

Verification Report

Village of Lombard Tree Planting Project 2024

City Forest Credits Project Number 060

December 3, 2024

Matthew Lee

1307 Ashbourne Dr.

Lynchburg, VA 24501

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1 INTRODUCTION

Matthew Lee (a Validation and Verification Body (VVB) acting as a third-party verifier) was engaged to verify the Village of Lombard Tree Planting Project 2024 (Project), Village of Lombard, Illinois, for the period October 10, 2021 – May 1, 2024. The goal of the verification is to ensure that the GHG assertion is materially correct, and that the assertions made by the project are well documented.

1.1 PROJECT BACKGROUND

The Village is participating in its first carbon credit tree planting project with its street and right-of-way tree replacement and cost share tree planting programs. The Village hopes to contribute to regional goals including environmental sustainability, the mitigation of climate change, and positive impacts within the community. The trees were planted on Village owned rights-of-way, and therefore the Village is eligible to receive credits. There are 1,314 trees enrolled in the project, consisting of 84 different tree species. The top species include lilac, ginkgo, linden, and elm trees. The trees were planted as part of the Village's tree planting programs between October 10, 2021 and May 1, 2024.

1.2 CONTACT INFORMATION

Project Operator

Village of Lombard

255 E Wilson Ave., Lombard, Illinois, 60148

Contact(s): Eric Hendrickson

Phone: Office: 630-620-5740; cell: 630-306-2838

Email: HendricksonE@villageoflombard.org

Verifier

Matthew Lee

1307 Ashbourne Dr., Lynchburg, Virginia, 24501

Email: leemattthew82@gmail.com; Phone: 434-426-2448

1.3 OBJECTIVE

The goal of this GHG emission removal verification is to ensure that the GHG assertion made by the Project is materially correct, that the assertions and assumptions 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 Afforestation and Reforestation Protocol per International Standards Organization 14064-3. Specifically, the Registry adopts and utilizes the following standards from ISO 14064-3:

- Upon receiving a Project Design Document with data on eligibility, 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 Afforestation and Reforestation Protocol, version 12, dated February 29, 2024. The protocol matches the protocol listed in the PIA and signed by the PO.

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 Village of Lombard, Illinois, specifically described in the Project Design Document.
- Period is between October 10, 2021 – May 1, 2024.
- 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 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 maps, tree data, photos, invoices, attestations and other documentation submitted by the PO to confirm all project components met the requirements of the City Forest Credits Afforestation and Reforestation Protocol, version 12, dated February 29, 2024 and numbers matched the carbon quantification calculations.
- 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 2,280 tons CO₂e over the 26-year Project Duration. Verifier reviewed the Project Operator's assertion that, per Protocol guidelines, 10% of the Project GHG emissions mitigation is issued after initial tree planting, or 228 tons CO₂e.
- Verifier did not submit any requests for further information or additional documents to the Project Operator.

4.2 CITY FOREST CREDITS AFFORESTATION AND REFORESTATION PROTOCOL REQUIREMENTS

Verifier reviewed the Project against all CFC Afforestation and Reforestation Protocol requirements and confirmed the following:

- Project Operator Identity (Section 1.1): Verifier confirmed identity by reviewing Project Operator's website. The village website is: <https://www.villageoflombard.org/> and confirms this is a municipality located in DuPage County, Illinois, a suburb of Chicago.
- Project Design Document (Section 3): Verifier reviewed and confirmed Project Design Document is complete and accurate.
- Project Implementation Agreement (Section 1.3, 3, and 4): Verifier confirmed fully executed Project Implementation Agreement on file.
- Location (Section 1.4): Verifier reviewed mapping and location data by reviewing the maps submitted by the PO (both the regional map and the project area map) and comparing them to Google map's boundaries for the Village of Lombard. The boundaries matched between the two different sets of maps. This confirmed that the project was in the Village of Lombard, a designated municipality in the state of Illinois and met the criteria by being "any incorporated city or town created under the law of its state."

- Land Ownership or Right to Receive Credits (Section 1.7): Verifier confirmed the tree plantings were completed in the village's Right-of-Ways (ROWs) by reviewing the tree planting data in ArcPro. The PO attested to the land ownership for the tree planting sites on 10/8/2024 as belonging to the village. Two maps were submitted with this attestation as Exhibit A.
- Commencement (Section 2.4, 3): Verifier reviewed Approval of Application Letter. Verifier reviewed the Attestation of Planting and confirmed the date the last project tree was planted as reported in the tree data submitted by the PO.
- Project Documentation (Section 3 and Appendix A): Verifier confirmed all required project documentation present.
- Additionality (Section 4): Verifier reviewed for additionality as follows:
 - Legal requirements test (Section 1.8) – there is no law or ordinance to require the Project Operator to plant trees (the local ordinance states “replacement trees *may* be planted in place of removed trees" for specific reasons).
 - Performance Standards Baseline (CFC Standard, Section 4.9) – per the program wide performance standard baseline showing net tree loss, these trees are additional. The performance standard baseline is attached to the Project Design Document.
 - The Project Operator provided local canopy change data to support the use of the Performance Standard Baseline.
 - The Project did not plant trees on sites that were forested and then cleared of healthy, non-invasive trees (Section 1.9)
 - Project Operator signed a Project Implementation Agreement with City Forest Credits for 26 years.
 - The 26-year Project Duration commitment is additional to and longer than any commitment the Project Operator makes to non-carbon project tree plantings.
 - The Project activities are not common practice.
 - The carbon revenues will play a material role in project success.
 - Project Operator completed and signed the Attestation of Additionality (Section 4).
- Permanence (Section 1.3, 2.2, and 8): Verifier confirmed Project Implementation Agreement imposes a legal obligation to Project Operator to conduct this project for 26 years, including a reversal obligation.
- Quantification (Section 10 and Appendix A):
 - Verifier confirmed Project Operator utilized the Single Tree Planting Design and Quantification Method, a CFC quantification methodology described in Appendix A.
 - Verifier reviewed the accuracy of the data integrity in the quantification methodology.
 - Verifier reviewed the tree data spreadsheet and compared the species and location data against the shapefile data, which matched when a random sample was selected for review. There were no geocoded photos to review, but the invoices matched the estimated number of trees planted. The carbon quantification tool was accurately filled

- o out by the PO and the carbon quantities match the PDD and account for the mortality deduction (20%) and the deduction for the reversal pool (5%).
 - o Verifier reviewed the completed and signed Attestation of Planting and Attestation of Planting Affirmation.
- Co-Benefits (Appendix A): Verifier confirmed the calculation of ecosystem co-benefits as set forth in the City Forest Credits quantification tool.
- Attestation of No Double Counting of Credits and No Net Harm (Section 5)
 - o Verifier reviewed the completed and signed Attestation of No Double Counting of Credits and No Net Harm.
 - o Verifier compared the Project geospatial data to the registered carbon afforestation and reforestation projects geospatial database provided by CFC. Verifier used ESRI's ArcPro Intersect Tool, which resulted in zero overlap between the tree planting locations submitted by the PO and the CFC's geospatial database. Verifier also reviewed the No Double Counting Evidence Tool submitted by the PO, an Excel spreadsheet that assesses if there is overlap between existing registry trees and the ones planted by the PO. The tool returned no overlap in the tree planting data and the registry's other tree plantings.

5 VERIFICATION FINDINGS

The Project documents and data were reviewed, and the Verifier found that the emission reductions claimed are reasonable and in accordance with the Preservation Protocol. The Verifier makes no further recommendations.

6 VERIFICATION RESULTS AND CONCLUSION

This verification of the Village of Lombard Tree Planting Project 2024 for the period October 10, 2021 – May 1, 2024 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 initial 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 (mtCO ₂ e)
Village of Lombard Tree Planting Project 2024	2,999	2,399	2,280	228
Cumulative	2,999	2,399	2,280	

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)	5,361.96	\$38,386.59
Air Quality (t/yr)	0.1901	\$853.98
Cooling – Electricity (kWh/yr)	199,592.04	\$15,149.04
Heating – Natural Gas (kBtu/yr)	2,766,424.49	\$26,930.40
Grand Total (\$/yr)		\$81,320.01

Verifier Signature



Matthew Lee