

**Iowa's Volkswagen Settlement Environmental Mitigation Trust Program**  
**Volkswagen Diesel Emissions Environmental Mitigation Trust for State Beneficiaries**

**Semiannual Report (July 1, 2023 – December 31, 2023)**



Kim Reynolds, Governor  
Adam Gregg, Lt. Governor  
Scott C. Marler, Iowa DOT Director

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Volkswagen Diesel Emissions Environmental Mitigation Trust for State Beneficiaries, Puerto Rico, and the District of Columbia  
c/o Wilmington Trust, N.A. as Trustee  
Wilmington Trust, National Association  
Rodney Square North  
1100 North Market Street  
Attn: Capital Markets & Agency Services  
Wilmington, DE 19890

State Trust or Trustee:

The Iowa Department of Transportation is the designated beneficiary of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries for the State of Iowa. In accordance with subparagraph 5.3, Beneficiary Reporting Obligations, of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries, this is the tenth semiannual report (no later than six months after receiving the first disbursement of Trust Assets of Item 10 – DERA Option that occurred on March 14, 2019) to be submitted to the Trustee.

This semiannual report is for the six-month reporting period of July 1, 2023 to December 31, 2023 for the 2019 recipients. Should you have any questions regarding this semiannual report, we would be happy to provide more information as needed.

Attestation:

I attest that the information in this Semiannual Report for the 2019 recipients (July 1, 2023 – December 31, 2023) is true and correct and that the submission is made under penalty of perjury.

Scott C. Marler  
Director

2/5/2024

Date

Iowa Department of Transportation  
**Lead Agency**

for

State of Iowa  
**Beneficiary**

**Iowa's Volkswagen Settlement Environmental Mitigation Trust  
Semi-Annual Report**

<b>Recipient Name</b>	State of Iowa
<b>Project Number</b>	2019
<b>Agreement Number</b>	
<b>Reporting Period</b>	July 1, 2023 to December 31, 2023
<b>Total VW Award</b>	\$3,865,550.00

Question	Answer
What actual accomplishments occurred during the reporting period?	The State of Iowa completed 1 project from July 1, 2023 to December 31, 2023.
Did you award any rebates or subawards during the reporting period? If so, list the recipients and how much funding they received.	Sysco Iowa, Inc. - \$198,146.96.
Provide a comparison of actual accomplishments with the anticipated outputs/outcomes and timelines/milestones specified in the project Work Plan.	The final reimbursement was processed this period.
If anticipated outputs/outcomes and/or timelines/milestones are not met, why not? Did you encounter any problems during the reporting period which may interfere with meeting the project objectives?	All anticipated outputs/outcomes were met.
How do you propose to remedy any problems? Identify how and the date you will get back on course to meet the anticipated outputs/outcomes and/or timelines/milestones specified in the	This cycle is complete.
If any cost-shares are reported for this Reporting Period in Table 1 above, identify the source of the funds.	NA
Was any program income generated during the reporting period? Identify amount of program income, how it was generated, and how the program income was/will be used.	NA
Did any public relations events regarding this grant take place during the reporting period?	No.
What is the URL for the state website listing the total number and dollar amount of subawards, rebates, or loans provided, as well as a breakdown of the technologies funded? Please also list any other	<a href="https://iowadot.gov/VWSettlement/default.aspx">https://iowadot.gov/VWSettlement/default.aspx</a>
What project activities are planned for the next reporting period?	Cycle 1 is complete. No future project activities to report next period.

Table 3. Subaward Reporting Requirements	
Requirement	Response
Summaries of results of reviews of financial and programmatic	N/A
Summaries of findings from site visits and/or desk reviews to ensure	N/A
Environmental results the subrecipient achieved	N/A
Summaries of audit findings and related pass-through entity	N/A
Actions the pass-through entity has taken to correct deficiencies	N/A

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The Iowa Department of Transportation is the designated beneficiary of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries for the State of Iowa. In accordance with subparagraph 5.3, Beneficiary Reporting Obligations, of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries, this is the seventh semiannual report (no later than six months after receiving the first disbursement of Trust Assets of Item 10 – DERA Option that occurred on March 14, 2019) to be submitted to the Trustee.

This semiannual report is for the six-month reporting period of July 1, 2023 to December 31, 2023 for the 2020 recipients. Should you have any questions regarding this semiannual report, we would be happy to provide more information as needed.

Attestation:

I attest that the information in this Semiannual Report for the 2020 recipients (July 1, 2023 – December 31, 2023) is true and correct and that the submission is made under penalty of perjury.

Scott C. Marler  
Director

2/5/2024

Date

Iowa Department of Transportation  
**Lead Agency**

for

State of Iowa  
**Beneficiary**

**Iowa's Volkswagen Settlement Environmental Mitigation Trust  
Semi-Annual Report**

<b>Recipient Name</b>	State of Iowa
<b>Project Number</b>	2020
<b>Agreement Number</b>	
<b>Reporting Period</b>	July 1, 2023 to December 31, 2023
<b>Total VW Award</b>	\$3,914,614.00

Question	Answer
What actual accomplishments occurred during the reporting period?	The State of Iowa completed 3 projects from July 1, 2023 to December 31, 2023.
Did you award any rebates or subawards during the reporting period? If so, list the recipients and how much funding they received.	Ames Transit Agency - \$390,000, Cedar Rapids CSD - \$437,500, Washington CSD - \$125,000.
Provide a comparison of actual accomplishments with the anticipated outputs/outcomes and timelines/milestones specified in the project Work Plan.	Comparing actual accomplishments with anticipated outcomes all expectations were met or exceeded. Supply chain and workforce issues are delaying delivery of vehicles and equipment.
If anticipated outputs/outcomes and/or timelines/milestones are not met, why not? Did you encounter any problems during the reporting period which may interfere with meeting the project objectives?	Milestones for the Iowa DOT are to keep all project sponsor moving and to understand tasks may take longer than normal due to supply chain and workforce issues.
How do you propose to remedy any problems? Identify how and the date you will get back on course to meet the anticipated outputs/outcomes and/or timelines/milestones specified in the	Keep in constant communication with sponsor and be available to identify any solutions to problems that may come up.
If any cost-shares are reported for this Reporting Period in Table 1 above, identify the source of the funds.	NA
Was any program income generated during the reporting period? Identify amount of program income, how it was generated, and how the program income was/will be used.	NA
Did any public relations events regarding this grant take place during the reporting period?	No
What is the URL for the state website listing the total number and dollar amount of subawards, rebates, or loans provided, as well as a breakdown of the technologies funded? Please also list any other	<a href="https://iowadot.gov/VWSettlement/default.aspx">https://iowadot.gov/VWSettlement/default.aspx</a>
What project activities are planned for the next reporting period?	Complete the last project remaining for this cycle of funding.

Table 3. Subaward Reporting Requirements	
Requirement	Response
Summaries of results of reviews of financial and programmatic	N/A
Summaries of findings from site visits and/or desk reviews to ensure	N/A
Environmental results the subrecipient achieved	N/A
Summaries of audit findings and related pass-through entity	N/A
Actions the pass-through entity has taken to correct deficiencies	N/A

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The Iowa Department of Transportation is the designated beneficiary of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries for the State of Iowa. In accordance with subparagraph 5.3, Beneficiary Reporting Obligations, of the Volkswagen Environmental Mitigation Trust Agreement for State Beneficiaries, this is the fifth semiannual report (no later than six months after receiving the first disbursement of Trust Assets of Item 10 – DERA Option that occurred on March 14, 2019) to be submitted to the Trustee.

This semiannual report is for the six-month reporting period of July 1, 2023 to December 31, 2023 for the 2021 recipients. Should you have any questions regarding this semiannual report, we would be happy to provide more information as needed.

Attestation:

I attest that the information in this Semiannual Report for the 2021 recipients (July 1, 2023 – December 31, 2023) is true and correct and that the submission is made under penalty of perjury.

Scott C. Marler  
Director

2/5/2024

Date

Iowa Department of Transportation  
**Lead Agency**

for

State of Iowa  
**Beneficiary**



**Iowa's Volkswagen Settlement Environmental Mitigation Trust  
Semi-Annual Report**

<b>Recipient Name</b>	State of Iowa
<b>Project Number</b>	2021
<b>Agreement Number</b>	
<b>Reporting Period</b>	July 1, 2023 to December 31, 2023
<b>Total VW Award</b>	\$5,308,287.00

Question	Answer
What actual accomplishments occurred during the reporting period?	The State of Iowa completed 12 projects from July 1, 2023 to December 31, 2023.
Did you award any rebates or subawards during the reporting period? If so, list the recipients and how much funding they received.	Aplington Parkersburg CSD - \$75,900, Cedar Rapids CSD - \$472,000, Ames Transit Agency - \$500,000, Des Moines Area Regional Transit Authority - \$250,000, Exira-EHK CSD - \$34,500, Harlan CSD - \$28,562.50, South Winneshiek CSD - \$87,282, Washington CSD - \$98,800, Lee County Secondary Roads - \$84,600, Washington County Secondary Roads - \$84,600, City of Ely - \$15,000, Luther College - \$10,908.
Provide a comparison of actual accomplishments with the anticipated outputs/outcomes and timelines/milestones specified in the project Work Plan.	Comparing actual accomplishments with anticipated outcomes all expectations were met or exceeded. With the supply chain issues happening, the completion timeline taking a few months longer is expected.
If anticipated outputs/outcomes and/or timelines/milestones are not met, why not? Did you encounter any problems during the reporting period which may interfere with meeting the project objectives?	Milestones for the Iowa DOT are to keep all project sponsors moving and to understand tasks may take longer than normal due to supply chain and workforce issues.
How do you propose to remedy any problems? Identify how and the date you will get back on course to meet the anticipated outputs/outcomes and/or timelines/milestones specified in the	Keep in constant communication with all sponsors and be available to identify any solutions to problems that may come up.
If any cost-shares are reported for this Reporting Period in Table 1 above, identify the source of the funds.	NA
Was any program income generated during the reporting period? Identify amount of program income, how it was generated, and how the program income was/will be used.	NA
Did any public relations events regarding this grant take place during the reporting period?	No
What is the URL for the state website listing the total number and dollar amount of subawards, rebates, or loans provided, as well as a breakdown of the technologies funded? Please also list any other	<a href="https://iowadot.gov/VWSettlement/default.aspx">https://iowadot.gov/VWSettlement/default.aspx</a>
What project activities are planned for the next reporting period?	For the next reporting period the Iowa DOT would like to see the final 3 projects completed.

Table 3. Subaward Reporting Requirements	
Requirement	Response
Summaries of results of reviews of financial and programmatic	N/A
Summaries of findings from site visits and/or desk reviews to ensure	N/A
Environmental results the subrecipient achieved	N/A
Summaries of audit findings and related pass-through entity	N/A
Actions the pass-through entity has taken to correct deficiencies	N/A

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State Trust or Trustee:

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This semiannual report is for the six-month reporting period of July 1, 2023 to December 31, 2023 for the 2022 recipients. Should you have any questions regarding this semiannual report, we would be happy to provide more information as needed.

Attestation:

I attest that the information in this Semiannual Report for the 2022 recipients (July 1, 2023 – December 31, 2023) is true and correct and that the submission is made under penalty of perjury.

\_\_\_\_\_  
Scott C. Marler  
Director

2/5/2024

\_\_\_\_\_  
Date

Iowa Department of Transportation  
**Lead Agency**

for

State of Iowa  
**Beneficiary**

**Iowa's Volkswagen Settlement Environmental Mitigation Trust  
Semi-Annual Report**

<b>Recipient Name</b>	State of Iowa
<b>Project Number</b>	2022
<b>Agreement Number</b>	
<b>Reporting Period</b>	July 1, 2023 to December 31, 2023
<b>Total VW Award</b>	\$1,027,369.00

Question	Answer
What actual accomplishments occurred during the reporting period?	The State of Iowa completed 2 projects from July 1, 2023 to December 31, 2023.
Did you award any rebates or subawards during the reporting period? If so, list the recipients and how much funding they received.	City of Decorah - \$15,000, City of Lansing - \$15,000.
Provide a comparison of actual accomplishments with the anticipated outputs/outcomes and timelines/milestones specified in the project Work Plan.	Awards were announced early July with the awardees completing the project agreement and starting the process of completing the charging station.
If anticipated outputs/outcomes and/or timelines/milestones are not met, why not? Did you encounter any problems during the reporting period which may interfere with meeting the project objectives?	Milestones for the Iowa DOT are to keep all project sponsors moving and to understand tasks may take longer than normal due to the supply chain and workforce issues.
How do you propose to remedy any problems? Identify how and the date you will get back on course to meet the anticipated outputs/outcomes and/or timelines/milestones specified in the	Keep in constant communication with all sponsors and be available to identify any solutions to problems that may come up.
If any cost-shares are reported for this Reporting Period in Table 1 above, identify the source of the funds.	NA
Was any program income generated during the reporting period? Identify amount of program income, how it was generated, and how the program income was/will be used.	NA
Did any public relations events regarding this grant take place during the reporting period?	No
What is the URL for the state website listing the total number and dollar amount of subawards, rebates, or loans provided, as well as a breakdown of the technologies funded? Please also list any other	<a href="https://iowadot.gov/VWSettlement/default.aspx">https://iowadot.gov/VWSettlement/default.aspx</a>
What project activities are planned for the next reporting period?	For the next reporting period the Iowa DOT would like to see the remaining 7 projects complete the reimbursement claim or be very close to completion of the project.

Table 3. Subaward Reporting Requirements	
Requirement	Response
Summaries of results of reviews of financial and programmatic	N/A
Summaries of findings from site visits and/or desk reviews to ensure	N/A
Environmental results the subrecipient achieved	N/A
Summaries of audit findings and related pass-through entity	N/A
Actions the pass-through entity has taken to correct deficiencies	N/A