

APPENDIX D-4
Beneficiary Eligible Mitigation Action Certification

BENEFICIARY ELIGIBLE MITIGATION ACTION CERTIFICATION

Beneficiary State of Iowa

Lead Agency Authorized to Act on Behalf of the Beneficiary Iowa Department of Transportation
(Any authorized person with delegation of such authority to direct the Trustee delivered to the Trustee pursuant to a Delegation of Authority and Certificate of Incumbency)

Action Title:	Class 4-8 School Bus, Shuttle Bus, or Transit Bus Funding Cycle 3
Beneficiary's Project ID:	EMA 2 - FC3
Funding Request No.	<i>(sequential)</i> 12
Request Type: (select one or more)	<input type="checkbox"/> Reimbursement <input checked="" type="checkbox"/> Advance <input type="checkbox"/> Other (specify): _____
Payment to be made to: (select one or more)	<input checked="" type="checkbox"/> Beneficiary <input type="checkbox"/> Other (specify): _____
Funding Request & Direction (Attachment A)	<input checked="" type="checkbox"/> Attached to this Certification <input type="checkbox"/> To be Provided Separately

SUMMARY

Eligible Mitigation Action <input checked="" type="checkbox"/> Appendix D-2 item (specify): <u>Item 2</u> Action Type <input type="checkbox"/> Item 10 - DERA Option (5.2.12) (specify and attach DERA Proposal):
Explanation of how funding request fits into Beneficiary's Mitigation Plan (5.2.1): See Supplemental Information.
Detailed Description of Mitigation Action Item Including Community and Air Quality Benefits (5.2.2): See Supplemental Information.
Estimate of Anticipated NOx Reductions (5.2.3): See Supplemental Information.
Identification of Governmental Entity Responsible for Reviewing and Auditing Expenditures of Eligible Mitigation Action Funds to Ensure Compliance with Applicable Law (5.2.7.1): See Supplemental Information.
Describe how the Beneficiary will make documentation publicly available (5.2.7.2). See Supplemental Information.
Describe any cost share requirement to be placed on each NOx source proposed to be mitigated (5.2.8). See Supplemental Information.
Describe how the Beneficiary complied with subparagraph 4.2.8, related to notice to U.S. Government Agencies (5.2.9). See Supplemental Information.

If applicable, describe how the mitigation action will mitigate the impacts of NO_x emissions on communities that have historically borne a disproportionate share of the adverse impacts of such emissions (5.2.10).
See Supplemental Information.

ATTACHMENTS
(CHECK BOX IF ATTACHED)

- Attachment A Funding Request and Direction.
- Attachment B Eligible Mitigation Action Management Plan Including Detailed Budget and Implementation and Expenditures Timeline (5.2.4).
- Attachment C Detailed Plan for Reporting on Eligible Mitigation Action Implementation (5.2.11).
- Attachment D Detailed cost estimates from selected or potential vendors for each proposed expenditure exceeding \$25,000 (5.2.6). [Attach only if project involves vendor expenditures exceeding \$25,000.]
- Attachment E DERA Option (5.2.12). [Attach only if using DERA option.]
- Attachment F Attachment specifying amount of requested funding to be debited against each beneficiary's allocation (5.2.13). [Attach only if this is a joint application involving multiple beneficiaries.]

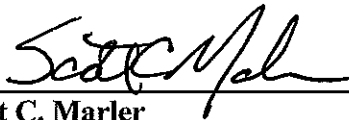
CERTIFICATIONS

By submitting this application, the Lead Agency makes the following certifications:

1. This application is submitted on behalf of Beneficiary State of Iowa, and the person executing this certification has authority to make this certification on behalf of the Lead Agency and Beneficiary, pursuant to the Certification for Beneficiary Status filed with the Court.
2. Beneficiary requests and directs that the Trustee make the payments described in this application and Attachment A to this Form.
3. This application contains all information and certifications required by Paragraph 5.2 of the Trust Agreement, and the Trustee may rely on this application, Attachment A, and related certifications in making disbursements of trust funds for the aforementioned Project ID.
4. Any vendors were or will be selected in accordance with a jurisdiction's public contracting law as applicable. (5.2.5)
5. Beneficiary will maintain and make publicly available all documentation submitted in

support of this funding request and all records supporting all expenditures of eligible mitigation action funds subject to applicable laws governing the publication of confidential business information and personally identifiable information. (5.2.7.2)

DATED: Dec. 13, 2022



Scott C. Marler
Director

Iowa Department of Transportation

[LEAD AGENCY]

for

State of Iowa

[BENEFICIARY]

**Supplemental Information
to the
Appendix D-4 Beneficiary Eligible Mitigation Action Certification Summary**

Appendix D-4 Summary

Eligible Mitigation Action Type:

Appendix D-2 item: Item 2. Class 4-8 School Bus, Shuttle Bus, or Transit Bus

Explanation of how funding request fits into Beneficiary's Mitigation Plan (5.2.1):

The Iowa Department of Transportation (DOT) and its working group clustered the 10 EMAs into five categories and established a target percentage of VW funds to be spent on each category. This funding request fits into Category 1, Class 4-8 School Bus, Shuttle Bus, or Transit Bus. Iowa's BMP targeted a total of \$9,450,000 toward this EMA over three funding cycles. This third funding cycle targeted \$3,150,000, but only awarded \$3,148,732.

Detailed Description of Mitigation Action Item Including Community and Air Quality Benefits (5.2.2):

This third funding cycle for Iowa's Category 1, Class 4-8 School Bus, Shuttle Bus, or Transit Bus projects will permanently take away 67 2009 engine model year or older class 4-8 school buses and transit buses. They will be replaced 9 new diesel transit buses, 26 new diesel school buses, and 32 new propane school buses.

Replacing these school and transit buses should reduce contact to high concentrations of NO_x among school children and transit riders but also reduce air pollution exposure among vulnerable populations across the state. All projects were scored competitively on community and air quality factors such as: achieving significant, quantifiable reductions on NO_x emissions; counties with higher mobile NO_x measurements; counties with a higher share of previously registered, non-compliant VW subject vehicles; areas of concern for vulnerable populations below poverty level, age, and race; counties with higher rates of asthma and heart disease hospitalizations; and counties with a higher share of point source NO_x emissions.

Estimated lifetime air quality benefits from these projects have the following emissions reductions: 111.22 short tons for NO_x, 1.05 short tons for particulate matter 2.5 (PM_{2.5}), 1.28 short tons for hydrocarbons (HC), 4.43 short tons for carbon monoxide (CO), and 935.68 short tons for carbon dioxide (CO₂).

Estimate of Anticipated NOx Reductions (5.2.3):

The estimate of anticipated NO_x reductions from these projects are 111.22 short tons (lifetime).

Identification of Government Entity Responsible for Reviewing and Auditing Expenditures of Eligible Mitigation Action Funds to Ensure Compliance with Applicable Law (5.2.7.1):

Iowa Department of Transportation - Planning, Programming, and Modal Bureau

Describe how the Beneficiary will make documentation publicly available (5.2.7.2):

The public may access documents pursuant to Iowa Code, Chapter 22 and 761 I.A.C.4. In addition, information will be available on Iowa's VW website at <https://www.iowadot.gov/vwsettlement>.

Describe any cost share requirement to be placed on each NOx source proposed to be mitigated (5.2.8):

Projects selected for funding will be reimbursed up to the maximum dollar amount per vehicle or the percentage of total costs per vehicle, whichever is less.

School bus projects will be reimbursed as such: 25% for non-government or 30% for government of total project costs for diesel replacements; 25% for non-government or 40% for government of total project costs for alternative fuel/hybrid replacements, whichever is less.

Transit bus projects will be reimbursed as such: \$175,000 per vehicle or 25% for non-government or 30% for government of total project costs for diesel replacements, whichever is less.

Describe how the Beneficiary complied with subparagraph 4.2.8, related to notice to U.S. Government Agencies (5.2.9):

On February 22, 2018, the Iowa DOT emailed representatives from the National Park Service, U.S. Fish and Wildlife Service, and Department of Agriculture, providing a copy of the State Trust Agreement and informing them of the availability of the funds.

If applicable, describe how the mitigation action will mitigate the impacts of NOx emissions on communities that have historically borne a disproportionate share of the adverse impacts of emissions (5.2.10):

To ensure health and environmental benefits for areas that bear a disproportionate share of air pollution and people most adversely affected by Volkswagen's actions, the Iowa DOT's project selection was influenced through the scoring and ranking of projects that were located in 1) counties with higher concentrations of mobile source NO_x emissions, 2) counties with higher concentrations of non-point source NO_x emissions, 3) counties with higher rates of asthma and heart failure, 4) counties with higher rates of poverty, young and elderly populations, and non-white populations, and 5) counties with a higher share of registered non-compliant Volkswagen subject vehicles.

ATTACHMENT B

ELIGIBLE MITIGATION ACTION MANAGEMENT PLAN INCLUDING DETAILED BUDGET AND IMPLEMENTATION AND EXPENDITURES TIMELINE

MANAGEMENT PLAN SCHEDULE AND MILESTONES

MILESTONE	COMPLETION DATE
Iowa DOT Provides Notice of Availability of Mitigation Action Funds	November 20, 2018
Project Sponsor Submits Proposal to Iowa DOT by Deadline	March 5, 2021
Iowa DOT Awards Funding for VW Settlement Funding Cycle 3	June 18, 2021
Iowa DOT Send out Award Letters to Project Sponsors	June 18, 2021
Project Funding Agreements Signed by Iowa DOT and Project Sponsors	July 2021 onward
Project Sponsors Enter into Purchase Orders, etc. - Start	July 2021 onward
Iowa DOT Submits Funding Request to Trustee (Appendix D-4)	November 18, 2022
Trustee Acknowledges Receipt of Funding Request	Receipt from Trustee
Trustee Allocates Requested Share of Funding	Transfer Date
Project Sponsors Enter into Purchase Orders, etc. - Complete	November 2021 onward
Project Sponsors Start Replacements	November 2021 onward
Project Sponsors Complete Replacements	July 2021 - December 2023
Project Sponsor provides detailed invoices for all claimed project costs, scrappage requirements, and other required documentation for reimbursement.	July 2021 - December 2023
Iowa DOT reviews documentation, certifies completion, requests additional information if needed, and provides reimbursement.	July 2021 - December 2023
Iowa DOT Submits Semi-annual reports on project status and expenditures to Trustee	Within six months of disbursement; January 30 and July 30 thereafter

ATTACHMENT B

ELIGIBLE MITIGATION ACTION MANAGEMENT PLAN INCLUDING DETAILED BUDGET AND IMPLEMENTATION

BUDGET

Budget Category		Total Approved Budget	Share of Total Budget Funded by the Trust	Cost-Share Amount Funded by Project Recipient
Equipment Expenditure				
1	AHSTW CSD	\$106,000	\$31,800	\$74,200
2	Aplington Parkersburg CSD	\$253,000	\$75,900	\$177,100
3	Audubon CSD	\$105,155	\$31,547	\$73,609
4	Benton CSD	\$335,967	\$134,387	\$201,580
5	Boone CSD	\$120,000	\$36,000	\$84,000
6	Cedar Falls CSD	\$108,000	\$43,200	\$64,800
7	Cedar Rapids CSD	\$1,180,000	\$472,000	\$708,000
8	Central City CSD	\$115,429	\$46,172	\$69,257
9	Central CSD	\$325,290	\$130,116	\$195,174
10	Clinton CSD	\$120,000	\$36,000	\$84,000
11	Coon Rapids-Bayard CSD	\$105,155	\$31,547	\$73,609
12	CyRide	\$3,588,970	\$500,000	\$3,088,970
13	DART	\$1,000,000	\$250,000	\$750,000
14	East Sac CSD	\$230,000	\$92,000	\$138,000
15	Edgewood Colesburg CSD	\$330,627	\$132,251	\$198,376
16	Exira-EHK CSD	\$115,000	\$34,500	\$80,500
1	17 Gladbrook-Reinbeck CSD	\$250,000	\$75,000	\$175,000
	18 Grundy Center CSD	\$250,000	\$75,000	\$175,000
	19 Harlan CSD	\$105,000	\$31,500	\$73,500
	20 Indianola CSD	\$375,000	\$112,500	\$262,500
	21 Linn Mar CSD	\$446,608	\$133,982	\$312,626
	22 New Hampton CSD	\$230,000	\$92,000	\$138,000
	23 North Polk CSD	\$112,000	\$33,600	\$78,400
	24 North Tama CSD	\$110,000	\$33,000	\$77,000
	25 Northwood-Kensett CSD	\$115,000	\$46,000	\$69,000
	26 OABCIG CSD	\$103,500	\$31,050	\$72,450
	27 Sigourney CSD	\$115,000	\$46,000	\$69,000
	28 South Winneshiek CSD	\$218,206	\$87,282	\$130,924
	29 Turkey Valley CSD	\$96,599	\$28,980	\$67,619
	30 Underwood CSD	\$93,500	\$28,050	\$65,450
	31 Union CSD	\$220,000	\$88,000	\$132,000
	32 Washington CSD	\$247,000	\$98,800	\$148,200
	33 West Delaware CSD	\$101,899	\$30,569	\$71,330
2	Contractor Support	\$0.00	\$0.00	\$0.00
3	Subrecipient Support	\$0.00	\$0.00	\$0.00
4	Administrative	\$0.00	\$0.00	\$0.00
Totals		\$11,327,905	\$3,148,732	\$8,179,173
Percentage		100.0%	27.8%	72.2%

Individual project amounts subject to change based on actual costs, but not to exceed Totals for Share of Total Budget Funded by the Trust

ATTACHMENT B

ELIGIBLE MITIGATION ACTION MANAGEMENT PLAN INCLUDING DETAILED BUDGET AND IMPLEMENTATION AND EXPENDITURES TIMELINE

PROJECTED TRUST ALLOCATIONS

	2017	2018	2019	2020	2021	2022
1. Anticipated Annual Project Funding Request to be paid through the Trust	\$300,000.00	\$300,000.00	\$3,150,000.00	\$1,478,072.00	\$4,611,830.00	\$6,987,686.00
2. Anticipated Annual Cost Share	\$1,205,319.39	\$1,297,289.66	\$11,006,348.30	\$4,280,071.00	\$12,440,093.00	\$18,371,533.00
3. Anticipated Total Project Funding by Year (line 1 plus line 2)	\$1,505,319.39	\$1,597,289.66	\$14,156,348.30	\$5,758,143.00	\$17,051,923.00	\$25,359,219.00
4. Cumulative Trustee Payments Made to Date Against Cumulative Approved Beneficiary Allocation	\$0.00	\$300,000.00	\$600,000.00	\$3,750,000.00	\$5,228,072.00	\$9,839,902.00
5. Current Beneficiary Project Funding to be paid through the Trust (line 1)	\$300,000.00	\$300,000.00	\$3,150,000.00	\$1,478,072.00	\$4,611,830.00	\$6,987,686.00
6. Total Funding Allocated to for Beneficiary, inclusive of Current Action by Year (line 4 plus line 5)	\$300,000.00	\$600,000.00	\$3,750,000.00	\$5,228,072.00	\$9,839,902.00	\$16,827,588.00
7. Beneficiary Share of Estimated Funds Remaining in Trust	\$21,201,737.70	\$20,901,737.70	\$20,601,737.70	\$17,451,737.70	\$15,973,665.70	\$11,361,835.70
8. Net Beneficiary Funds Remaining in Trust, net of cumulative Beneficiary Funding Actions (line 7 minus line 6)	\$20,901,737.70	\$20,601,737.70	\$17,451,737.70	\$15,973,665.70	\$11,361,835.70	\$4,374,149.70

ATTACHMENT C

DETAILED PLAN FOR REPORTING ON ELIGIBLE MITIGATION ACTION IMPLEMENTATION

Consistent with 5.2.11 of the *Environmental Mitigation Trust Agreement for State Beneficiaries (Trust)*, Beneficiaries must submit with their Appendix D-4 request for Eligible Mitigation Action funding a detailed plan for reporting on Eligible Mitigation Action implementation. The Iowa Department of Transportation (DOT) intends to achieve the Beneficiary Reporting Obligations as outlined with 5.3 of the Trust.

The Iowa DOT is devoted to carrying out the reporting requirements of the Trust, according to 5.3, Beneficiary Reporting Obligations, as described below:

For each Eligible Mitigation Action, no later than six months after receiving its first disbursement of Trust Assets, and thereafter no later than January 30 (for the preceding six-month period of July 1 to December 31) and July 30 (for the preceding six-month period of January 1 to June 30) of each year, each Beneficiary shall submit to the Trustee a semiannual report describing the progress of implementing each Eligible Mitigation Action during the six-month period leading up to the reporting date (including a summary of all costs expended on the Eligible Mitigation Action through the reporting date). Such reports shall include a complete description of the status (including actual or projected termination date), development, implementation, and any modification of each approved Eligible Mitigation Action. Beneficiaries may group multiple Eligible Mitigation Actions and multiple sub-beneficiaries into a single report. These reports shall be signed by an official with the authority to submit the report for the Beneficiary and must contain an attestation that the information is true and correct and that the submission is made under penalty of perjury. To the extent a Beneficiary avails itself of the DERA Option described in Appendix D-2, that Beneficiary may submit its DERA Quarterly Programmatic reports in satisfaction of its obligations under this Paragraph as to those Eligible Mitigation actions funded through the DERA Option. The Trustee shall post each semiannual report on the State Trusts public-facing website upon receipt.

ATTACHMENT D
DETAILED COST ESTIMATES FROM SELECTED OR POTENTIAL VENDORS FOR EACH PROPOSED
EXPENDITURE EXCEEDING \$25,000.

Consistent with 5.2.6 of the *Environmental Mitigation Trust Agreement for State Beneficiaries* (Trust), Beneficiaries must submit for each proposed expenditure exceeding \$25,000, detailed cost estimates from selected or potential vendors.

The Iowa DOT is devoted to carrying out the reporting requirements of the Trust, according to 5.2.6, as detailed. Project applicants were requested to submit the total cost for each new vehicle in their grant application and the source of their estimate. The applicants' source of the estimate could be based on: 1) informal quotes from vendors with no obligation to purchase, 2) quotes received on a recent similar project, 3) actual costs of a recently completed similar project, or 4) other, of which they would need to specify in the application.

School bus projects will be reimbursed as such: 25% for non-government or 30% for government of total project costs for diesel replacements; 25% for non-government or 40% for government of total project costs for alternative fuel/hybrid replacements, whichever is less.

Transit bus projects will be reimbursed as such: \$175,000 per vehicle or 25% for non-government or 30% for government of total project costs for diesel replacements, whichever is less.

Please see the following page for a breakdown of cost estimates from awarded applications.

ATTACHMENT D continued

Applicant	Mitigation Sub-Category	New Fuel Type	Number of Vehicles	Total Project Cost	Cost per Vehicle	Funding Request	Funding Awarded	Award per Vehicle
AHSTW CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$106,000	\$106,000	\$31,800	\$31,800	\$31,800
Aplington Parkersburg CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	2	\$253,000	\$126,500	\$75,900	\$75,900	\$37,950
Audubon CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$105,155	\$105,155	\$31,547	\$31,547	\$31,547
Benton CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	3	\$335,967	\$111,989	\$134,387	\$134,387	\$44,796
Boone CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$120,000	\$120,000	\$36,000	\$36,000	\$36,000
Cedar Falls CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	1	\$108,000	\$108,000	\$43,200	\$43,200	\$43,200
Cedar Rapids CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	10	\$1,180,000	\$118,000	\$472,000	\$472,000	\$47,200
Central City CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	1	\$115,429	\$115,429	\$46,172	\$46,172	\$46,172
Central CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	3	\$325,290	\$108,430	\$130,116	\$130,116	\$43,372
Clinton CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$120,000	\$120,000	\$36,000	\$36,000	\$36,000
Coon Rapids-Bayard CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$105,155	\$105,155	\$31,547	\$31,547	\$31,547
CyRide	Class 8 Transit Bus Replacement	Diesel	7	\$3,588,970	\$512,710	\$500,000	\$500,000	\$71,429
DART	Class 8 Transit Bus Replacement	Diesel	2	\$1,000,000	\$500,000	\$250,000	\$250,000	\$125,000
East Sac CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	2	\$230,000	\$115,000	\$92,000	\$92,000	\$46,000
Edgewood Colesburg CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	3	\$330,627	\$110,209	\$132,251	\$132,251	\$44,084
Exira-EHK CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$115,000	\$115,000	\$34,500	\$34,500	\$34,500
Gladbrook-Reinbeck CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	2	\$250,000	\$125,000	\$75,000	\$75,000	\$37,500
Grundy Center CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	2	\$250,000	\$125,000	\$75,000	\$75,000	\$37,500
Harlan CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$105,000	\$105,000	\$31,500	\$31,500	\$31,500
Indianola CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	3	\$375,000	\$125,000	\$112,500	\$112,500	\$37,500
Linn Mar CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	4	\$446,608	\$111,652	\$133,982	\$133,982	\$33,496
New Hampton CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	2	\$230,000	\$115,000	\$92,000	\$92,000	\$46,000
North Polk CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$112,000	\$112,000	\$33,600	\$33,600	\$33,600
North Tama CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$110,000	\$110,000	\$33,000	\$33,000	\$33,000
Northwood-Kensett CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	1	\$115,000	\$115,000	\$46,000	\$46,000	\$46,000
OABCIG CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$103,500	\$103,500	\$31,050	\$31,050	\$31,050
Sigourney CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	1	\$115,000	\$115,000	\$46,000	\$46,000	\$46,000
South Winneshiek CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	1	\$218,206	\$218,206	\$87,282	\$87,282	\$87,282
Turkey Valley CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$96,599	\$96,599	\$28,980	\$28,980	\$28,980
Underwood CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$93,500	\$93,500	\$28,050	\$28,050	\$28,050
Union CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	2	\$220,000	\$110,000	\$88,000	\$88,000	\$44,000
Washington CSD	Class 4-7 School/Shuttle Bus Replacement	Alt Fuel	2	\$247,000	\$123,500	\$98,800	\$98,800	\$49,400
West Delaware CSD	Class 4-7 School/Shuttle Bus Replacement	Diesel	1	\$101,899	\$101,899	\$30,569	\$30,569	\$30,569

	New Fuel Type	Number of Vehicles	Total Project Cost	Cost per Vehicle	Funding Request	Funding Awarded	Award per Vehicle
TOTAL -- AWARDED APPLICATIONS (33)	All	67	\$11,327,905	\$169,073	\$3,148,732	\$3,148,732	\$46,996
School or Shuttle Bus (Class 4-7)	Diesel	26	\$2,968,416	\$114,170	\$890,524	\$890,524	\$34,251
School or Shuttle Bus (Class 4-7)	Alt Fuel	32	\$3,770,519	\$117,829	\$1,508,207	\$1,508,207	\$47,131
Transit Bus (Class 8)	Diesel	9	\$4,588,970	\$509,886	\$750,000	\$750,000	\$83,333