

Verification Report

Year 4

Ballinger Open Space Restoration

City Forest Credits Project Number 03

2/14/2025

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1 INTRODUCTION

Brian Goodall (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the Ballinger Open Space Restoration (Project) Shoreline, WA, for the issuance of credits at the Year 4 interval based on the applicable protocol. The goal of the Year 4 verification is to ensure that the GHG assertion is materially correct, and that the sampling process and carbon quantification by the project are well documented and appropriate.

1.1 PROJECT BACKGROUND

The Mountains to Sound Greenway Trust (Greenway Trust) partnered with the City of Shoreline to plant trees at Ballinger Open Space between December of 2018 and March of 2021. To date, 1,917 trees have been planted across the 2.7-acre site. Tree species planted primarily included Douglas fir, Sitka spruce, western redcedar, grand fir, cascara, red alder, big-leaf maple, vine maple, black cottonwood, Pacific willow, and Sitka willow. The Project Operator used the single tree planting design and single tree quantification tool. Plots were established in year 1 in accordance with direction from CFC forest scientists. Stems were counted throughout each plot and totals were extrapolated from those stem counts for the entire area. The Greenway Trust continues to plant additional trees on the project site outside of the initial carbon project where additional weed removal had occurred. Some changes were made to plots due to mortality, which is estimated at 15% overall. Plot 4's location was adjusted due to a fallen tree and erosion of the creek bed, which affected stem counts as well as the overall mortality rate.

1.2 CONTACT INFORMATION

Project Operator

Mountains to Sound Greenway Trust

2701 First Avenue, Suite 240

Seattle, WA 98121

Contact: Kate Fancher, Restoration Projects Manager

206-688-6560

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Verifier

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1.3 OBJECTIVE

The goal of this GHG emission removal verification at Year 4 is to ensure that the GHG assertion made by the Project is materially correct, that the sampling process and data used in the offset calculations are appropriate, that the offset calculations conform to the City Forest Credits (CFC) Protocol, and that the Project is in compliance with all CFC requirements relating to eligibility, accounting, and documentation.

2 VERIFICATION CRITERIA

2.1 GENERAL

The Registry will accredit VVBs to act as third-party verifiers who meet the Registry's qualifications and complete training. Those accredited VVBs can then act to verify compliance with this Tree Planting Protocol per International Standards Organization 14064-3. Specifically, the Registry adopts and utilizes the following standards from ISO 14064-3:

- Upon receiving a Year 4 Project Design Document Amendment with sampling data, quantification of carbon and co-benefits, and a request for credits, the Registry will conduct a validation. If it validates the project at that stage, the Registry will retain a VVB to act as third-party verifier to verify compliance with this Protocol.
- The Registry requires a reasonable level of assurance in the accuracy of the asserted GHG removals to a reasonable level.
- The verification items identified in Tables 1 and 2 are all material elements, and any asserted GHG removals must be free of errors, misstatements, or omissions regarding those elements.
- The Registry will record, store, and track all quantification and verification data and either display it for public review or make it available for public review upon request.

2.2 PROTOCOL

The verification was conducted to the City Forest Credits Tree Planting Protocol, version 9, February 7, 2021.

2.3 LEVEL OF ASSURANCE

This verification was conducted to a reasonable level of assurance. The Verification Report accurately reflects the documentation contained in the Project Design Document and supporting documents.

3 SCOPE OF VERIFICATION

- The Project is located in Shoreline, WA, specifically described in the Project Design Document.
- The verification is for the issuance of credits at the Year 4 interval.
- The verification includes review of documents, data, imagery, and other evidence provided by the Project Operator; independent checking of selected data; checking of calculations for accuracy and conformance with the Protocol.

4 VERIFICATION PROCESS

4.1 VERIFICATION ACTIVITIES

The verification process consisted of the following activities:

- Verifier checked that the dates the trees were sampled, subsequent to the Request for Credit Issuance date, March 2024.
- Verifier checked all requirements in the Protocol, confirmed that documentation satisfies the requirements of the Protocol, and that values extracted from the documents and conclusions drawn from the document are accurate and appropriate
- Verifier checked mapping, attestations, tree data from plot samples, images, and other documentation. Verifier reviewed the accuracy of process for sampling and data collection, including sample size calculations, data input accuracy.
- Verifier reviewed the accuracy of the carbon quantification and City Forest Carbon Forward Removal Credit calculations. Verifier reviewed the Project Operator's assertion that the Project results in total GHG emissions mitigation of 2,164 tons CO₂e over the 26-year Project Duration. Verifier reviewed the Project Operator's assertion that per Protocol guidelines, 40% of Project GHG emissions mitigation is issued at Year 4, or 865 tons CO₂e.

4.2 CITY FOREST CREDITS TREE PLANTING PROTOCOL REQUIREMENTS AT YEAR 4

Verifier reviewed the Project against all CFC Tree Planting Protocol requirements and confirmed the following:

- Project Design Document (Section 3): Verifier reviewed and confirmed Project Design Document is complete and accurate.
- Project Documentation (Section 3 and Appendix A): Verifier confirmed all required project documentation present.
- Additionality (Section 4): Verifier reviewed for additionality as follows:
 - Verifier reviewed the completed and signed Attestation of Additionality
- Quantification (Section 10 and Appendix A):
 - Verifier confirmed Project Operator utilized the single tree planting design CFC quantification methodology described in Appendix A.
 - Verifier reviewed the accuracy of the data collection process and the data integrity for the Year 4 sampling and quantification methodology.

- o Verifier reviewed plot drawings from Years 1 and 4 of the project, quantification supporting documentation, a plot coordinates map, images, and an attestation.
- Co-Benefits (Appendix A): Verifier confirmed the calculation of ecosystem co-benefits as set forth in the City Forest Credits quantification tool.

5 VERIFICATION FINDINGS

Verifier reviewed the changes to the carbon quantification or Project Area, including plot 4 adjustments and miscounted trees in original stem counts. Verifier determined that the updates were accurate and appropriate.

Verifier confirmed that the Project at Year 4 is below the estimated mortality rate of 20%. Therefore, the Verifier confirmed that no changes are required to the credit issuance schedule.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Ballinger Open Space Restoration for the Year 4 issuance was completed in a manner consistent with ISO 14064-3 and in conformance with relevant CFC standards and guidelines.

The table below is a summary of the verified GHG emissions removals for the Project for Year 4 credit issuance. These City Forest Carbon Forward Removal Credits are ex-ante credits based on forecasted removals and subject to multiple safeguards, including sampling, and which convert to ex-post at Year 26.

Table 1. Project GHG Removals

Project Name	GHG Removals Attributed to the Project (mtCO ₂ e)	GHG Removals After Deductions for Mortality (20%) (mtCO ₂ e)	GHG Removals After Deductions for Reversal Pool Account (5%) (mtCO ₂ e)	City Forest Carbon Forward Removal Credits to be Issued to Project at Year 4 (mtCO ₂ e)
Ballinger Open Space Restoration – Year 4	2,847	2,277	2,164	865

Table 2. Ecosystem Co-Benefits Per Year After 25 Years

<i>Ecosystem Services</i>	<i>Resource Units</i>	<i>Value</i>
Rainfall Interception (m3/yr)	9,701.52	\$71,222.22
Air Quality (t/yr)	-0.06626	\$478.82
Cooling – Electricity (kWh/yr)	100,421.12	\$5,141.56
Heating – Natural Gas (kBtu/yr)	298,479.20	\$3,397.79
Grand Total (\$/yr)		\$82,079.52

Verifier Signature

Brian Goodall