE 33 99 23 EX TR DESC IN BK 303 PG 367 | 4.60 | 34.94 | 2.25% | 0.3494% | | | | |
| 0834200004 | HEESCH NORRINE M | 34 99 23 AND PART OF PARCEL "A" DESC IN PLAT 2019-1678 CONT .25 NET ACRES SE NE 34 99 23 | 10.70 | 130.69 | 8.42% | 1.3069% | | | | |
| 0834400004 | HEESCH NORRINE M | 34 99 23 N 6.5 A NE SE 34 99 23 | 7.41 | 90.65 | 5.84% | 0.9065% | | | | |
| 0835100004 | HEESCH NORRINE M | 35 99 23 SW NW 35 99 23 EX OPEN DITCH 1.68 A | 24.00 | 218.50 | 14.07% | 2.1850% | | | | |
| 0835300001 | HEESCH NORRINE M | 35 99 23 NW SW 35 99 23 EX OPEN DITCH 3.72 A | 25.30 | 397.35 | 25.59% | 3.9735% | | | | |
| 0834200003 | HEESCH NORRINE M & ETAL | 34 99 23 SW NE 34 99 23 AND PART OF PARCEL "A" DESC BY PLAT 2019-1678 CONT .57 NET ACRES EX OPEN DITCH 5.5 A | 35.07 | 1,552.89 | 100.00% | 15.5289% | | | | |
| 0834100002 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 NE NW 34 99 23 | 6.00 | 115.43 | 7.43% | 1.1543% | | | | |
| 0834100003 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 SW NW 34 99 23 | 38.17 | 667.48 | 42.98% | 6.6748% | | | | |
| 0834100004 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 SE NW 34 99 23 | 40.00 | 773.80 | 49.83% | 7.7380% | | | | |
| 0833400004 | IOWA DEPT OF NATURAL RESOURCES | 33 99 23 SE 33 99 23 EX TWO TRACTS DESC IN DOC # 010898 | 26.60 | 285.96 | 18.41% | 2.8596% | | | | |
| 0834300001 | JOHNSON CURTIS | 34 99 23 NW SW 34 99 23 | 38.19 | 361.21 | 23.26% | 3.6121% | | | | |
| 0834300002 | JOHNSON CURTIS | 34 99 23 NE SW 34 99 23 | 40.00 | 754.92 | 48.61% | 7.5492% | | | | |
| 0834300006 | JOHNSON CURTIS | 34 99 23 SE SW 34 99 23 | 32.90 | 440.19 | 28.35% | 4.4019% | | | | |
| 0834300007 | JOHNSON CURTIS | 34 99 23 SW SW 34 99 23 EX 4.07 A SW COR & EX A TR AND EX PARCEL "A" PLAT 2014-0256 BY QCD 2014-0416 | 20.90 | 195.13 | 12.57% | 1.9513% | | | | |
| 0834400001 | JOHNSON CURTIS | 34 99 23 N1/2 NW SE 34 99 23 EX OPEN DITCH 1.34 A | 18.66 | 844.06 | 54.35% | 8.4406% | | | | |
| 0834400002 | JOHNSON CURTIS | 34 99 23 S1/2 NW SE 34 99 23 | 20.00 | 535.63 | 34.49% | 5.3563% | | | | |
| 0834400003 | JOHNSON CURTIS | 34 99 23 SW SE 34 99 23 | 33.00 | 401.08 | 25.83% | 4.0108% | | | | |

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.

LATERAL 5 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|------------------------------|---|---------------------------|-----------------------------|--------|----------------------------|
| 0834400005 | JOHNSON CURTIS | 34 99 23 THAT PART OF NE SE LYING S OF DD #2 34 99 23 EX TR FOR WILDLIFE | 30.35 | 883.68 | 56.91% | 8.8368% |
| 1203100002 | JOHNSON JOHN A & NANCY B | 03 98 23 NE NW 3 98 23 EX TR TO FOREST COVER | 11.20 | 121.26 | 7.81% | 1.2126% |
| 0833200008 | NELSON ALAN J | 33 99 23 TR IN SE NE 33 99 23 DESC BY METES & BDS IN BK 303 PG 367 | 1.90 | 13.35 | 0.86% | 0.1335% |
| 0835100006 | OLSON EDWARD E & JULIA A | 35 99 23 SE NW 35 99 23 LYING W OF DRAINAGE DITCH | 3.10 | 30.72 | 1.98% | 0.3072% |
| 1203200010 | STENE ADAM & RACHEL | 03 98 23 PARCEL "B" DESC BY PLAT 2020-1615 NE 3 98 23 | 1.80 | 20.61 | 1.33% | 0.2061% |
| 0833320004 | THOMPSON BRENDA LEA & DANIEL | 33 99 23 COMM AT NE COR NE 33 99 23 TH S 650' W 670' TH N 650' TH E 670' TO BEG | 4.10 | 17.58 | 1.13% | 0.1758% |
| 0834400006 | VOLD JUANITA M | 34 99 23 SE SE 34 99 23 | 6.50 | 44.79 | 2.88% | 0.4479% |
| 1203200011 | VOLD JUANITA M | 03 98 23 NW NE 3 98 23 EX PART OF PARCEL "B" CONT 7.57 AC DESC BY PLAT 2020-1615 | 8.90 | 101.27 | 6.52% | 1.0127% |
| 0827300003 | WINNEBAGO COUNTY | 27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512 | 3.30 | 35.58 | 2.29% | 0.3558% |
| 0834200002 | WINNEBAGO COUNTY | 34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM) | 28.90 | 731.72 | 47.12% | 7.3172% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | 13.60 | 138.28 | | 1.3828% |
| | | TOTAL WINNEBAGO COUNTY | 544.36 | 10,000.00 | | 100.0000% |

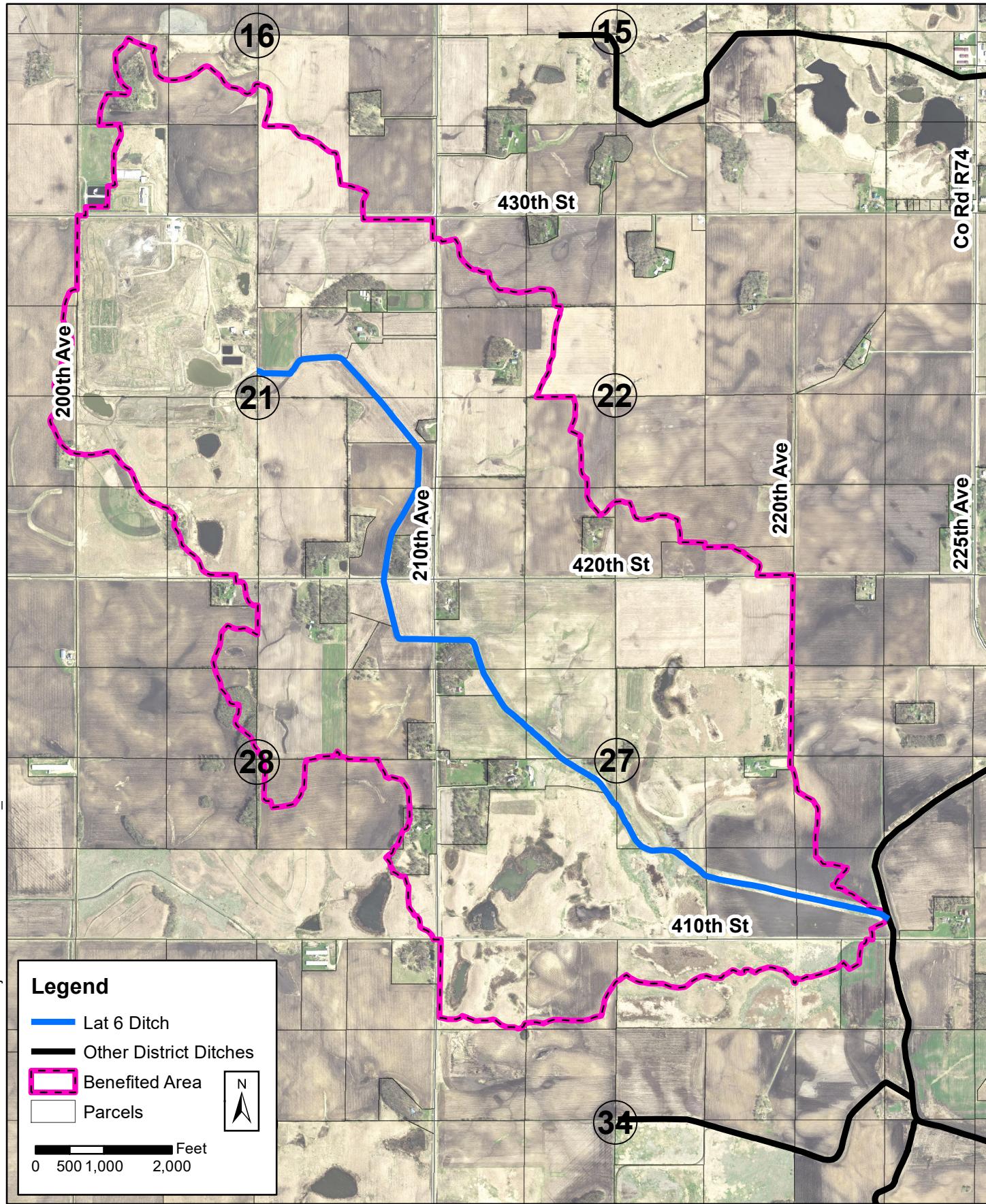
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 6 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 6 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | CLASS (% OF MAX) | PERCENT OF TOTAL (%) |
|---------------------------------|---------------------------------------|---|---------------|------------------------------|---------------------|----------------------------|
| | | SECTION & LEGAL DESC. | BENEFIT UNITS | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | |
| 0821400006 | ABELE BRIAN D & BARBARA R LIFE ESTATE | 21 99 23 S1/2 NE SE 21 99 23 EX OPEN DITCH 1.60 A | 17.65 | 841.16 | 11.06% | 1.6823% |
| 0821400008 | ABELE BRIAN D & BARBARA R LIFE ESTATE | 21 99 23 SE SE 21 99 23 EX OPEN DITCH 3.15 A EX A TR CONT 8.57 A AND EX PARCEL "A" DESC BY PLAT DOC 2015-0283 CONT 3.66 NET ACRES | 21.79 | 926.91 | 12.19% | 1.8538% |
| 0821200008 | ABELE STEVEN W & JANICE L | 21 99 23 N 1/2 NE 21 99 23 EX S 15.75 RODS IN NE NE & EX PARCEL "A" DESC IN PLAT DOC 2018-0245 | 45.36 | 1,421.49 | 18.70% | 2.8430% |
| 0822300002 | ABELE STEVEN W & JANICE L | 22 99 23 S5 A NW SW 22 99 23 | 4.78 | 186.19 | 2.45% | 0.3724% |
| 0822300003 | ABELE STEVEN W & JANICE L | 22 99 23 SW SW 22 99 23 | 36.84 | 1,014.26 | 13.34% | 2.0285% |
| 0828100005 | BLISS DAVID P & CAROLE A TRUST | 28 99 23 SE NW 28 99 23 EX 8.58 FOREST COVER | 9.00 | 173.30 | 2.28% | 0.3466% |
| 0816300003 | CENTRAL DISPOSAL SYSTEMS INC | 16 99 23 SW SW 16 99 23 | 24.30 | 570.97 | 7.51% | 1.1419% |
| 0820200002 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 NE NE 20 99 23 | 0.70 | 10.38 | 0.14% | 0.0208% |
| 0820200004 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 SE NE 20 99 23 | 5.90 | 114.37 | 1.50% | 0.2287% |
| 0820400002 | CENTRAL DISPOSAL SYSTEMS INC | 20 99 23 NE SE 20 99 23 | 5.40 | 145.43 | 1.91% | 0.2909% |
| 0821100001 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NW 21 99 23 | 157.75 | 7,603.42 | 100.00% | 15.2068% |
| 0821300001 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NW SW 21 99 23 | 32.00 | 1,237.11 | 16.27% | 2.4742% |
| 0821300002 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 NE SW 21 99 23 | 40.00 | 1,402.91 | 18.45% | 2.8058% |
| 0821300003 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 SW SW 21 99 23 | 2.00 | 54.01 | 0.71% | 0.1080% |
| 0821300004 | CENTRAL DISPOSAL SYSTEMS INC | 21 99 23 SE SW 21 99 23 | 33.40 | 985.95 | 12.97% | 1.9719% |
| 0827100002 | CHRISTIANSON ERIC & KATHY | 27 99 23 NW NW 27 99 23 EX A 5 A TR IN NW COR AND EX THAT PARTS OF DD & ALSO COM SW COR NW | 25.20 | 588.12 | 7.73% | 1.1762% |
| 0827100007 | CHRISTIANSON ERIC & KATHY | 27 99 23 NE NW 27 99 23 | 38.64 | 545.68 | 7.18% | 1.0914% |
| 0827100008 | CHRISTIANSON ERIC & KATHY | 27 99 23 SE NW 27 99 23 EX OPEN DITCH 2.00 A | 38.00 | 842.60 | 11.08% | 1.6852% |
| 0827100009 | CHRISTIANSON ERIC & KATHY | 27 99 23 SW NW 27 99 23 EX OPEN DITCH 2.43 A EX 6.45 A IN NW COR EX A TR 8 RDS X 12 RD | 28.68 | 467.60 | 6.15% | 0.9352% |
| 0827300006 | CHRISTIANSON ERIC L & KATHY L | 27 99 23 A TR IN N1/2 SW1/4 27 99 23 DESC BY METE & BDS IN BK 258 PG 269-70 | 32.80 | 275.40 | 3.62% | 0.5508% |

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

LATERAL 6 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|--|--|-------|------------------------------|-----------------------------|-------|----------------------------|
| | | SECTION & LEGAL DESC. | | | | | |
| 0822300007 | CHRISTIANSON PORK LLP | 22 99 23 PARCEL "A" IN SE SW DESC IN PLAT 2016-1359 | 9.44 | 65.77 | 0.87% | | 0.1315% |
| 0827400003 | DAHLE JOEL R & BETH A | 27 99 23 A TR OF LAND DESC AS COMM AT NE COR OF NE SE 27 99 23 TH WLY ALONG N BOUNDARY LINE | 4.30 | 51.56 | 0.68% | | 0.1031% |
| 0821400005 | DAKKEN TODD D & KIMBERLY J | 21 99 23 A TR IN N1/2 NE SE 21 99 23 DESC BY PLAT BK 3 PG 40 & 41 | 1.47 | 23.43 | 0.31% | | 0.0469% |
| 0821200003 | ENDERSON MARK E & SHEILA R | 21 99 23 BEG 403' S OF SECOR NE NE 21 99 23 WHICH IS THE PT OF BEG TH W | 17.96 | 981.13 | 12.90% | | 1.9623% |
| 0821400004 | ENDERSON MARK E & SHEILA R | 21 99 23 N1/2 NE SE 21 99 23 EX OPEN DITCH 2.00 A EX A TR | 15.88 | 1,105.50 | 14.54% | | 2.2110% |
| 0821200005 | ENDERSON MARK E & SHEILA R ETAL | 21 99 23 S1/2 NE 21 99 23 EX BEG 403' S OF SE COR NE NE 21 99 23 WHICH THE PT OF BEG TH W | 59.06 | 2,360.60 | 31.05% | | 4.7212% |
| 0821400001 | FLUGUM ALAN D & DEANNA L | 21 99 23 NW SE 21 99 23 | 40.00 | 1,400.47 | 18.42% | | 2.8009% |
| 0821400002 | FLUGUM ALAN D & DEANNA L | 21 99 23 SW SE 21 99 23 EX 7.57 A TR IN SE COR | 31.77 | 979.52 | 12.88% | | 1.9590% |
| 0821200006 | GROE DAVID D & LORINDA L | 21 99 23 W 235' OF THE E 960' OF THE N 2 ACRES OF SE NE & S 15.75 RDS OF NE NE 21 99 23 | 2.00 | 66.70 | 0.88% | | 0.1334% |
| 0821200007 | GROE DAVID D & LORINDA L | 21 99 23 N 2 ACRES OF SE NE & S 15.75 RDS NE NE ALL IN 21 99 23 EX W 235' OF E 960' THEREOF | 7.47 | 373.37 | 4.91% | | 0.7467% |
| 0821200009 | GROE HOLDINGS LLC | 21 99 23 PARCEL "A" LOC IN THE N 1/2 NE 21 99 23 DESC BY PLAT DOC 2018-0245 EX 9.10 ACRES IN FOREST COVER | 22.66 | 734.04 | 9.65% | | 1.4681% |
| 0827100001 | HAMSMITH SHANANDOAH & MARTIN AUSTIN | 27 99 23 N 605' OF W 360' OF NW 27 99 23 | 3.86 | 70.65 | 0.93% | | 0.1413% |
| 0822300004 | HANSON ROSS ETAL | 22 99 23 NE SW 22 99 23 | 23.90 | 509.05 | 6.70% | | 1.0181% |
| 0822300008 | HANSON ROSS ETAL | 22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359 | 26.80 | 530.43 | 6.98% | | 1.0609% |
| 0828200005 | HASSEBROEK DARLA D | 28 99 23 S 15 A NE NE 28 99 23 EX OPEN DITCH .50 A | 10.85 | 590.19 | 7.76% | | 1.1804% |
| 0828200007 | HASSEBROEK DARLA D | 28 99 23 SE NE 28 99 23 EX A TR 415' X 538' IN SE COR | 33.80 | 819.52 | 10.78% | | 1.6390% |
| 0828100004 | HASSEBROEK SHARLA K | 28 99 23 NE NW 28 99 23 EX A TR COMM AT NE COR OF NW 28 99 23 TH W | 7.60 | 155.76 | 2.05% | | 0.3115% |

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

LATERAL 6 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|--|--|---------|------------------------------|-----------------------------|---------|----------------------------|
| | | SECTION & LEGAL DESC. | (ACRES) | | | | |
| 0834100002 | HEESCH NORRINE M & ETAL 3/4 INT | 34 99 23 NE NW 34 99 23 | 33.00 | 460.88 | 6.06% | 0.9218% | |
| 0828100003 | HEIMDAL DENNIS & MARILYN INT | 28 99 23 COM AT NE COR OF NW 28 99 23 TH W ALONG N BOUN LINE OF SEC 28 700' TH S 400' TH E | 1.40 | 23.96 | 0.32% | 0.0479% | |
| 0821400009 | HENEY BLAKE & HENEY STRAUSS TINA M | 21 99 23 TR IN SE SE 21 99 23 DESC BY METES & BDS IN BK 250 PG 379-81 | 8.57 | 224.88 | 2.96% | 0.4498% | |
| 0822400003 | JOEBGEN JAMES E & DIXIE L | 22 99 23 A TR IN S1/2 SE 22 99 23 DESC IN PLAT DOC 07-0671 | 12.70 | 112.32 | 1.48% | 0.2246% | |
| 0828400004 | KEPHART JERALD E & PATRICIA F | 28 99 23 A TR IN E1/2 SE1/4 28 99 23 DESC BY METE & BDS IN BK 342 PG 318 | 10.30 | 86.06 | 1.13% | 0.1721% | |
| 0827100004 | KOEPPEN NATHAN A & JANIE M | 27 99 23 A TR OF LAND BEG AT A PT 1325' S OF NW COR 27 99 23 TH S 381' TH | 6.44 | 132.06 | 1.74% | 0.2641% | |
| 0827100003 | MARTINSON BENJAMIN | 27 99 23 ALL THAT PT OF NW NW 27 99 23 LYING S OF DD | 5.44 | 56.36 | 0.74% | 0.1127% | |
| 0835100002 | OLSON EDWARD E & JULIA A | 35 99 23 E1/2 NW NW 35 99 23 | 2.40 | 19.78 | 0.26% | 0.0396% | |
| 0828200001 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 NW NE 28 99 23 EX LOTS 1-2-3 | 33.05 | 699.74 | 9.20% | 1.3995% | |
| 0828200002 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 LOTS 1-2-3 IN NW NE 28 99 23 | 5.59 | 95.01 | 1.25% | 0.1900% | |
| 0828200003 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 5.45 A IN NE NE 28 99 23 | 5.45 | 201.89 | 2.66% | 0.4038% | |
| 0828200004 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 20.5 A LYING N OF OPEN DITCH NE NE 28 99 23 EX OPEN DITCH 2.5 A | 14.52 | 762.51 | 10.03% | 1.5250% | |
| 0828200006 | PETERSON HARLAN W & SHARON F TRUST | 28 99 23 SW NE 28 99 23 | 39.40 | 748.14 | 9.84% | 1.4963% | |
| 0822400005 | PETERSON KATHY S | 22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 20.18 AC DESC IN PLAT # 07-0671 | 16.60 | 147.91 | 1.95% | 0.2958% | |
| 0827200001 | PETERSON KENNETH M TRUST & HELEN R TRUST | 27 99 23 NW NE 27 99 23 | 38.64 | 599.88 | 7.89% | 1.1998% | |
| 0827200002 | PETERSON KENNETH M TRUST & HELEN R TRUST | 27 99 23 NE NE 27 99 23 | 37.40 | 288.10 | 3.79% | 0.5762% | |

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

LATERAL 6 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL (%) |
|-------------|---|--|------------|------------------------------|---------------|---------|----------------------------|
| | | SECTION & LEGAL DESC. | (% OF MAX) | | | | |
| 0826300001 | QUAD H FARMS LLC & HOLLAND SHARON K | 26 99 23 NW SW 26 99 23 | 6.00 | 65.20 | 0.86% | 0.1304% | |
| 0826300003 | QUAD H FARMS LLC & HOLLAND SHARON K | 26 99 23 SW SW 26 99 23 & SE SW 26 99 23 EX OPEN DITCH CONT 4.75 A & ALL THAT PT LYING E | 22.00 | 448.51 | 5.90% | 0.8970% | |
| 0827400001 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 NW SE 27 99 23 EX OPEN DITCH 2.3 A | 37.70 | 533.38 | 7.02% | 1.0668% | |
| 0827400004 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 NE SE 27 99 23 EX A TR 4.43 A | 35.57 | 531.62 | 6.99% | 1.0632% | |
| 0827400005 | QUAD H FARMS LLC & HOLLAND SHARON K | 27 99 23 SE SE 27 99 23 EX OPEN DITCH 3.17 A | 35.83 | 663.02 | 8.72% | 1.3260% | |
| 0816300001 | SEVERSON GARY & VIRGINIA | 16 99 23 NW SW 16 99 23 | 19.90 | 624.83 | 8.22% | 1.2497% | |
| 0816300002 | SEVERSON GARY & VIRGINIA | 16 99 23 NE SW 16 99 23 | 20.00 | 613.83 | 8.07% | 1.2277% | |
| 0816300004 | SEVERSON GARY & VIRGINIA | 16 99 23 SE SW 16 99 23 | 38.69 | 1,406.95 | 18.50% | 2.8139% | |
| 0827300005 | SKELLENGER NEAL G | 27 99 23 A TR IN SW NW SEC 27 DESC AS S 8 RDS OF W 12 RDS & A TR NW SW DESC IN BK 258 PG 385 | 6.47 | 113.16 | 1.49% | 0.2263% | |
| 08228200008 | SKELLENGER WILLIAM T | 28 99 23 A TR OF LAND 415' E & W BY 530' N & S IN SE COR OF NE 28 99 23 | 4.38 | 66.69 | 0.88% | 0.1334% | |
| 0822100001 | SORENSEN THAYNE | 22 99 23 NW NW 22 99 23 | 15.50 | 578.22 | 7.60% | 1.1564% | |
| 0822100003 | SORENSEN THAYNE | 22 99 23 NE NW 22 99 23 EX BLDG SITE | 2.30 | 49.60 | 0.65% | 0.0992% | |
| 08228400001 | SPENCER DAWN & JAMES MARSHALL | 28 99 23 NW SE 28 99 23 | 8.70 | 143.27 | 1.88% | 0.2865% | |
| 08228400006 | SPENCER DAWN & JAMES MARSHALL | 28 99 23 NE SE 28 99 23 EX TR DESC BK 342 PG 318 | 8.70 | 231.85 | 3.05% | 0.4637% | |
| 0822100004 | STENSRUDE GENE M | 22 99 23 SW NW 22 99 23 | 35.49 | 1,118.84 | 14.71% | 2.2377% | |
| 0822210005 | STENSRUDE GENE M | 22 99 23 SE NW 22 99 23 | 11.30 | 319.06 | 4.20% | 0.6381% | |
| 08222300001 | STENSRUDE GENE M | 22 99 23 N 35 A NW SW 22 99 23 | 31.07 | 1,229.68 | 16.17% | 2.4594% | |
| 0816400007 | THOMSON ORLOUE & LYLE | 16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286 | 36.80 | 971.16 | 12.77% | 1.9423% | |
| 0821400003 | TROE JEREMY MICHAEL | 21 99 23 COM AT S COR OF SEC 21 99 23 TH S 89*4253" E 671.53' ALONG S LINE OF SEC | 10.53 | 217.43 | 2.86% | 0.4349% | |
| 08228300004 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 28 99 23 149.91 A TR S 1/2 SW & S 1/2 SE 28 99 23 EX 10.80 A D DITCH | 7.00 | 32.12 | 0.42% | 0.0642% | |

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

LATERAL 6 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | CLASS | PERCENT OF TOTAL |
|------------|---------------------------|---|---------------------------|----------|---------------------|
| | | | | | (%) |
| 0827200003 | WINNEBAGO COUNTY | 27 99 23 S 1/2 NE 27 99 23 (PART OF OLD COUNTY HOME)) | 77.33 | 729.68 | 9.60% |
| 0827300003 | WINNEBAGO COUNTY | 27 99 23 N1/2 SW EX 2 TRACTS & S1/2 SW & SW SE 27 99 23 AND NW NW 34 99 23 WRP #000512 | 186.90 | 2,047.87 | 26.93% |
| 0834200002 | WINNEBAGO COUNTY | 34 99 23 N 1/2 NE 34 99 23 & W 1/2 NW NW 35 99 23 EX PARCEL "A" DESC BY PLAT 2019-1678 (PART OF THE COUNTY HOME FARM) | 37.70 | 445.04 | 5.85% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | 58.85 | 1,934.56 | 3.8691% |
| | TOTAL WINNEBAGO COUNTY | 1,944.62 | 50,000.00 | | 100.0000% |

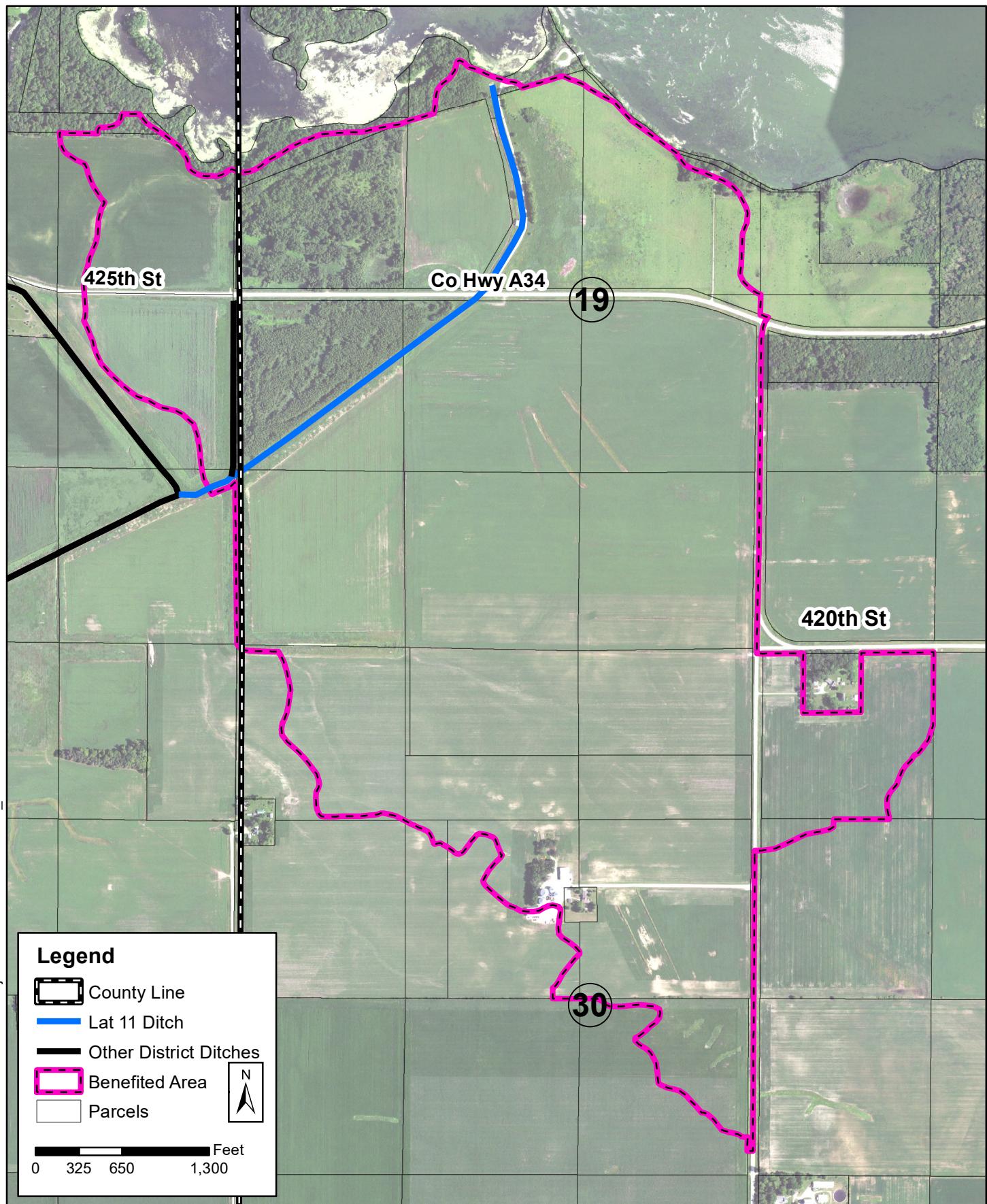
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 11 Open Ditch

Benefited Lands Map

Winnebago and Worth County, Iowa



LATERAL 11 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL (%) |
|---------------------------------|---|--|--|---------------------------|---------------|--------|-------------------------|
| | | SECTION & LEGAL DESC. | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | |
| 0824200007 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 SE NE 24 99 23 | | 26.30 | 311.11 | 19.57% | 3.0387% |
| 0824400005 | FJONE MARK A & SUSAN L FAMILY TRUST | 24 99 23 NE SE 24 99 23 EX OPEN DITCH 2.89 A | | 19.50 | 379.50 | 23.87% | 3.7066% |
| 0824400006 | FJONE MARK A & SUSAN L TRUST | 24 99 23 A PIECE ON N SIDE SE SE CONT 1.25 DESC AS COMM AT NE COR SE SE TH W ABOUT 32 RDS TO | | 0.30 | 5.95 | 0.37% | 0.0581% |
| 0824200004 | RICE LAKE CHAPTER OF THE IZAAK WALTON LEAGUE | 24 99 23 COMM AT THE NW COR OF THE E1/2 SW NE TH E ALONG THE N LINE OF ABOVE DESC 20 ACRES | | 1.00 | 3.13 | 0.20% | 0.0306% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | | 2.57 | 60.12 | | 0.5872% |
| | | TOTAL WINNEBAGO COUNTY | | 49.67 | 759.81 | | 7.4212% |

| WORTH COUNTY PARCELS | | | | | | | |
|-----------------------------|---|--|--|-------|----------|---------|----------|
| 0530400001 | OLSON, EDWARD E & JULIA & LEILA | 30 99 22 NW SE EXC. PAR. | | 14.30 | 31.65 | 1.99% | 0.3091% |
| 0519200003 | SCHMIDT, JOSEPH O DRYDEN, JANELLE K SCHMIDT, MAVIS D | SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT LOT 3 IN W 1/2 NE EXC PAR | | 30.80 | 1,589.98 | 100.00% | 15.5296% |
| 0519100012 | SCHMIDT, JOSEPH O SCHMIDT, MAVIS D DRYDEN, JANELLE K | SECTION:19 TOWNSHIP:99 RANGE:22 BRISTOL GOVT. LOT 4 IN E 1/2 NW E OF CO DITCH | | 18.00 | 1,018.76 | 64.07% | 9.9504% |
| 0519100004 | STATE OF IA | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SW NW BRISTOL | | 2.93 | 14.78 | 0.93% | 0.1444% |
| 0519100009 | STATE OF IOWA | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN SE NE BRISTOL | | 2.54 | 103.06 | 6.48% | 1.0066% |
| 0519100011 | STATE OF IOWA | | | 0.69 | 42.75 | 2.69% | 0.4175% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,238.39. Actual assessments are proportionately adjusted based on the total amount actually levied.

LATERAL 11 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|-------------------|---|---|---------------------------|-----------------------------|---------------|-------------------------|
| 0519300001 | STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN FRL NW SW BRISTOL | 22.02 | 435.30 | 27.38% | 4.2516% |
| 0519300002 | STATE OF IOWA & ACTING THROUGH DNR IOWA DNR CLEAR LAKE WILDLIFE UNIT | SECTION:19 TOWNSHIP:99 RANGE:22 PAR IN NW COR NE SW BRISTOL | 1.66 | 98.16 | 6.17% | 0.9587% |
| 0519100005 | STATE OF IOWA ACTING THROUGH IOWA DEPARTMENT OF NATURAL RESOURCES IOWA DNR CLEAR LAKE WILDLIFE UNIT | 19-99-22 FRL SW NW EX. | 29.28 | 504.65 | 31.74% | 4.9290% |
| 0519100010 | STATE OF IOWA PROPERTY TAX COORDINATOR | 19 99 22 LOT 4 IN E 1/2 NWW. OF CO. DITCH | 21.60 | 464.10 | 29.19% | 4.5329% |
| 0530100013 | TENOLD, ANDREW & KATELYN | SECTION:30 TOWNSHIP:99 RANGE:22 PAR B IN SE NW & SW NE BRISTOL | 1.49 | 3.14 | 0.20% | 0.0307% |
| 0530200007 | TENOLD, ANDREW & KATELYN, MCDANIEL, JANET | SECTION:30 TOWNSHIP:99 RANGE:22 NE EX PARS BRISTOL | 28.96 | 221.25 | 13.92% | 2.1610% |
| 0530200005 | TENOLD, ANDREW & KATELYN, MCDANIEL, JANET | SECTION:30 TOWNSHIP:99 RANGE:22 SE NE EX PAR BRISTOL | 1.87 | 17.14 | 1.08% | 0.1674% |
| 0519300003 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 FRL NW SW EXC PAR BRISTOL | 11.82 | 227.39 | 14.30% | 2.2210% |
| 0519300006 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 FRL SW SW EXC PAR BRISTOL | 38.08 | 706.18 | 44.41% | 6.8974% |
| 0519400010 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:19 TOWNSHIP:99 RANGE:22 SW SE BRISTOL | 38.88 | 109.09 | 6.86% | 1.0655% |
| 0530100003 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 W 1/4 SE NW BRISTOL | 0.70 | 2.12 | 0.13% | 0.0207% |

Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,238.39. Actual assessments are proportionately adjusted based on the total amount actually levied.

LATERAL 11 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | BENEFIT UNITS (% OF MAX) | CLASS | PERCENT OF TOTAL (%) |
|------------|---|--|---------------------------|-----------------------------|---------|----------------------------|
| 0530100004 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NE NW EXC W 2 RDS BRISTOL | 24.38 | 297.20 | 18.69% | 2.9028% |
| 0530100007 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 FRL NW NW EXC PAR BRISTOL | 24.20 | 223.69 | 14.07% | 2.1848% |
| 0530100011 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 W 2 RDS OF N 50 RDS OF NE NW BRISTOL | 0.62 | 5.74 | 0.36% | 0.0561% |
| 0530200001 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST | SECTION:30 TOWNSHIP:99 RANGE:22 N 50 RDS NW NE BRISTOL | 24.38 | 235.42 | 14.81% | 2.2994% |
| 0519300004 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, ARLYN D TENOLD, JUDITH A | SECTION:19 TOWNSHIP:99 RANGE:22 NE SW EXC PAR BRISTOL | 36.18 | 1,218.45 | 76.63% | 11.9008% |
| 0519300007 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D | SECTION:19 TOWNSHIP:99 RANGE:22 SE SW PAR BRISTOL | 40.00 | 370.36 | 23.29% | 3.6174% |
| 0519400001 | TENOLD, ARLYN & JUDITH REVOCABLE TRUST TENOLD, JUDITH A TENOLD, ARLYN D | SECTION:19 TOWNSHIP:99 RANGE:22 NW SE BRISTOL | 36.10 | 775.86 | 48.80% | 7.5779% |
| 0530100010 | TENOLD, PAUL A & TERESA L | 30 99 22 S 30 RDS OF NE NW NW EX PAR B BRISTOL | 15.00 | 86.13 | 5.42% | 0.8412% |
| 0530100012 | TENOLD, PAUL A & TERESA L | SECTION:30 TOWNSHIP:99 RANGE:22 E 3/4 SE 30 99 22 S 30 RDS. OF NW NE | 12.20 | 34.50 | 2.17% | 0.3370% |
| 0530200002 | TENOLD, PAUL A & TERESA L | SECTION:30 TOWNSHIP:99 RANGE:22 SE NW EX PAR B BRISTOL | 14.62 | 134.38 | 8.45% | 1.3125% |
| 0530200008 | TENOLD, PAUL A & TERESA L | 38.21 | 132.38 | 8.33% | 1.2930% | |
| 0000000099 | WORTH SECONDARY ROADS | | 12.99 | 374.97 | | 3.6624% |
| | TOTAL WORTH COUNTY | | 544.50 | 9,478.58 | | 92.5788% |
| | TOTAL (ALL) | | 594.17 | 10,238.39 | | 100.0000% |

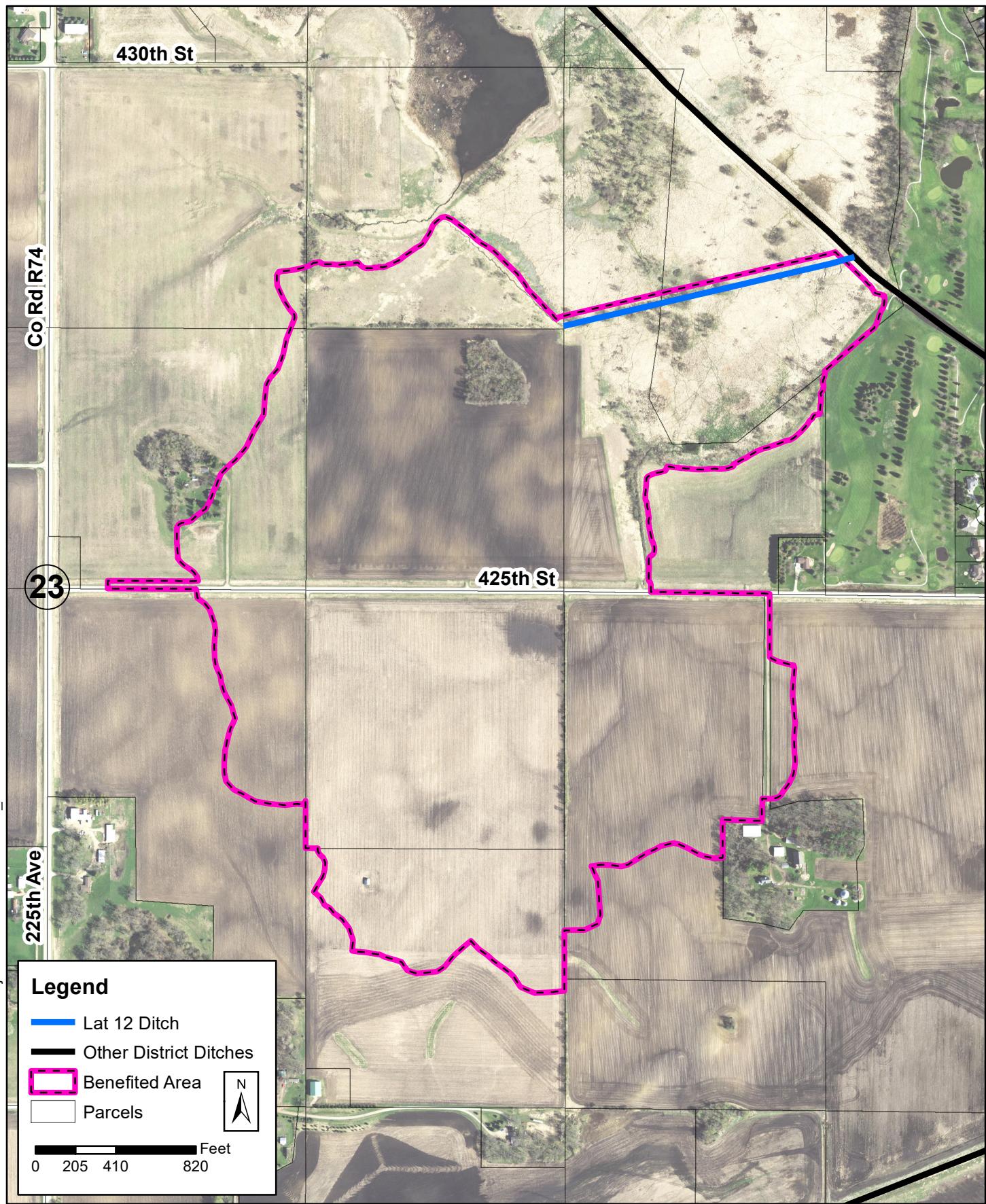
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,238.39. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 12 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 12 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS (% OF MAX) | PERCENT OF TOTAL (%) |
|---------------------------------|--|--|----------|-----------|------------------------------|---------------|---------------------|----------------------------|
| | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | |
| 0824300007 | BEAL CALVIN G & BROOKE K | PARCEL "A" SW 1/4 DESC BY PLAT 2018-1978 | 0.80 | 22.46 | 1.09% | 0.2246% | | |
| 0823400002 | PETERSON PARNELL J & MARY J | 23 99 23 NE SE 23 99 23 | 38.18 | 1,532.86 | 74.64% | 15.3286% | | |
| 0823400005 | PETERSON PARNELL J & MARY J | 23 99 23 SE SE 23 99 23 EX PARCEL "E" DESC BY PLAT DOC 2020-2222 | 16.30 | 487.16 | 23.72% | 4.8716% | | |
| 0823400001 | SANSGARD CLAIR | 23 99 23 A TR OF LAND IN W1/2 SE 23 99 23 DES BY MIETES & BOUNDS IN BK 247 PG 170 | 10.10 | 289.37 | 14.09% | 2.8937% | | |
| 0813100003 | STATE OF IOWA | 13 99 23 L 5 IN NW 13 99 23 (39.46 A) NW NE 13 99 23 EX E 1000' OF S 819' (22.00 A) | 15.40 | 1,609.78 | 78.39% | 16.0978% | | |
| 0823200001 | THORVILSON CLAUDIA J | 23 99 23 NW NE 23 99 23 EX .31 A FOR ROW | 0.80 | 50.62 | 2.47% | 0.5062% | | |
| 0823200005 | THORVILSON CLAUDIA J | 23 99 23 SW NE 23 99 23 EX .34 A FOR ROW EX TR 165' E & W BY 264' N & S CONT .51 A | 10.90 | 610.77 | 29.74% | 6.1077% | | |
| 0823200004 | TIEDMAN DANIEL G & DAVID C | 23 99 23 SE NE 23 99 23 | 38.18 | 2,053.54 | 100.00% | 20.5354% | | |
| 0824100001 | TIEDMAN DANIEL G & DAVID C | 24 99 23 ALL THAT PART OF W1/2 NW 1/4 W & S OF RICE LAKE EX A TR 240' X 290' ALSO KNOW AS | 16.80 | 1,014.57 | 49.41% | 10.1457% | | |
| | | 24 99 23 | | | | | | |
| 0824300008 | TIEDMAN DANIEL G & DAVID C | SW 1/4 EXCS 1/2 SW SW AND EXC PARCEL "A" DESC BY PLAT 2018-1978 | 32.80 | 1,076.44 | 52.42% | 10.7644% | | |
| 0823200002 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 23 99 23 NE NE 23 99 23 | 10.50 | 841.06 | 40.96% | 8.4106% | | |
| 0000000003 | WINNEBAGO SECONDAR ROADS | | 6.32 | 411.37 | | 4.1137% | | |
| | | TOTAL WINNEBAGO COUNTY | 197.08 | 10,000.00 | | 100.0000% | | |

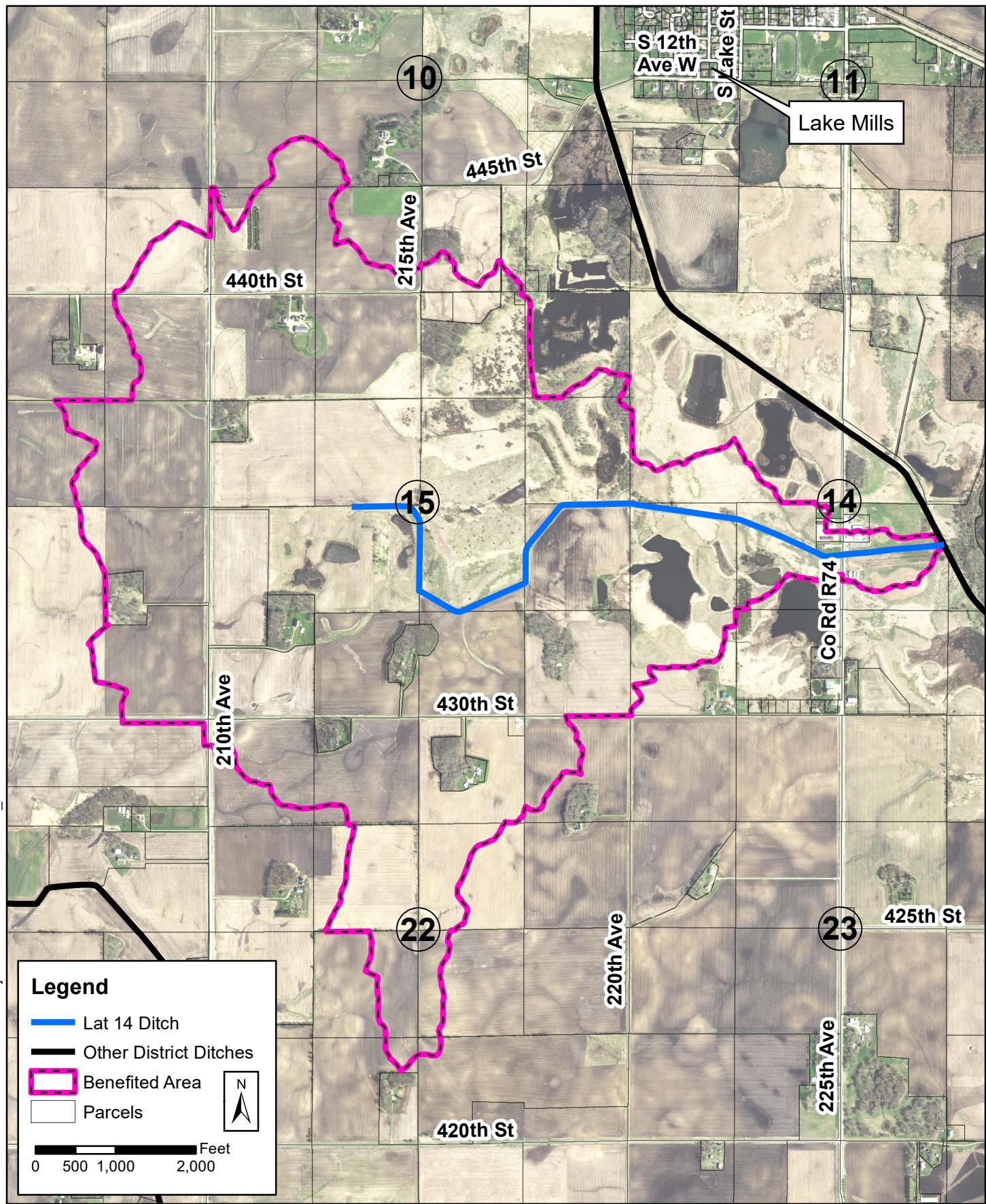
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$10,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 14 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 14 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
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. | | | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | | | |
| 0816200003 | ABELE PAUL | 16 99 23 NE NE 16 99 23 | | 28.20 | 381.99 | 10.69% | 0.7640% | | | |
| 0815300005 | ANDERSON ALEC | 15 99 23 SE SW 15 99 23 EX TR DESC IN BK 281 PG 301 | | 33.91 | 1,951.53 | 54.64% | 3.9031% | | | |
| 0815400005 | ANDERSON ALEC | 15 99 23 SW SE 15 99 23 EX TR 1.83 A | | 37.17 | 1,591.62 | 44.56% | 3.1832% | | | |
| 0815400007 | ANDERSON ALEC | 15 99 23 NW SE 15 99 23 EX TR DESC BY METES & BDS IN BK 297 PG 200 | | 2.21 | 147.45 | 4.13% | 0.2949% | | | |
| 0814326004 | CASPERSON TIMOTHY A & APRIL M | 14 99 23 PART OF NE SW DESC BY PLAT BK 6 PG 319 | | 0.79 | 14.73 | 0.41% | 0.0295% | | | |
| 0822200007 | DAIRYLAND POWER COOPERATIVE | 22 99 23 TR IN NW NE DESC IN PLAT #051597 | | 1.00 | 30.82 | 0.86% | 0.0616% | | | |
| 0816200005 | EVENSON HARLAN & BEVERLY TRUST | 16 99 23 SW NE 16 99 23 | | 10.60 | 296.38 | 8.30% | 0.5928% | | | |
| 0816200006 | EVENSON HARLAN & BEVERLY TRUST | 16 99 23 SE NE 16 99 23 | | 38.20 | 680.82 | 19.06% | 1.3616% | | | |
| 0822400001 | HANSON DAVID R LIFE ESTATE & ANNETTE L | 22 99 23 NW SE 22 99 23 THORVILSON FARM | | 9.80 | 311.95 | 8.73% | 0.6239% | | | |
| 0814326006 | HANSON ROSS & PAULA | 14 99 23 TR IN NE SW 14 99 23 CONT 1.83 ACRES DESC IN DOC 990764 PLAT BK 7 PG 72 | | 1.30 | 10.45 | 0.29% | 0.0209% | | | |
| 0822300004 | HANSON ROSS ETAL | 22 99 23 NE SW 22 99 23 | | 16.20 | 635.88 | 17.80% | 1.2718% | | | |
| 0822300008 | HANSON ROSS ETAL | 22 99 23 SE SW EXC PARCEL "A" DESC IN PLAT 2016-1359 | | 2.80 | 54.33 | 1.52% | 0.1087% | | | |
| 0822200002 | HAUGEN HARTWICK A ETAL | 22 99 23 NE NE 22 99 23 | | 13.80 | 591.03 | 16.55% | 1.1821% | | | |
| 0815300007 | HENDERSON AARON | 15 99 23 TR IN V1/2 SW 15 99 23 DESC BY PLAT IN #07-2022 | | 9.58 | 512.54 | 14.35% | 1.0251% | | | |
| 0815200008 | INTERSTATE POWER & LIGHT COMPANY | 15 99 23 PARCEL "D" NE 15 99 23 DESC BY PLAT DOC 2019-1561 | | 3.20 | 58.32 | 1.63% | 0.1166% | | | |
| 0810400011 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 E 20 RDS OF SW SE 10 99 23 | | 1.30 | 10.67 | 0.30% | 0.0213% | | | |
| 0815200002 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 PARCEL C IN NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 | | 32.04 | 1,521.09 | 42.59% | 3.0422% | | | |

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

LATERAL 14 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | CLASS | PERCENT OF TOTAL | |
|------------|-----------------------------------|---|---------------------------|----------|---------------------|------------|
| | | | | | BENEFIT UNITS | (% OF MAX) |
| 0815200005 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 E 10 RDS OF N 8 RDS NW NE 15 99 23 | 0.50 | 17.37 | 0.49% | 0.0347% |
| 0815200006 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 NE NE 15 99 23 | 6.20 | 281.21 | 7.87% | 0.5624% |
| 0815200007 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 SE NE 15 99 23 | 40.00 | 1,810.21 | 50.68% | 3.6204% |
| 0815300008 | IOWA DEPT OF NATURAL RESOURCES | 15 99 23 THAT PART OF THE W1/2 SW 1/4 AND NE1/4 15 99 23 DESC BY DEED DOC 2012-0684 AND WRP | 55.18 | 3,571.83 | 100.00% | 7.1437% |
| 0814351002 | KINGLAND THOMAS O & SHERYL R | 14 99 23 W1/2 SW 14 99 23 EX TR LYING N OF MIDDLE OF DRAINAGE DITCH DESC IN DOC 2022-0918 | 57.20 | 2,479.50 | 69.42% | 4.9590% |
| 0815400002 | KINGLAND THOMAS O & SHERYL R | 15 99 23 NE SE 15 99 23 EX A TR TO FOREST COVER | 40.00 | 2,605.02 | 72.93% | 5.2100% |
| 0815400004 | KINGLAND THOMAS O & SHERYL R | 15 99 23 SE SE 15 99 23 EX A TR TO FOREST COVER | 39.00 | 1,188.68 | 33.28% | 2.3774% |
| 0810300001 | KNUDTSON KERBY | 10 99 23 NW SW 10 99 23 | 7.20 | 123.95 | 3.47% | 0.2479% |
| 0810300002 | KNUDTSON KERBY | 10 99 23 SW SW 10 99 23 | 33.80 | 684.62 | 19.17% | 1.3692% |
| 0810300005 | KNUDTSON KERBY | 10 99 23 SE SW 10 99 23 | 15.80 | 307.37 | 8.61% | 0.6147% |
| 0810300008 | KNUDTSON KERBY | 10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019- 0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC | 3.40 | 62.40 | 1.75% | 0.1248% |
| 0814400001 | LANGFALD RONALD G & ARDIS | 14 99 23 NW SE 14 99 23 W OF DD EX OPEN DITCH 4.25 A EX .26 A FOR ROW | 12.30 | 284.94 | 7.98% | 0.5699% |
| 0814400901 | LANGFALD RONALD G & ARDIS | 14 99 23 2.58 ACRES WITHIN THE NW SE SEC 14 99 23 | 0.80 | 6.44 | 0.18% | 0.0129% |
| 0814100005 | PAYNE CHARLES A TRUST | 14 99 23 NW 14 99 23 EX OPEN DITCH 6.62 A EX TR CONT 1.01 A PLAT BK 6 PG 252-3 | 22.10 | 1,058.34 | 29.63% | 2.1167% |
| 0822200005 | PETERSON DENNIS K & SANDRA K | 22 99 23 TR IN NW NE 22 99 23 DESC IN PLAT BK 5 PG 270 | 7.81 | 262.14 | 7.34% | 0.5243% |
| 0822400005 | PETERSON KATHY S | 22 99 23 S 1/2 SE 22 99 23 EX A TR CONT 2018 AC DESC IN PLAT # 07-0671 | 1.40 | 30.45 | 0.85% | 0.0609% |

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

LATERAL 14 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | AREA BENEFITED (ACRES) | CLASS | PERCENT OF TOTAL | |
|------------|--|---|---------------------------|----------|------------------|------------|
| | | | | | BENEFIT UNITS | (% OF MAX) |
| 0814326005 | ROBERTS JERRY W | 14 99 23 TR IN NE SW 14 99 23 CONT 1.26 A DESC IN DOC 990763 PLAT IN BK 7 PG 71 | 0.50 | 7.24 | 0.20% | 0.0145% |
| 0815300006 | ROBERTS STEPHEN J & DEBRA S | 15 99 23 TR IN SE SW AND A TR IN SW SE 15 99 23 DESC IN PLAT BK 5 PG 190-1 | 6.92 | 197.01 | 5.52% | 0.3940% |
| 0809400004 | SMITH SUSAN L | 09 99 23 SE 9 99 23 EX A TR IN SE COR "A" BY SURVEY DOC 2015-0212 | 14.40 | 266.85 | 7.47% | 0.5337% |
| 0810400010 | SMITH SUSAN L | 10 99 23 W 3/4 SW SE 10 99 23 NOW KNOWN AS PARCEL 15 99 23 NW NW 15 99 23 | 6.20 | 98.15 | 2.75% | 0.1963% |
| 0815100001 | SMITH SUSAN L | 15 99 23 NW NW 15 99 23 | 37.19 | 1,068.93 | 29.93% | 2.1379% |
| 0815100002 | SMITH SUSAN L | 15 99 23 NE NW 15 99 23 | 39.00 | 1,304.82 | 36.53% | 2.6096% |
| 0815100004 | SMITH SUSAN L | 15 99 23 SE NW 15 99 23 | 40.00 | 2,082.39 | 58.30% | 4.1648% |
| 0815100006 | SMITH SUSAN L | 15 99 23 SW NW 15 99 23 EX A TR CONT 4.86 A | 33.33 | 2,255.33 | 63.14% | 4.5107% |
| 0815200009 | SMITH SUSAN L | 15 99 23 PARCEL "B" NW NE 15 99 23 DESC BY PLAT DOC 2015-0212 & EX PARCEL "D" DESC BY PLAT 2019-1561 | 4.60 | 101.25 | 2.83% | 0.2025% |
| 0822200003 | SMITH SUSAN L | 22 99 23 SW NE 22 99 23 | 20.30 | 664.88 | 18.61% | 1.3298% |
| 0822200006 | SMITH SUSAN L | 22 99 23 NW NE 22 99 23 EX TR DESC IN PLAT BK 5 PG 270 EX TR CONT .99 A DEC PLAT 051597 | 30.20 | 1,561.80 | 43.73% | 3.1236% |
| 0822100001 | SORENSEN THAYNE | 22 99 23 NW NW 22 99 23 | 22.40 | 1,219.05 | 34.13% | 2.4381% |
| 0822100003 | SORENSEN THAYNE | 22 99 23 NE NW 22 99 23 EX BLDG SITE | 33.30 | 1,681.02 | 47.06% | 3.3620% |
| 0822100005 | STENSRUDE GENE M | 22 99 23 SE NW 22 99 23 | 28.60 | 1,224.56 | 34.28% | 2.4491% |
| 0815300001 | SWANSON SHANE | 15 99 23 N 1/2 SW 15 99 23 EX A TR DESC BY PLAT #07- 2022 CONT 3.09 ACRES AND EX N 30'OF | 19.91 | 1,297.60 | 36.33% | 2.5952% |
| 0815300003 | SWANSON SHANE | 15 99 23 SW SW 15 99 23 EX A TR DESC IN PLAT 07-2022 CONT 6.49 A | 30.71 | 1,751.82 | 49.05% | 3.5036% |
| 0822100002 | THOMPSON TRAVIS M | 22 99 23 TR IN N1/2 NW 22 99 23 DESC AS COMM AT NW COR OF E1/2 N1/2 NW SAID SEC 22 | 3.40 | 176.71 | 4.95% | 0.3534% |
| 0816400007 | THOMPSON ORLOUE & LYLE | 16 99 23 SE 16 99 23 EX A TR BY PLAT IN BK 5 PG 286 | 70.50 | 3,214.38 | 89.99% | 6.4288% |
| 0815400006 | US FISH & WILDLIFE SERVICE DIVISION OF REALTY | 15 99 23 SW NE & 36.11 A N OF D DITCH IN NW SE ALL IN SEC 15 99 23 DESC IN BK 297 PG 200-1 | 76.11 | 3,294.92 | 92.25% | 6.5898% |
| 0816400006 | WASTE MANAGEMENT NATIONAL SERVICES | 16 99 23 A TR IN SE 16 99 23 DESC BY PLAT IN BK 5 PG 286 | 7.96 | 386.59 | 10.82% | 0.7732% |

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

LATERAL 14 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS | PERCENT OF TOTAL (%) |
|------------|---------------------------|--|----------|--|---------------------------|---------------|--------|----------------------------|
| | | | | | | | | |
| 0815100005 | WUBBEN MIKE | 15 99 23 A TR IN SW NW SEC 15 DESC BY METES & BDS | | | 4.86 | 194.64 | 5.45% | 0.3893% |
| 0814326001 | YOUNG HARRIET J & BILLY K | 14 99 23 NE SW 14 99 23 EX OPEN DITCH 3.10 A EX A TR | | | 23.80 | 747.00 | 20.91% | 1.4940% |
| 0814351003 | YOUNG HARRIET J & BILLY K | 14 99 23 ALL THAT PART OF NW1/4 SW1/4 14 99 23 LYING NORTH OF MIDDLE OF DRAINAGE DITCH | | | 3.09 | 123.79 | 3.47% | 0.2476% |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | | | 32.02 | 1,503.20 | | 3.0064% |
| | TOTAL WINNEBAGO COUNTY | | | | 1,174.09 | 50,000.00 | | 100.0000% |

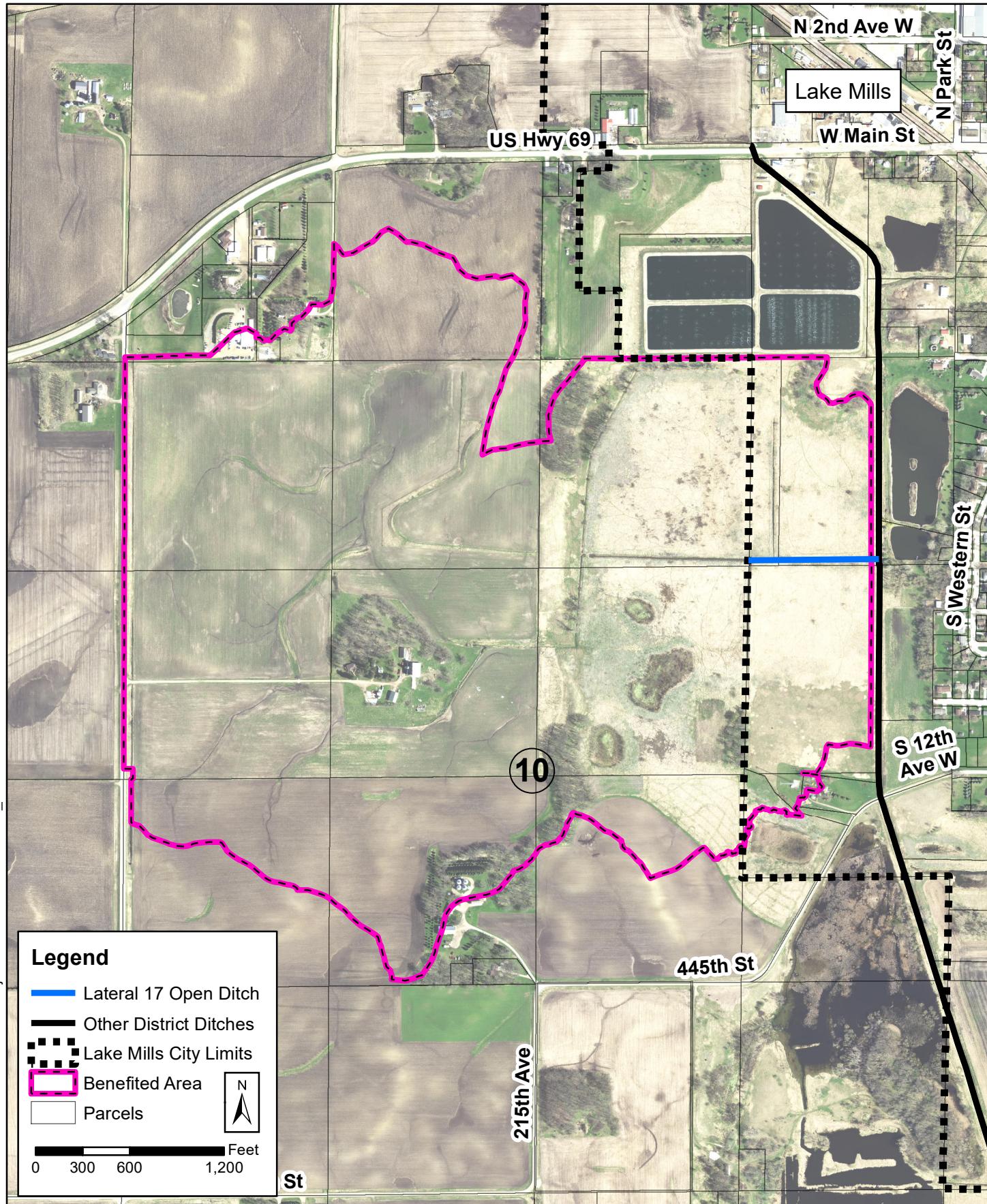
Benefit units can be viewed as a dollar assessment amount for a theoretical levy of \$50,000. Actual assessments are proportionately adjusted based on the total amount actually levied.

Joint Drainage District No. 2-3

Lateral 17 Open Ditch

Benefited Lands Map

Winnebago County, Iowa



LATERAL 17 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | LOCATION | | AREA BENEFITED (ACRES) | CLASS (% OF MAX) | PERCENT OF TOTAL (%) | | |
|---------------------------------|--------------------------------|--|--|------------------------------|---------------------|----------------------------|--|--|
| | | SECTION & LEGAL DESC. | | | | | | |
| WINNEBAGO COUNTY PARCELS | | | | | | | | |
| 0810100001 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 NW NW 10 99 23 | | 37.18 | 589.60 | 31.47% 5.8960% | | |
| 0810100002 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 NE NW 10 99 23 | | 36.60 | 790.48 | 42.20% 7.9048% | | |
| 0810100003 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 SW NW 10 99 23 | | 38.17 | 684.72 | 36.55% 6.8472% | | |
| 0810100004 | BORGMEYER CRAIG M & KATHLEEN M | 10 99 23 SE NW 10 99 23 | | 40.00 | 882.98 | 47.13% 8.8298% | | |
| 0803300016 | GRACE COMMUNITY CHURCH OF 325 | 03 99 23 TR IN SW SW 3 99 23 DESC Y PLAT IN BK 5 PG | | 1.40 | 13.00 | 0.69% 0.1300% | | |
| 0810201001 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 NW NE 10 99 23 | | 39.30 | 1,639.62 | 87.53% 16.3962% | | |
| 0810251001 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 SW NE 10 99 23 | | 40.00 | 1,873.31 | 100.00% 18.7331% | | |
| 0810300001 | KNUDTSON KERBY | 10 99 23 NW SW 10 99 23 | | 15.10 | 253.69 | 13.54% 2.5369% | | |
| 0810300008 | KNUDTSON KERBY | 10 99 23 NE SW EX PARCEL "A" & "B" DESC BY PLAT 2019-0232 AND EX A TR IN SE CORNER OF SAID PARCEL CONT 1.07 AC | | 27.60 | 505.15 | 26.97% 5.0515% | | |
| 0810400001 | KNUDTSON KERBY | 10 99 23 NW SE 10 99 23 | | 14.10 | 441.09 | 23.55% 4.4109% | | |
| 0803300011 | LOVIK BEVERLY A | 03 99 23 SE SW 3 99 23 | | 18.30 | 299.63 | 15.99% 2.9963% | | |
| 0803300017 | STENSrud MICHAEL I & LAURA J | 03 99 23 THAT PART OF SW SW S OF 22.87 HWY 69 3 99 23 EX TR DESC BY PLAT IN BK 5 PG 325 | | 2.40 | 25.09 | 1.34% 0.2509% | | |
| 0803300018 | USCOC OF GREATER IOWA LLC | 03 99 23 TRACT 10 WITHIN PART OF TRACT 9 IN SW 1/4 3 99 23 DESC BY PLAT DOC 2012-2577 | | 0.50 | 6.75 | 0.36% 0.0675% | | |
| 0000000003 | WINNEBAGO SECONDARY ROADS | | | 3.61 | 60.49 | 0.6049% | | |
| | TOTAL RURAL WINNEBAGO COUNTY | | | 314.26 | 8,065.60 | 80.6560% | | |

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.

LATERAL 17 OPEN DITCH

JOINT DRAINAGE DISTRICT NO. 2-3 (WINNEBAGO - WORTH)
RECLASSIFICATION OF LANDS FOR DRAINAGE BENEFITS

| PARCEL NO. | NAME OF OWNER | SECTION & LEGAL DESC. | LOCATION | | AREA BENEFITED (ACRES) | BENEFIT UNITS | CLASS (% OF MAX) | PERCENT OF TOTAL (%) |
|---------------------------|--|--|----------|-----------|------------------------------|---------------|---------------------|----------------------------|
| | | | | | | | | |
| LAKE MILLS PARCELS | | | | | | | | |
| 0810226001 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 THE WESTERLY 186.26' OF THE W1/2 NE NE 10 99 23 | 5.65 | 248.18 | 13.25% | 2.4818% | | |
| 0810400014 | IOWA DEPT OF NATURAL RESOURCES | 10 99 23 A 6.46 ACTR DESC IN DOC #040009 10 99 23 | 1.40 | 54.24 | 2.90% | 0.5424% | | |
| 0810226002 | PETERSON BENJAMIN R & MEGAN S | 10 99 23 A TR LYING W OF CEN LINE OF DD #2 IN NE NE 10 99 23 EX W 5.65 A | 14.70 | 633.50 | 33.82% | 6.3350% | | |
| 0810400003 | PETERSON DONALD W & DEANN | 10 99 23 TRACT IN N1/2 NE SE 10 99 23 DESC BY METES AND BOUNDS | 0.31 | 3.07 | 0.16% | 0.0307% | | |
| 0810276001 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 10 99 23 SE NE EX E 20 RDS 10 99 23 EXEMPT FOR OPEN DITCH | 22.70 | 988.93 | 52.79% | 9.8893% | | |
| 0810400015 | WINNEBAGO COOPERATIVE TELECOM ASSOCIATION | 10 99 23 LYING WV OF OPEN DITCH & HWY 10 99 23 EX TR EX 6.68 A TR DESC IN DOC #040009 | 0.80 | 6.48 | 0.35% | 0.0648% | | |
| | | TOTAL LAKE MILLS | 45.56 | 1,934.40 | | 19.3440% | | |
| | | TOTAL (ALL) | 359.82 | 10,000.00 | | 100.0000% | | |

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.