



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

NEWS RELEASE

Contact: Rob Sand
515/281-5835
Or Jim Cunningham
515/281-5834

FOR RELEASE

February 24, 2025

Auditor of State Rob Sand today released a report on the City of Nashua (City). The reaudit was performed at the request of petitioners pursuant to Section 11.6(4)(a)(2) of the Code of Iowa. The petition submitted to the Office of Auditor of State requested a reaudit of the year ended June 30, 2022.

The reaudit was requested as a result of concerns over the ownership of the Nashua Dam (Dam) and Chickasaw County awarding \$50,000.00 of American Rescue Plan Act Funds to the City of Nashua for repairs on the dam.

Sand reported the available documentation showed the City did not own the dam prior to December 3, 2024. This conclusion was based on a "Quit Claim Deed" (Deed) filed with the Chickasaw County Recorder on April 22, 1991. The Quit Claim Deed includes the following language:

"Lot One (1) of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the Fifth Principal Meridian, **except** the East Seventy (70) feet South of the mill race of said lot together with the hydro-electric power plant and dam located thereon." (Emphasis added)

On December 3, 2024, a new "Quit Claim Deed" was filed with the Chickasaw County Recorder by MidAmerican Energy. The new Quit Claim Deed deeded the dam and hydro-electric power plant to the City of Nashua. Prior to December 3, 2024, no additional documents were located by the County Assessor or City officials showing the hydro-electric power plant and dam had been deeded to the City of Nashua.

Sand also reported the City received \$50,000.00 in American Rescue Plan Act Funds (ARPA) from Chickasaw County. Because the City did not own the Dam at the time the funds were awarded the County improperly awarded the ARPA funds to the City. However, based on discussion with City and County Officials, they believed the City did own the Dam at the time the funds were awarded by the County.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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CITY OF NASHUA
AUDITOR OF STATE'S REPORT ON A REVIEW
OF THE OWNERSHIP OF THE NASHUA DAM
FOR THE PERIOD
JULY 1, 2021 THROUGH DECEMBER 31, 2024

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City of Nashua

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
<u>As of January 2024</u>		
Harold Kelleher III	Mayor	December 2025
Ernest Willsher	Council Member, Mayor Pro Tem	December 2025
Peggy Hall (Appointed 2/2024)	Council Member	December 2025
Jacob Johnson	Council Member	December 2028
Samantha Johnson	Council Member	December 2028
Dan Zwanziger	Council Member	December 2028

City Officials

John Ott	City Clerk	December 2025
David Skilton	City Attorney	December 2025

City of Nashua



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834

Rob Sand
Auditor of State

Auditor of State's Report on Reaudit

To the Members of the Nashua City Council:

We received a request to perform a reaudit of the City of Nashua in accordance with Section 11.6(4)(a)(2) of the *Code of Iowa*. The reaudit was requested as a result of concerns regarding the ownership of the Nashua Dam and funding proved by Chickasaw County for the dam. Based on discussions with City officials and a review of the preliminary information available, we performed the following procedures for the period July 1, 2021, through December 31, 2024.

1. Obtained and reviewed City Council minutes and any relevant information presented in the Council packets related to the Nashua Dam.
2. Examined deeds recorded with the County Registrar and information provided by the County Assessor related to the Nashua Dam to determine ownership of the dam.
3. Reviewed disbursements made by the City of Nashua related to the Dam to determine the reason for the disbursement,
4. Reviewed the Chickasaw County Board of Supervisor minutes and related information to determine the propriety of the funds award to the City of Nashua for the dam.
5. Reviewed agreements between the City of Nashua and the operator of the hydro-electric plant to determine who was responsible for repairs and maintenance.

Based on the procedures performed, the City did not own the Dam until a Quit Claim Deed was filed on December 3, 2024. Sand also reported the City received \$50,000.00 in American Rescue Plan Act Funds (ARPA) from Chickasaw County. Because the City did not own the Dam at the time the funds were awarded, the County improperly awarded the ARPA funds to the City. However, City and County officials believed the City owned the dam at the time the funds were awarded. The report includes recommendations to help strengthen the district's policies and procedures.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the City, additional matters might have come to our attention that would have been reported to you.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the assistance extended to us by the officials and personnel of the City of Nashua and Chickasaw County the during the course of the reaudit.

ROB SAND
Auditor of State

February 11, 2025

City of Nashua

For the period July 1, 2021 through December 31, 2024

Background Information

We received a reaudit request related to the ownership of and repairs made to the Nashua dam. The request specified the concerns listed in the next section of this report, including:

- Does the City own the dam and related powerhouse?
- Did Chickasaw County improperly award American Rescue Plan Act Funds (ARPA) to the City for the dam?
- Is the City responsible for repairs to the dam and powerhouse?
- Has sales tax on the sale of the water been remitted to the Iowa Department of Revenue?

As a result of the request, we performed a review of available records to address these concerns. Our findings are discussed in more detail below.

While the procedures performed addressed the concerns presented, the procedures do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the financial statements of the City of Nashua, other matters might have come to our attention that would have been reported to you.

Concerns and Auditor’s Responses

- 1) **Ownership** – Concerns were raised that the City of Nasua does not own the dam?

Auditor’s Response – The following is a timeline based on available information related to the ownership of the Nashua Dam.

- July 29, 1987 an agreement was entered into between Iowa Public Service Company and the City of Nashua. Based on the agreement IPSC owned the dam and surrounding land. As part of the agreement, IPSC would make certain repairs to the “Nashua dam” and convey the Property and also the land on which it has flow rights to the City.

Under the agreement the City agreed to pay IPSC the actual cost of the repair and construction work in excess of \$165,000.00 not to exceed for its total share the sum of \$157,500.00.

Comparing the legal descriptions in the agreement to a map provided by the County Assessor, it appears the City does not own the Dam.

- March 7, 1988 – The City and Chickasaw County entered into an agreement forming the Chickasaw Cedar Lake Improvement Council. The agreement includes the following paragraph:

“WHEREAS, the CITY has contracted to acquire said dam and approximately seven hundred acres of the adjacent impoundment from its owner, the Iowa Public Service Company, and that the transfer thereof constitutes a gift from said Company, and in addition thereto, said Company is in the process of providing, at its cost, all preliminary engineering and renovative work and the payment of cash in the sum of \$165,000.00...”

Based on the above section of the agreement, the City is acquiring the Dam from IPSC as a gift. The agreement does not specify a contract or contract date as to when the City was to acquire the dam as a gift.

- April 22, 1991 – A “Quit Claim Deed” was filed with the Chickasaw County Recorder whereby Iowa Public Service Company quit claimed property to the City of Nashua for “Certain value received and the sum of one dollar.” The Quit Claim Deed includes the following language:

“Lot One· (1) of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the Fifth Principal Meridian, **except** (*emphasis added*) the East Seventy (70) feet South of the mill race of said lot together with the hydro-electric power plant and dam located thereon.”

Based on the wording above, IPSC did not quit claim the hydro-electric power plant or the dam to the City of Nashua. A copy of the “Quit Claim Deed” is included in **Appendix 1**.

- January 22, 1992 – Per the Secretary of State’s website, Iowa Public Service filed articles of merger. The actual articles were not available on the Secretary of States Website for our review.

However, according to Wikipedia, “MidAmerican Energy was formed in 1995 by the merger of the Iowa-Illinois Gas and Electric Company, the main electric and gas provider for southeastern Iowa, with Midwest Resources, the main power provider for central and western Iowa.[3] Midwest Resources in turn, was formed in 1990 by the merger of Midwest Energy and Iowa Resources. Midwest Energy was the holding company for Iowa Public Service company (IPS), the main power provider for northwestern Iowa, while Iowa Resources was the holding company for Iowa Power and Light Company, the main power provider for central and southwestern Iowa.[4]”

Footnotes to this comment - 3. James Averweg Testimony before the Iowa Utilities Board (<http://www.alliantenergy.com/Investors/CompanyInformation/RatesandRegulatoryMatters/ssLINK/016001>), Iowa Utilities Board, June 7, 2007.

4. Midwest Resources Inc (http://www.fundinguniverse.com/company-histories/MIDWEST-RESOUR_CES-INC-Company-History.html) company history from Funding Universe

Based on the above information, at some point IPSC merged with Midwest Energy and eventually became a part of Midwest Energy. Based on the Quit Claim Deed dated April 22, 1991, IPSC still owned the hydro-electric power plant and the dam until they became part of Midwest Energy. At the time IPSC merged with Midwest Energy or another company, its assets would have become part of the new company.

- February 21, 1995 – IoWater Power Corporation is incorporated per the Secretary of States Website.

- October 18, 1995 – The City enters into a lease agreement with IoWater Power Corporation (IPC). The agreement includes the following section:

“WHEREAS, the City of Nashua is the owner of the powerhouse and dam known (collectively as the "Nashua Hydro Plant") located in Chickasaw County, Iowa on the on the Cedar River; and
WHEREAS, IPC desires to lease Nashua Hydro Plant for the commercial production of electricity from (Lessor).”

Based on these sections, the City believed it owned the hydro-electric power plant and the dam and could lease them to IPC.

- December 3, 2024 – A Quit Claim Deed was filed with the Chickasaw County Recorder. The Quit Claim Deed was prepared by MidAmerican Energy Company and grants the ownership of the Nashua Dam to the City of Nashua. The Quit Claim Deed was signed on November 12, 2024. A copy of the deed is included in **Appendix 2**.

Response – The City agrees with the auditor’s response.

Conclusion – Based on the quit claim deed filed on April 22, 1991, it can be interpreted, the City was not deeded the hydro-electric power plant and/or dam located thereon. Based on our interpretation of the Deed, the hydro-electric power plant and dam remained with IPSC. When IPSC merged with Midwest Energy, which later became part of Midwest Resources and subsequently MidAmerican Energy, ownership of the hydro-electric power plant and the dam would have passed to these entities. However, the City continued to repair and maintain the dam and believed it owned the dam during this period. According to City official’s they believed the City did own the dam until questions were raised in late 2023.

Because this was a legal issue, City officials worked with legal counsel and MidAmerican Energy officials to resolve the issue. As a result, on December 3, 2024 a “Quit Claim Deed” was filed with the Chickasaw County Recorded by MidAmerican Energy. The Quit Claim Deed was signed and dated November 12, 2024. The deed transferred the ownership of the hydro-electric power plant and dam to the City of Nashua.

- 2) **Repairs to the Dam** – Was the City responsible for the repairs to the Dam?

Auditor’s Response – As previously stated, the City enter into an agreement with IPSC for repairs to the dam in July 1987. The City’s share of repair expenses was not to exceed \$157,500.00.

Under a lease agreement with IoWater dated October 18, 2005, IoWater agreed to repair, maintain, and keep the generation equipment located in the powerhouse in good operational state. The City agreed, at their expense, that prior to the commencement of the Lease Term and during the lease term the City would repair, maintain and keep the Hydro Plant and Dam structure in good repair and keep the dam and floodgates in good repair and operating condition.

We requested the City provide a printout of expenses related to the dam. Based on the information provided by the City, we noted the following major expenses:

- June 30, 2020 - \$45,790.00 for the roof replacement on the Powerhouse.
- November – Decembre 2020 – The ledger shows an entry for \$974,830.32 which included a notation “LAKE/DAM-FEMA APRON SCOUR REPA DISASTER #42890PW#301.” This expense was moved to a different fund as it related to a disaster covered by FEMA and was not a normal repair or maintenance expense.
- July 2020 – July 2023 – Operational Equipment Repairs totaling 29,231.70.
- May 2021 – August 2023 – Operating expenses – oil totaling \$4,750.20.
- December 2021 – March 2024 – Electric and gas expense totaling \$1,971.05.
- March 2022 – February 2024 – Legal expense totaling \$50,396.50.
- July 2022 – August 2023 - Professional services totaling \$29,808.12. This excludes \$31,847.50 which included a description of “DAM-DIVERS FOR INSPEC/REPAIR” which was moved to a different fund.
- February 2023 – June 2023 – Engineering fees totaling \$45,059.41.

Response – The City agrees with the Auditor’s response.

Conclusion – Because the City entered into a lease agreement in which stated “during the lease term the City would repair, maintain and keep the Hydro Plant and Dam structure in good repair and keep the dam and floodgates in good repair and operating condition” the City would be responsible for the repairs and maintenance.

- 3) **ARPA Funds** – During the May 1, 2023 Chickasaw County Board meeting, a motion was made and approved “to provide \$50,000.00 in assistance for the Nashua Dam out of ARPA pending a public hearing on a budget amendment.” The motion passed on a 3-2 vote. A public hearing on the budget amendment for budget fiscal year 23-24 was held on July 24, 2023. The budget amendment referenced in the May 1,2023 minutes was passed on a 3 to 2 vote.

On July 11, 2023 the City submitted a letter to the Chickasaw County Board of Supervisors requesting \$50,000.00” to aid with engineering and other associated costs to evaluate the Dam that created cedar lake/impoundment.” During the July 31, 2023 Board of Supervisors meeting, the Board approved claims totaling \$144,915.16. The claims list included with the minutes included the \$50,00.00 check to be issued to the City of Nashua. On July 31, 2023 Chickasaw County issued the \$50,000.00 check to the City of Nashua. The claim voucher included a notation “FY 24 BDGT ALLOC.”

According to City and County officials they believed the City owned the dam at the time the County awarded the funds.

Auditor’s Response – As stated above, the City did not own the Dam at the time the City requested the funds. As a result, the \$50,000.00 in ARPA funds allocated to the City of Nashua is improper.

Auditor's Recommendation – Because both County and City officials believed the City owned the Dam at the time the award was made, County officials should work with legal counsel to determine the propriety of the \$50,000.00 awarded to the City.

Response – The City will work with legal counsel.

Conclusion – Response accepted.

- 4) **Sales Tax** – Was sales tax collected from the sale of power remitted to the Iowa Department of Revenue?

Auditor's Response – Because this is a sales tax issue, we contacted the Iowa Department of Revenue (Department). According to a representative from the Department, the Department has received a referral regarding the property in question and are looking into the issue.

Auditor's Recommendation – None

Response – No response required.

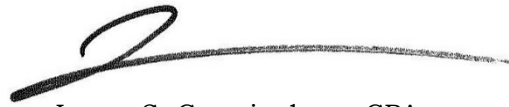
Conclusion – None.

City of Nashua

Staff

This reaudit was performed by:

James S. Cunningham, CPA, Chief Deputy

A handwritten signature in black ink, consisting of a large, stylized initial 'J' followed by a long, horizontal, slightly wavy line that tapers to the right.

James S. Cunningham, CPA
Chief Deputy Auditor of State

City of Nashua

Appendices

City of Nashua

Copy of April 22, 1991 Quit Claim Deed

DOCUMENT No. 01680 FILED FOR RECORD THE 22nd DAY OF April 1991 AT 11:38 STATE OF IOWA, CHICKASAW COUNTY.
 RECORDING FEE \$ 10.00 BY Mary C. Murray Recorder
 TRANSFER FEE \$ 10.00 O'CLOCK A.M. BOOK 147 DEEDS PAGE 104-105 BY Mary C. Murray Deputy



QUIT CLAIM DEED

SPACE ABOVE THIS LINE FOR RECORDER

For the consideration of CERTAIN VALUE RECEIVED AND THE SUM OF ONE Dollar(s) and other valuable consideration, IOWA PUBLIC SERVICE COMPANY

do hereby Quit Claim to CITY OF NASHUA, IOWA, a municipal Corporation

all our right, title, interest, estate, claim and demand in the following described real estate in Chickasaw County, Iowa:

Lot One (1) of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the Fifth Principal Meridian, except the East Seventy (70) feet South of the mill race of said lot together with the hydro-electric power plant and dam located thereon.

All of that part of the Northwest Quarter of the Southwest Quarter of Section Seventeen (17), Township Ninety-four (94) North, Range Fourteen (14) West of the 5th P.M., lying West of the Illinois Central Railroad, North of Sample Street, Nashua, Iowa, and South of the Centre line of the Cedar River; also the following described parcel: Commencing at the Southeast Corner of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the 5th P.M., thence West seventy feet (70 ft.), thence North Eighty-five feet (85 ft.) to Mill Race on South side of Cedar River, thence Easterly along South side of Mill Race to Section line between Sections Seventeen (17) and Eighteen (18), thence South on Section Line to place of beginning together with hydro-electric station tail race located thereon.

There is no monetary consideration for this conveyance, other than the sum of ONE DOLLAR (\$1.00). Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the real estate.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Dated: _____ IOWA PUBLIC SERVICE COMPANY (Grantor)

STATE OF _____, COUNTY _____, ss: _____ (Grantor)

On this _____ day of _____, 19____, before me the undersigned, a Notary Public in and for said State, personally appeared _____

to me known to be the identical persons named in and who executed the foregoing instrument and acknowledged that they executed the same as their voluntary act and deed.

Notary Public
(This form of acknowledgment for individual grantor(s) only)

Thomas C. Watt
THOMAS C. WATT, Vice President (Grantor)

B.A. Mansfield
BEVERLY A. MANSFIELD, Secretary (Grantor)

B.A. Mansfield
B.A. Mansfield (Grantor)

(Grantor)

(Grantor)

(Grantor)

(Grantor)

(Grantor)

City of Nashua

Copy of April 22, 1991 Quit Claim Deed

01680

QUIT CLAIM DEED

FILE NO. TO 1991 APR 22 AM 11:38
MAY 2 1991
CHICHADEE COUNTY RECORDER

Entered upon transfer books and for taxation
this _____ day of _____, 19____
Auditor
By _____ Deputy

Filed for record, indexed and delivered to
County Auditor this 23rd day
of April, 1991
at 11:38 o'clock A. M., and recorded in
book 147 pages 104-105
of Chicassaw County Records.
Recorder's fee \$ 10.00 PAID.
Auditor's fee \$ 10.00 PAID.
Mary C. Murray Recorder
By Robert H. Holligan Deputy

WHEN RECORDED RETURN TO
John R. Connor
Nashua, Ia

STATE OF _____ COUNTY, ss:
On this _____ day of _____, 19____ before me, the undersigned, a Notary Public
In and for said County and said State, personally appeared _____
to me known to be the identical persons named in and who executed the foregoing instrument, and acknowledged that
they executed the same as their voluntary act and deed.

STATE OF IOWA HOOBLER COUNTY, ss:
On this 15th day of April, 1991, before me, the undersigned, a Notary Public
In and for said State, personally appeared THOMAS C. VATT and BEVERLY A. MAXFIELD
to me personally known, who, being by me duly sworn, did say that they are the _____
Vice President, East District _____ and Assistant Secretary _____ respectively,
of said corporation, that (no seal has been procured by the said) corporation; that said instrument was signed and sealed
on behalf of said corporation by authority of its Board of Directors; and that the said THOMAS C. VATT
THOMAS C. VATT and BEVERLY A. MAXFIELD as such officers, acknowledged the execution of said
instrument voluntarily act and deed of said corporation, by it and by them voluntarily executed.



Beverly A. Maxfield
Notary Public

147 105

City of Nashua

Copy of December 3, 2024 Quit Claim Deed

Instr. Number: 2024-1989
Recorded: 12/3/2024 at 2:11:14.0 PM
Pages 8
County Recording Fee: \$57.00
Iowa E-Filing Fee: \$3.00
Combined Fee: \$60.00
Revenue Tax: \$0.00
Shirley Troyna RECORDER
Chickasaw County, Iowa

**QUIT CLAIM DEED
Recorder's Cover Sheet**

Preparer Information: David H. Skilton, 205 Brasher Street, P.O. Box 39, Nashua, IA 50658-0039, Phone: 641-435-2462

Taxpayer Information: CITY OF NASHUA, IOWA, a municipal Corporation, Nashua, IA 50658

Return Document To: CITY OF NASHUA, IOWA, a municipal Corporation, Nashua, IA 50658

Grantors: MIDAMERCIAN ENERGY COMPANY as successor in interest to IOWA PUBLIC SERVICE COMPANY

Grantees: CITY OF NASHUA, IOWA, a municipal Corporation

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

City of Nashua

Copy of December 3, 2024 Quit Claim Deed



QUIT CLAIM DEED

For the consideration of One Dollar(s) and other valuable consideration, MidAmerican Energy Company, successor in interest to Iowa Public Service Company, does hereby Quit Claim to City of Nashua, Iowa, a municipal corporation, organized and existing under the laws of Iowa, all our right, title, interest, estate, claim and demand in the following described real estate in Chickasaw County, Iowa:

See Attached Addendum A and B, and

Including any other interest, road or easement contiguous to said property that concerns the Hydro Dam Property, or the lake known as Cedar Lake, in Nashua, Iowa.

There is no monetary consideration for this conveyance, other than the sum of ONE Dollar (\$1.00), and other valuable consideration, receipt of same is hereby acknowledged.

There is no known private burial site, well, solid waste disposal site, underground storage tank, hazardous waste, or private sewage disposal system on the property as described in Iowa Code Section 558.69, and therefore the transaction is exempt from the requirement to submit a groundwater hazard statement.

This is a corrective deed regarding the legal description shown on the Quit Claim Deed recorded April 22, 1991, as shown at Book 147, page 104, in the office of the Chickasaw County Recorder.

Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the real estate. Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

City of Nashua

Copy of December 3, 2024 Quit Claim Deed

Dated: November 12, 2024

MidAmerican Energy Company as successor to Iowa Public Service Company,

By [Signature]
Adam Jablonski, Vice President, Project Development

STATE OF Iowa, COUNTY OF Polk

This record was acknowledged before me on November 12, 2024, by Adam Jablonski, Vice President, Project Development, for MidAmerican Energy Company.

[Signature]
Signature of Notary Public



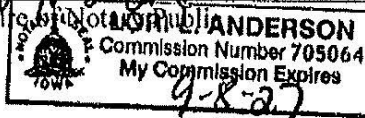
MidAmerican Energy Company as successor to Iowa Public Service Company,

By [Signature]
Mark Lowe, SR Vice President, General Counsel & Assistant Corporate Secretary

STATE OF Iowa, COUNTY OF Polk

This record was acknowledged before me on NOVEMBER 15, 2024, by Mark Lowe, SR Vice President, General Counsel & Assistant Corporate Secretary for MidAmerican Energy Company.

[Signature]
Signature of Notary Public
ANDERSON
Commission Number 705064
My Commission Expires 9-8-27



City of Nashua

Copy of December 3, 2024 Quit Claim Deed

NASHUA LAKE LEGAL DESCRIPTIONS

Located outside of Nasua City Limits

1) All that part of the NW1/4 of the NW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

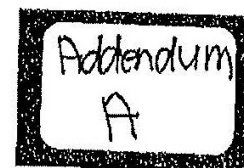
2) All that part of the NE1/4 of the NW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

3) All that part of the SW1/4 of the NW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

4) All that part of the SE1/4 of the NW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

5) All that part of the NW1/4 of the SW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

6) All that part of the NE1/4 of the SW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.



City of Nashua

Copy of December 3, 2024 Quit Claim Deed

7) All that part of the SW1/4 of the SW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

8) All that part of the SE1/4 of the SW1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

9) All that part of the SW1/4 of the SE1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

10) All that part of the SE1/4 of the SE1/4 of Section Seven (7), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

11) All that part of the NW1/4 of the NW1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

12) All that part of the NE1/4 of the NW1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

13) All that part of the SE1/4 of the NW1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

City of Nashua

Copy of December 3, 2024 Quit Claim Deed

NASHUA LAKE LEGAL DESCRIPTIONS

Located within Nashua City Limits

14) All that part of the NW1/4 of the NE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

15) All that part of the NE1/4 of the NE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

16) All that part of the SW1/4 of the NE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

17) All that part of the SE1/4 of the NE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

18) All that part of the NW1/4 of the SE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

19) All that part of the NE1/4 of the SE1/4 of Section Eighteen (18), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

City of Nashua

Copy of December 3, 2024 Quit Claim Deed

20) All that part of the SW1/4 of the NW1/4 of Section Seventeen (17), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

21) All that part of the NW1/4 of the SW1/4 of Section Seventeen (17), Township Ninety-Four (94), Range Fourteen (14) West of the Fifth P.M., lying on either side of the Cedar River and below the Contour 967 feet above sea level, as taken from the Government Bench at the U.S. Weather Station at Charles City, Iowa, in the year 1915, this parcel is flowage land.

City of Nashua

Copy of December 3, 2024 Quit Claim Deed

I DOCUMENT No. 01680 FILED FOR RECORD THE 22nd DAY OF STATE OF IOWA, CHICKASAW COUNTY,
 C RECORDING FEE \$ 10.00 April 9th AT 11:38
 M TRANSFER FEE \$ 10.00 O'CLOCK P.M. BOOK 147 DEEDS PAGE 104-105 By Mary C. Murray Recorder
 S Deputy



QUIT CLAIM DEED

SPACE ABOVE THIS LINE FOR RECORDER

For the consideration of CERTAIN VALUE RECEIVED AND THE SUM OF ONE Dollar(s) and other valuable consideration, IOWA PUBLIC SERVICE COMPANY

do hereby Quit Claim to CITY OF NASHUA, IOWA, a municipal Corporation

all our right, title, interest, estate, claim and demand in the following described real estate in Chickasaw County, Iowa:

Lot One (1) of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the Fifth Principal Meridian, except the East Seventy (70) feet South of the mill race of said lot together with the hydro-electric power plant and dam located thereon.

All of that part of the Northwest Quarter of the Southwest Quarter of Section Seventeen (17), Township Ninety-four (94) North, Range Fourteen (14) West of the 5th P.M., lying West of the Illinois Central Railroad, North of Sample Street, Nashua, Iowa, and South of the Centre line of the Cedar River; also the following described parcel: Commencing at the Southeast Corner of the Northeast Quarter of the Southeast Quarter of Section Eighteen (18) in Township Ninety-four (94) North, Range Fourteen (14) West of the 5th P.M., thence West seventy feet (70 ft.), thence North Eighty-five feet (85 ft.) to Mill Race on South side of Cedar River, thence Easterly along South side of Mill Race to Section line between Sections Seventeen (17) and Eighteen (18), thence South on Section line to place of beginning together with hydro-electric station tail race located thereon.

There is no monetary consideration for this conveyance, other than the sum of ONE DOLLAR (\$1.00). Each of the undersigned hereby relinquishes all rights of dower, homestead and distributive share in and to the real estate.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Dated: _____ IOWA PUBLIC SERVICE COMPANY (Grantor)

STATE OF _____, ss: _____ COUNTY, _____

On this _____ day of _____, 19____, before me the undersigned, a Notary Public in and for said State, personally appeared _____

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

_____ (Grantor)

Notary Public
(This form of acknowledgment for individual grantor(s) only)

THOMAS C. WATT, Vice President (Grantor)

 BEVERLY A. MAYFIELD, Secretary (Grantor)