

# Time Lag Adjustment

This table based on discount rate of 3%.

**YS = Year Start** = 0 Presumes compensatory mitigation starts within the same 12 month period as the impact/credit release

**YF = Year Finish** = when the compensatory mitigation achieves the functional capacity that is described by the "with project" functional assessment score. After this year, the compensatory mitigation is expected to stay at or above the "with project" score either naturally or as the result of arrangements for perpetual management.

(a) If the "with project" score is achieved within the same 12 month period as the impact/credit release, then  $YF = 1$ .

(b) Otherwise,  $YF = YS +$  the number of years to reach the "with project" score (for example, if saplings are planted in the same year as the impact/credit release and the "with project" score is based on 35 years of growth, then  $YF = 0 + 35 = 35$ ; but, if the saplings are planted two years prior to impact/credit release,  $YS = -2$ , then  $YF = (-2) + 35 = 33$ ).

YS=	YF=	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
0	T=	1.0000	1.0170	1.0341	1.0518	1.0696	1.0876	1.1058	1.1238	1.1431	1.1614	1.1805	1.2000	1.2197	1.2397	1.2600
YS=	YF=	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
0	T=	1.2805	1.3013	1.3224	1.3437	1.3654	1.3873	1.4096	1.4321	1.4549	1.4780	1.5015	1.5252	1.5492	1.5736	1.5983
YS=	YF=	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
0	T=	1.6233	1.6486	1.6743	1.7002	1.7265	1.7532	1.7802	1.8075	1.8352	1.8633	1.8917	1.9282	1.9577	1.9791	2.0178
YS=	YF=	46	47	48	49	50	51	52	53	54	55					
0	T=	2.0485	2.0795	2.1110	2.1322	2.1751	2.1962	2.2289	2.2619	2.2953	2.3292					