Verification Report Year 6

Growing Futures. Growing Trees-Des Moines, IA

City Forest Credits Project Number 5
October 22, 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 Growing Futures, Growing Trees—Des Moines, IA (Project), for the issuance of credits at the Year 6 interval based on the applicable protocol. The goal of the Year 6 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

Tree planting projects for the Growing Futures project occurred throughout the City of Des Moines from April–December of 2019. Tree planting locations were a mix of street tree (right of way) and park plantings, with a major focus on street tree plantings. Tree planting totals for the 2019 season were: 731 trees, combination of overstory and understory. The Project Operator used the single tree planting design method.

A total of 9 trees from the sample have been replaced over the six year period. Replacement trees were largely of the same size class as originally planted and did not require changes to the initial quantification tool and planting list. Trees Forever staff collected data on the 142 tree random sample and reported 27 vacant trees and 2 standing dead trees. The project has a current mortality status of 20%. The initial total number of trees planted was decreased by 3 to correct double counting issues between various projects.

1.2 CONTACT INFORMATION

Project Operator

Trees Forever 1901 Bell Ave Ste. 23 Des Moines, IA 50315

Contact: Megan Schneider, Director of Programs Des Moines Metro

515-776-0335, mscheider@treesforever.org

Verifier

Brian Goodall

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Contact: goodallarborist@gmail.com, 614-701-6839

1.3 OBJECTIVE

The goal of this GHG emission removal verification at Year 6 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 6 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 thirdparty 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 6, August 11, 2018.

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 Des Moines, IA specifically described in the Project Design Document.
- The verification is for the issuance of credits at the Year 6 interval.
- The verification includes review of documents, data, geotagged photos, 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 when trees were sampled were subsequent to the Request for Credit Issuance date, December 5, 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, tree data from sampled trees, , and other documentation. Verifier reviewed the accuracy of process for sampling and data collection, including: calculations, integrity of spreadsheet, 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 1,391 tons CO₂e over the 25-year Project Duration. Verifier reviewed the Project Operator's assertion that per Protocol guidelines, 30% of Project GHG emissions mitigation is issued at Year 6, or 413 tons CO₂e.

4.2 CITY FOREST CREDITS TREE PLANTING PROTOCOL REQUIREMENTS AT YEAR 6

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

- <u>Project Design Document (Section 3):</u> Verifier reviewed and confirmed Project Design Document is complete and accurate.
- <u>Project Documentation (Section 3 and Appendix A):</u> Verifier confirmed all required project documentation present.
- Quantification (Section 9 and Appendix B):
 - O Verifier confirmed Project Operator utilized the single tree planting design method CFC quantification methodology described in Appendix B.
 - Verifier reviewed the accuracy of the data collection process and the data integrity for the Year 6 sampling and quantification methodology.
 - O Verifier reviewed spreadsheets with data from sampled trees for carbon quantification, and geotagged photos.

• <u>Co-Benefits (Appendix B):</u> Verifier confirmed the calculation of ecosystem co-benefits as set forth in the City Forest Credits quantification tool.

5 Verification Findings

Verifier confirmed that the Project at Year 6 meets 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 Growing Futures. Growing Trees—Des Moines, IA for the Year 6 credit 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 6 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 25.

Table 1. Project GHG Removals

Project Name	GHG Removals Attributed to the Project (mtCO ₂ e)	GHG Removals After Deductions for Mortality (20%) (mtCO₂e)	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 6 (mtCO ₂ e)
Growing Futures. Growing Trees— Des Moines, IA — Year 6	1,829	1,463	73	413

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

Ecosystem Services	Resource Units	Value
Rainfall Interception (m3/yr)	3,373.52	\$24,151.25
Air Quality (t/yr)	0.1079	\$500.07

Cooling – Electricity (kWh/yr)	107,658.08	\$8,173.30
Heating – Natural Gas (kBtu/yr)	1,576,606.29	\$15,347.84
Grand Total (\$/yr)		\$48,172.46

Verifier Signature

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