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Commissioners' Report: Reclassification of Benefits

Drainage District No. 4

Lateral 40 & Lateral 42
Kossuth County, Iowa

Filed: March 17th, 2026

Submitted by:

Bolton & Menk, Inc.
1609 U.S. Hwy 18 East
Algona, IA 50511
P: 515-395-3140

**COMMISSIONERS' REPORT
RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 4
LATERAL 40 & LATERAL 42
KOSSUTH COUNTY, IA
2026**

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COMMISSIONERS' REPORT
RECLASSIFICATION OF BENEFITS
DRAINAGE DISTRICT NO. 4
LATERAL 40 & LATERAL 42
KOSSUTH COUNTY, IA
2026

We, Steven Struecker, James E. Goche Jr., and Tyler A. Conley, P.E., having previously filed oath, depose, and say that we are the commissioners duly appointed to reclassify lands within the boundaries of Drainage District No. 4 Lateral 40 and Lateral 42 Kossuth County, Iowa.

Pursuant to said appointment, we have examined the Drainage District's records, as recorded by the Kossuth County Auditor, to establish the original intended assessment boundary of this District. Any lands previously not recorded within the boundary of this District but have been found to be receiving benefits from the facilities of this District, were annexed into the District. We have examined each quarter-quarter section or smaller tract of land and have classified each of these parcels. The percentage of benefit each parcel derives from the District's drainage facilities has been determined. There are the Lateral 40 and Lateral 42 schedules.

The **Lateral 40** and **Lateral 42** schedules apportion costs related to facility improvements that were part of the 2025 Facility Improvements Project and the Reclassification Costs. The costs are divided to the lands in the district according to the relative percentages of benefit they receive. These schedules are intended to provide a basis upon which to spread levies required to cover the cost of the recent Facilities Improvement project as well as those costs for future repairs to these facilities. Outstanding stamped warrants were used to determine the amount displayed on both of these facility schedules.

We have established the interior drainage boundaries to the lands served and benefited by these facilities. The enclosed schedules with plats reflect the benefitted lands established for each facility.

Schedules: The individual schedules are intended to list all parcels benefited by the district facility for which the schedule is prepared. For each parcel in the district, the schedules provide the following:

1. The names of the landowner thereof as shown on the transfer books in the Kossuth County Auditors' Offices.
2. The parcel numbers and descriptions.
3. The number of benefited acres.
4. The classification or percentage of benefits derived relative to a 100% benefit assigned to the tract found to have the greatest benefit.
5. An apportionment of the estimated total project costs for the 2025 Facility Improvement Project according to our classification of the benefited lands.
6. The ratio of cost to the total cost.

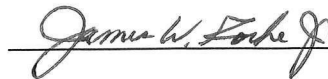
The schedules also show benefits to the Kossuth County Secondary Road ROW.

We recommend that this report containing two (2) schedules be adopted.

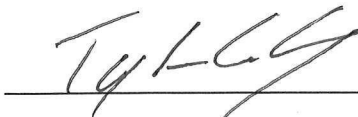
Respectfully submitted,



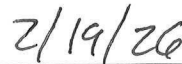
Steven Struecker, Kossuth Co. Landowner



James W. Goche Jr., Kossuth Co. Landowner



Tyler A. Conley, P.E. Engineer



Date



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RECLASSIFICATION SCHEDULE

LATERAL 40

DRAINAGE DISTRICT NO. 4

KOSSUTH COUNTY, IOWA

Lateral 40 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2025 levy.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
Arndorfer, Cynthia M	0631100005	31-99-29	W 1/2 TRACT ""B"" OF SURVEY RECORDED BK 8 PP 165	44.72	55.87	\$47,398.45	3.362%
Arndorfer, Cynthia M	0631200005	31-99-29	E 1/2 TRACT ""B"" AS SURVEYED & RECORDED IN BK 8 PP 165	1.71	0.96	\$814.44	0.058%
Bormann, Jesse James	0631100001	31-99-29	NW NW	31.09	38.96	\$33,052.51	2.344%
Bormann, Jesse James	0631100003	31-99-29	SW NW	33.35	57.72	\$48,967.94	3.473%
Charleson LLC	0536100005	36-99-30	PARCEL 1 LOC IN NENW AS DESC BY SURVEY DOC #2007-3848	4.58	12.13	\$10,290.73	0.730%
Charleson LLC	0536300018	36-99-30	PARCEL 3 LOC IN SW/4 AS DESC BY SURVEY DOC#2025/2891	5.84	11.83	\$10,036.22	0.712%
Cruz, Albert	0525400006	25-99-30	PARCEL A LOC IN SWSE AS DESC BY SURVEY DOC #2004-3311	6.61	5.55	\$4,708.46	0.334%
Geerdes, Janice	0525400001	25-99-30	NW SE	40.00	30.87	\$26,189.19	1.857%
Geerdes, Janice	0525400002	25-99-30	NE SE	39.00	18.50	\$15,694.85	1.113%
Geerdes, Janice	0525400004	25-99-30	SE SE	38.00	36.02	\$30,558.30	2.167%
Geerdes, Janice	0525400005	25-99-30	SW SE EX PARCEL A AS DESC BY SURVEY DOC #2004-3311	26.85	23.91	\$20,284.53	1.439%
Guerdet, David	0536300011	36-99-30	NE SW EX E 656' THEREOF	20.12	47.10	\$39,958.24	2.834%
Guerdet, David	0536300013	36-99-30	SE SW EX E 656' THEREOF	1.39	1.55	\$1,314.97	0.093%
Guerdet, David Guerdet, Jana	0536300015	36-99-30	NW SW EX PART OF PARCEL 1 AS DESC BY SURVEY DOC 2016/2211 & EX PART OF PARCEL 3 DESC BY SURVEY DOC2025/2891	30.53	53.29	\$45,209.66	3.206%
Johnson Family Revocable Living Trust	0630300001	30-99-29	NW SW	6.56	4.26	\$3,614.06	0.256%
Johnson Family Revocable Living Trust	0630300005	30-99-29	SW SW EX TR DESC BY SURVEY RECORDED IN BK 8 PP 326	9.58	4.37	\$3,707.38	0.263%

RECLASSIFICATION SCHEDULE

LATERAL 40

DRAINAGE DISTRICT NO. 4

KOSSUTH COUNTY, IOWA

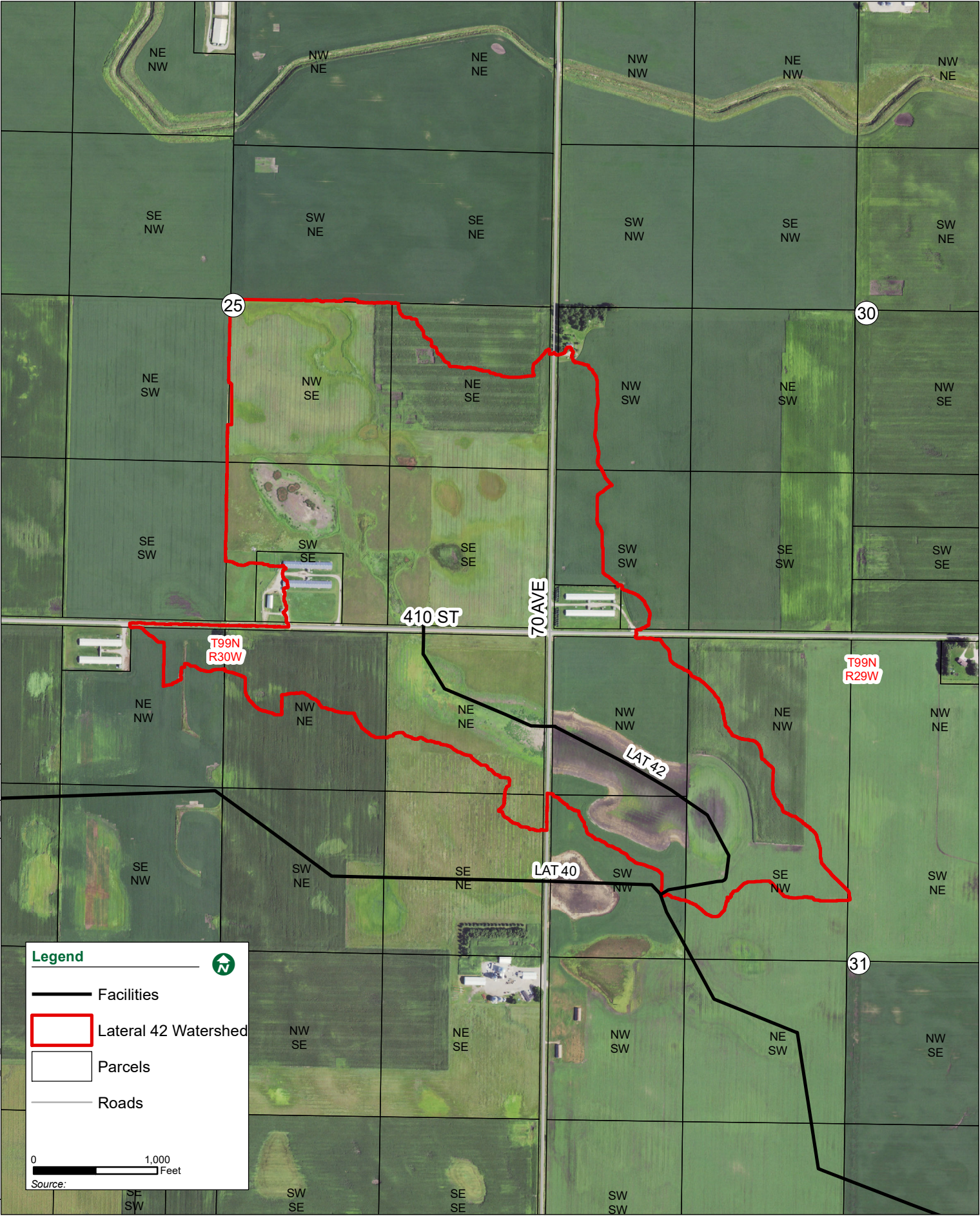
Lateral 40 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2025 levy.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
Johnson, Lyndon L	0630300006	30-99-29	TR OF LAND LOC IN SW SW AS DESC BY SURVEY RECORDED IN BK 8 PP 326 30 99 29	4.30	2.97	\$2,519.66	0.179%
Jones, Bruce & Joy Family Trust	0535100001	35-99-30	NW NW	2.68	1.62	\$1,374.36	0.097%
Jones, Bruce & Joy Family Trust	0535100002	35-99-30	NE NW	3.99	3.52	\$2,986.26	0.212%
Jones, Bruce & Joy Family Trust	0535100003	35-99-30	SW NW	11.00	12.74	\$10,808.24	0.767%
Jones, Bruce & Joy Family Trust	0535100004	35-99-30	SE NW	39.55	68.09	\$57,765.54	4.097%
Jones, Bruce & Joy Family Trust	0535200001	35-99-30	NW NE	0.90	0.75	\$636.28	0.045%
Jones, Bruce & Joy Family Trust	0535200002	35-99-30	NE NE	8.73	24.48	\$20,768.11	1.473%
Jones, Bruce & Joy Family Trust	0535200003	35-99-30	SW NE	35.33	70.26	\$59,606.50	4.227%
Jones, Bruce & Joy Family Trust	0535200004	35-99-30	SE NE	35.35	82.71	\$70,168.71	4.977%
Jones, Bruce & Joy Family Trust	0535300001	35-99-30	NW SW	1.10	1.11	\$941.69	0.067%
Jones, Bruce & Joy Family Trust	0535300002	35-99-30	NE SW	27.88	49.69	\$42,155.52	2.990%
Jones, Bruce & Joy Family Trust	0535300004	35-99-30	SE SW	3.28	6.54	\$5,548.34	0.393%
Jones, Bruce & Joy Family Trust	0535400001	35-99-30	NW SE	37.77	67.13	\$56,951.10	4.039%
Jones, Bruce & Joy Family Trust	0535400002	35-99-30	NE SE	35.63	76.33	\$64,756.11	4.593%
Jones, Bruce & Joy Family Trust	0535400003	35-99-30	SW SE	5.15	4.61	\$3,910.99	0.277%
Jones, Bruce & Joy Family Trust	0535400004	35-99-30	SE SE	1.35	1.36	\$1,153.78	0.082%
Kollasch, Angeline & Kollasch, Randall Rev Lvg Trust	0536100001	36-99-30	NW NW	38.00	95.80	\$81,273.88	5.764%
Kollasch, Angeline & Kollasch, Randall Rev Lvg Trust	0536100003	36-99-30	SW NW	39.00	95.83	\$81,299.33	5.766%
Kollasch, Angeline & Kollasch, Randall Rev Lvg Trust	0536100004	36-99-30	SE NW	40.00	100.00	\$84,837.03	6.017%
Kollasch, Angeline & Kollasch, Randall Rev Lvg Trust	0536100006	36-99-30	NE NW EX PARCEL 1 AS DESC BY SURVEY DOC #2007-3848	34.42	75.87	\$64,365.86	4.565%
Laubenthal, Charles T	0536200001	36-99-30	NW NE	39.00	41.68	\$35,360.08	2.508%
Laubenthal, Charles T	0536200002	36-99-30	NE NE	38.00	47.19	\$40,034.60	2.839%
Laubenthal, Charles T	0536200003	36-99-30	SW NE	40.00	80.92	\$68,650.13	4.869%
Laubenthal, Charles T	0536200004	36-99-30	SE NE	39.00	62.63	\$53,133.43	3.768%
Laubenthal, Charles T	0536300009	36-99-30	PARCEL 2 LOC IN E1/2 SW1/4 AS DESC BY SURVEY DOC#2021/2229	4.74	7.91	\$6,710.61	0.476%
Laubenthal, Charles T	0536300012	36-99-30	E 656' OF NE SW EX PART OF PARCEL 2 AS DESC BY SURVEY DOC #2021/2229	4.96	8.34	\$7,075.41	0.502%

RECLASSIFICATION SCHEDULE**LATERAL 40****DRAINAGE DISTRICT NO. 4****KOSSUTH COUNTY, IOWA****Lateral 40 Maintenance Assessment Schedule****This schedule is intended for future maintenance. It is not a 2025 levy.**

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
Laubenthal, Charles T	0536400001	36-99-30	NW SE	19.68	28.04	\$23,788.30	1.687%
Laubenthal, Charles T	0536400002	36-99-30	NE SE	7.35	8.76	\$7,431.72	0.527%
Morrow, Kimberly A - 1/2 Int Rees, Violet - 1/2 Int	0631300001	31-99-29	NW SW	23.27	25.77	\$21,862.50	1.551%
Morrow, Kimberly A - 1/2 Int Rees, Violet - 1/2 Int	0631300002	31-99-29	NE SW	40.00	38.47	\$32,636.81	2.315%
Morrow, Kimberly A - 1/2 Int Rees, Violet - 1/2 Int	0631300003	31-99-29	SW SW	0.15	0.05	\$42.42	0.003%
Morrow, Kimberly A - 1/2 Int Rees, Violet - 1/2 Int	0631300004	31-99-29	SE SW	24.09	7.92	\$6,719.09	0.477%
Smith, Laverne E	0631400001	31-99-29	NW SE	17.06	6.30	\$5,344.73	0.379%
Smith, Laverne E	0631400002	31-99-29	NE SE	0.40	0.01	\$8.48	0.001%
Smith, Laverne E	0631400003	31-99-29	SW SE	39.00	18.84	\$15,983.30	1.134%
Smith, Laverne E	0631400004	31-99-29	SE SE	36.32	3.75	\$3,181.39	0.226%
Kossuth County Secondary Roads Department				21.43	31.13	\$26,409.78	1.870%
			Total	1139.79		\$1,410,000.00	100.000%



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RECLASSIFICATION SCHEDULE

LATERAL 42

DRAINAGE DISTRICT NO. 4

KOSSUTH COUNTY, IOWA

Lateral 42 Maintenance Assessment Schedule

This schedule is intended for future maintenance. It is not a 2025 levy.

Deedholder(s)	Parcel Number	Sec-Twp -Rng	Legal Description	Benefited Acres	Class. %	Assessment (\$)	Ratio To Total Cost
Arndorfer, Cynthia M	0631100005	31-99-29	W 1/2 TRACT ""B"" OF SURVEY RECORDED BK 8 PP 165	29.44	2.06	\$921.52	0.401%
Bormann, Jesse James	0631100001	31-99-29	NW NW	31.09	42.09	\$18,828.55	8.186%
Bormann, Jesse James	0631100003	31-99-29	SW NW	10.88	1.42	\$635.22	0.276%
Cruz, Albert	0525400006	25-99-30	PARCEL A LOC IN SWSE AS DESC BY SURVEY DOC #2004-3311	6.61	16.01	\$7,161.92	3.114%
Geerdes, Janice	0525400001	25-99-30	NW SE	40.00	73.97	\$33,089.76	14.387%
Geerdes, Janice	0525400002	25-99-30	NE SE	39.00	42.83	\$19,159.58	8.330%
Geerdes, Janice	0525400004	25-99-30	SE SE	38.00	100.00	\$44,734.03	19.450%
Geerdes, Janice	0525400005	25-99-30	SW SE EX PARCEL A AS DESC BY SURVEY DOC #2004-3311	26.85	65.51	\$29,305.26	12.741%
Johnson Family Revocable Living Trust	0630300001	30-99-29	NW SW	6.56	9.05	\$4,048.43	1.760%
Johnson Family Revocable Living Trust	0630300005	30-99-29	SW SW EX TR DESC BY SURVEY RECORDED IN BK 8 PP 326	9.58	10.36	\$4,634.45	2.015%
Johnson, Lyndon L	0630300006	30-99-29	TR OF LAND LOC IN SW SW AS DESC BY SURVEY RECORDED IN BK 8 PP 326 30 99 29	4.30	7.17	\$3,207.43	1.395%
Kollasch, Angeline & Kollasch, Randall Rev Lvg Trust	0536100006	36-99-30	NE NW EX PARCEL 1 AS DESC BY SURVEY DOC #2007-3848	4.33	3.33	\$1,489.64	0.648%
Laubenthal, Charles T	0536200001	36-99-30	NW NE	18.25	30.05	\$13,442.58	5.845%
Laubenthal, Charles T	0536200002	36-99-30	NE NE	29.86	78.75	\$35,228.05	15.317%
Laubenthal, Charles T	0536200004	36-99-30	SE NE	1.89	2.17	\$970.73	0.422%
Kossuth County Secondary Roads Department				10.65	29.38	\$13,142.85	5.713%
			Total	307.29		\$230,000.00	100.000%