

Verification Report Year 4

Minneapolis Park & Recreation Board Planting Project 2021

City Forest Credits Project Number 021

September 25, 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 Minneapolis Park & Recreation Board Planting Project 2021 (Project) Minneapolis, Minnesota, 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

This project includes 23,755 trees planted in the city limits of Minneapolis MN in 2019, 2020, and 2021 by the Minneapolis Park and Recreation Board (MPRB). The trees have been planted in public right-of-way along city streets as well as on other public lands where MPRB has the authority to plant and maintain trees. The method of planting is single-tree dispersed (spaced 10" or more apart, i.e. street trees or linear plantings). There have been no changes in ownership to the project site(s). The MPRB has maintained and monitored the sites since the trees were planted. Green Cities Accord has monitored and sampled the sites according to the afforestation protocol. Of the 176 sampled trees, 20 trees, or around 11%, were replaced. Droughts since the original project planting dates have been challenging for tree establishment. Of the sampled trees, 26 trees, or around 15%, were either standing dead or gone.

1.2 CONTACT INFORMATION

Project Operator

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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, updated 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 the city limits of Minneapolis, MN, 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 tree canopy imagery was analyzed were subsequent to the Request for Credit Issuance date, November 1, 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 geotagged photos. Verifier reviewed the accuracy of process for sampling and data collection, including: sample size calculations, randomization of sample, 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 48,865 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 19,546 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.
- Quantification (Section 10 and Appendix A):
 - Verifier confirmed Project Operator utilized the Single Tree planting design and quantification method 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 spreadsheets with data from sampled trees for carbon quantification, imaging, canopy assessments from iTree Canopy.
- 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 confirmed that the Project at Year 4 meets the 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 Minneapolis Park & Recreation Board Planting Project 2021 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%)	City Forest Carbon Forward Removal Credits to be

			(mtCO ₂ e)	Issued to Project at Year 4 (mtCO ₂ e)
Minneapolis Park & Recreation Board Planting Project 2021– Year 4	64,296	51,437	48,865	19,546

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)	124,911.99	\$894,252.94
Air Quality (t/yr)	3.7169	\$15,302.66
Cooling – Electricity (kWh/yr)	3,983,352.77	\$302,336.48
Heating – Natural Gas (kBtu/yr)	55,614,135.61	\$541,388.71
Grand Total (\$/yr)		\$1,753,280.78

Verifier Signature

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