PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 042702 | Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

| <u>A F</u> | or the | = 2022 calendar year, or tax year beginning $=$ JUL $=$ 1, $=$ 2022 and e | ل nding | UN 30, 2023 | | | |
|--------------|----------------------------------|--|---------------|-------------------------------------|-------------------------------|--|--|
| B (| Check if applicable | C Name of organization | | D Employer identifi | cation number | | |
| | Addre | | | | | | |
| | Name chang | e Doing business as | | 94-26995 | 28 | | |
| | □ Initial □ return □ Final | , | oom/suite | E Telephone numbe | | | |
| | return/ termin ated | _ | | 415-561- | | | |
| | ated Amend | | | G Gross receipts \$ | 4,217,920. | | |
| F | return | SAN FRANCISCO, CA 94129 | | H(a) Is this a group re | | | |
| | Application pendir | | | for subordinates | | | |
| | - | SAME AS C ABOVE | | H(b) Are all subordinates in | | | |
| | | empt status: $X = 501(c)(3) = 501(c)()$ (insert no.) $4947(a)(1)$ or | 527 | 1 | list. See instructions | | |
| | Nebsit | | | H(c) Group exemption | | | |
| | | organization: X Corporation Trust Association Other | L Year | of formation: 1981 I | M State of legal domicile: CA | | |
| Pa | art I | Summary | ~ | | | | |
| Ģ | 1 | Briefly describe the organization's mission or most significant activities: SEE SO | CHEDU | LE O | | | |
| Governance | | | | | | | |
| ern | 2 | Check this box if the organization discontinued its operations or dispose | | 1 | | | |
| ŏ | 3 | | | <u>3</u> | 10 | | |
| | 1 - | Number of independent voting members of the governing body (Part VI, line 1b) | | | 10 | | |
| es | 1 | Total number of individuals employed in calendar year 2022 (Part V, line 2a) | | | 65 | | |
| Activities & | | Total number of volunteers (estimate if necessary) | | | 800 | | |
| Act | | Total unrelated business revenue from Part VIII, column (C), line 12 | | | 0. | | |
| _ | b | Net unrelated business taxable income from Form 990-T, Part I, line 11 | ····· | | 0. | | |
| Revenue | | | | Prior Year | Current Year | | |
| | 8 | Contributions and grants (Part VIII, line 1h) | | 3,767,490. | 4,181,875. | | |
| | 9 | Program service revenue (Part VIII, line 2g) | | 44,074. | 11,158. | | |
| 3eV | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 223. | 10,817. | | |
| _ | יין | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 9,242. | 14,070. | | |
| | | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | | 3,821,029. | 4,217,920. | | |
| | 1 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | | 0. | 0. | | |
| | 1 | Benefits paid to or for members (Part IX, column (A), line 4) | | 0. | 0. | | |
| es | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | | 2,424,207. | | | |
| Expenses | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | <u> </u> | 21,600. | 50,220. | | |
| ă | b | Total fundraising expenses (Part IX, column (D), line 25) 692,75 | | 1 406 516 | 1 400 660 | | |
| ш | '' | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 1,486,716. | 1,429,662. | | |
| | 1 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 3,932,523. | 4,655,009. | | |
| | | Revenue less expenses. Subtract line 18 from line 12 | | -111,494. | -437,089. | | |
| t Assets or | | | Be | ginning of Current Year | End of Year | | |
| Sset | 20 | Total assets (Part X, line 16) | | 3,974,896. | 3,529,677. | | |
| Net A | | Total liabilities (Part X, line 26) | | 251,949. | 243,819. | | |
| | | Net assets or fund balances. Subtract line 21 from line 20 Signature Block | | 3,722,947. | 3,285,858. | | |
| | art II | | | | The soud of the Bull State | | |
| | | Ilties of perjury, I declare that I have examined this return, including accompanying schedules a | | | / knowleage and belief, it is | | |
| true | , correc | xt, and complete. Declaration of preparer (other than officer) is based on all information of whic | n preparer | nas any knowledge. | | | |
| ۵. | | Signature of officer | | Date | | | |
| Sig | | | | Date | | | |
| Her | е | RAY SCHREIBER, BOARD CHAIR Type or print name and title | | | | | |
| | | | Ιr | Date Check [| PTIN | | |
| D. 14 | | Print/Type preparer's name Preparer's signature | | l if | | | |
| Paid | | TAMARA L. MCINERNEY TAMARA L. MCINERI | ивх О | 1/16/24 self-employ | | | |
| | oarer | Firm's name BPM LLP | | Firm's EIN 8 | 1-4234542 | | |
| use | Only | Firm's address 4200 BOHANNON DRIVE, SUITE 250 | | D. 65 | 0 0 E 6 0 0 0 | | |
| | | MENLO PARK, CA 94025-1021 | | Phone no. 6 5 | 0-855-6800 | | |
| May | / the IF | RS discuss this return with the preparer shown above? See instructions | | | X Yes No | | |

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Type or print FRIENDS OF THE URBAN FOREST 94-2699528 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your BLDG 1007 GEN. KENNEDY AVE, 1 return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions SAN FRANCISCO, CA 94129 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return **Application** Return Is For Code Is For Code Form 990 or Form 990-EZ Form 1041-A 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 8870 12 Form 990-T (trust other than above) 06 Form 990-T (corporation) THE ORGANIZATION - BLDG 1007 GEN KENNEDY AVE SUITE The books are in the care of ► SAN FRANCISCO, CA 94129 Telephone No. ► 415-561-6890 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box 🕨 📉 and attach a list with the names and TINs of all members the extension is for. MAY 15, 2024 ____, to file the exempt organization return for I request an automatic 6-month extension of time until the organization named above. The extension is for the organization's return for: calendar year or $\underline{\hspace{0.5cm}}$, and ending $\underline{\hspace{0.5cm}}$ JUN $\hspace{0.5cm}$ 30 , $\hspace{0.5cm}$ 2023 ► X tax year beginning JUL 1, 2022 Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

| | Check if Schedule O contains a response or note to any line in this Part III |
|----|---|
| 1 | Briefly describe the organization's mission: |
| | FRIENDS OF THE URBAN FOREST CONNECTS PEOPLE WITH NATURE AND EACH OTHER |
| | BY PLANTING AND CARING FOR SAN FRANCISCO'S TREES AND GARDENS. |
| | |
| | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on the |
| | prior Form 990 or 990-EZ? |
| • | If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No |
| 3 | · / / · · · · · · · · · · · · · · · · · |
| | If "Yes," describe these changes on Schedule O. |
| 4 | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and |
| | revenue, if any, for each program service reported. |
| 4a | (Code:) (Expenses \$3, 299, 016. including grants of \$) (Revenue \$\$ |
| ти | INVOLVE CITY RESIDENTS IN PROVIDING TECHNICAL AND PRACTICAL ASSISTANCE |
| | WITH TREE PLANTING. PERFORM UNDER A SERIES OF CONTRACTS THAT PROVIDE |
| | FOR TREE PLANTING AND ONGOING MAINTENANCE. |
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| 4b | (Code:) (Expenses \$ |
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| | |
| 4c | (Code:) (Expenses \$ including grants of \$) (Revenue \$) |
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| | |
| 4d | Other program services (Describe on Schedule O.) |
| | (Expenses \$ including grants of \$) (Revenue \$) |
| 4e | Total program service expenses 3,299,016. |

Form 990 (2022) FRIENDS OF THE URBAN FOREST Part IV Checklist of Required Schedules

| | | | Yes | No |
|-----|--|--------|-----|----------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? | | | |
| | If "Yes," complete Schedule A | 1_ | X | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | Х | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for | | | |
| | public office? If "Yes," complete Schedule C, Part I | 3 | | Х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect | | | |
| | during the tax year? If "Yes," complete Schedule C, Part II | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or | | | |
| | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to | | | |
| _ | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | | | |
| - | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II | 7 | Х | |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i> | Ė | | |
| • | Schedule D, Part III | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for | _ | | |
| • | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? | | | |
| | | 9 | | x |
| 10 | If "Yes," complete Schedule D, Part IV | - | | 1 |
| 10 | | 10 | | x |
| 44 | or in quasi endowments? If "Yes," complete Schedule D, Part V | 10 | | -25 |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, | | | |
| _ | as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, | ـ مـ ا | Х | |
| | Part VI | 11a | | |
| р | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total | l | | ₩. |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | X |
| С | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total | ١ | | - v |
| | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 11c | | <u> </u> |
| d | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in | | | 37 |
| | Part X, line 16? If "Yes," complete Schedule D, Part IX | 11d | | X |
| е | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | | | |
| | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete | | | |
| | Schedule D, Parts XI and XII | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? | | | l |
| | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, | | | |
| | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 | | | |
| | or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | X |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any | | | |
| | foreign organization? If "Yes," complete Schedule F, Parts II and IV | 15 | | X |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to | | | |
| | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | X |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, | | | |
| | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions | 17 | Х | |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines | | | |
| | 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | X |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," | | | |
| | complete Schedule G, Part III | 19 | | Х |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | | Х |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | | | |
| | domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | 21 | | Х |
| | | | | |

Form 990 (2022) FRIENDS OF THE URBAN FOREST Part IV Checklist of Required Schedules (continued)

| | | | Yes | No |
|-------------|--|-----|-----|----|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on | | | |
| | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current | | | |
| | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete | | | |
| | Schedule J | 23 | Х | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the | | | |
| | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete | | | ٦, |
| | Schedule K. If "No," go to line 25a | 24a | | X |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| С | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease | | | |
| | any tax-exempt bonds? | 24c | | |
| | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 2 5a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit | 25a | | x |
| h | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | 25 |
| ь | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete | | | |
| | | 25b | | x |
| 26 | Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | 230 | | |
| 20 | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L. Part II | 26 | | x |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, | | | |
| | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled | | | |
| | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | 27 | | х |
| 28 | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, | | | |
| | instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | | | |
| | "Yes," complete Schedule L, Part IV | 28a | | Х |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | Х |
| С | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If | | | |
| | "Yes," complete Schedule L, Part IV | 28c | | X |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M | 29 | | Х |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation | | | |
| | contributions? If "Yes," complete Schedule M | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete | | | |
| | Schedule N, Part II | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations | | | ٦, |
| | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | 33_ | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and | | | v |
| 25- | Part V, line 1 | 34 | | X |
| | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity | 35b | | |
| 36 | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? | 330 | | |
| 50 | If "Yes," complete Schedule R, Part V, line 2 | 36 | | x |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| • | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | х |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | | | |
| | Note: All Form 990 filers are required to complete Schedule O | 38 | Х | |
| Par | | | | |
| | Check if Schedule O contains a response or note to any line in this Part V | | | |
| | | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming | | | |
| | (gambling) winnings to prize winners? | 1c | X | |

Form 990 (2022) FRIENDS OF THE URBAN FOREST

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

| | | | Yes | No | | | | | |
|--|---|----------|-----|----|--|--|--|--|--|
| 2 a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, | | | | | | | | |
| | filed for the calendar year ending with or within the year covered by this return 2a 65 | | 37 | | | | | | |
| _ | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | Х | 37 | | | | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | X | | | | | |
| | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | | | | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a | | | Х | | | | | |
| | financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | | | | | | |
| D | If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | | | | | |
| E. | | 5a | | Х | | | | | |
| b | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | X | | | | | |
| | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | 21 | | | | | |
| | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit | 50 | | | | | | | |
| oa | any contributions that were not tax deductible as charitable contributions? | 6a | | Х | | | | | |
| h | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts | <u> </u> | | | | | | | |
| - | were not tax deductible? | 6b | | | | | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | | | | | |
| | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | Х | | | | | |
| | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | | | | | |
| | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required | | | | | | | | |
| | to file Form 8282? | 7c | | Х | | | | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | | | | | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | X | | | | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | Х | | | | | |
| g | g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | | | | | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | | | | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the | | | | | | | | |
| | sponsoring organization have excess business holdings at any time during the year? | 8 | | | | | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | | | | | |
| a Did the sponsoring organization make any taxable distributions under section 4966? | | | | | | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | | | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | - | | | | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 4 | | | | | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | | | | | |
| _ | Gross income from members or shareholders Cross income from ether sources (Do not not amounted due or poid to other sources against | 1 | | | | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | | | | | | | | |
| 19a | amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | | | | | |
| | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 120 | | | | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | | | | | |
| | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | | | | | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | | | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the | | | | | | | | |
| | organization is licensed to issue qualified health plans | | | | | | | | |
| С | Enter the amount of reserves on hand | | | | | | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | X | | | | | |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | | | | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | | | | | | |
| | excess parachute payment(s) during the year? | 15 | | X | | | | | |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | | | | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | Х | | | | | |
| | If "Yes," complete Form 4720, Schedule O. | | | | | | | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities | | | | | | | | |
| | that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | 17 | | | | | | | |
| | If "Yes," complete Form 6069. | | | | | | | | |

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

| | to line ed, es, et res selen, decembe the smeathetices, proceeded, et changes en concedit et concedit et. | | | |
|----------|---|--------|----------|-----|
| <u>C</u> | Check if Schedule O contains a response or note to any line in this Part VI | | | X |
| Sec | tion A. Governing Body and Management | | | |
| | | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing | | | |
| _ | body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | | |
| b | Enter the number of voting members included on line 1a, above, who are independent | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other | _ | | 37 |
| | officer, director, trustee, or key employee? | 2 | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision | | | 7.7 |
| _ | of officers, directors, trustees, or key employees to a management company or other person? | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 | Did the organization have members or stockholders? | 6 | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or | | | ., |
| | more members of the governing body? | 7a | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or | | | |
| | persons other than the governing body? | 7b | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| а | The governing body? | 8a | <u>X</u> | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the | | | |
| | organization's mailing address? If "Yes," provide the names and addresses on Schedule O | 9 | | X |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) | | | |
| | | | Yes | No |
| | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, | | | |
| | and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | 77 | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | _X_ | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Х | |
| С | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe | | | |
| | on Schedule O how this was done | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent | | | |
| | persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| | The organization's CEO, Executive Director, or top management official | 15a | <u> </u> | |
| b | Other officers or key employees of the organization | 15b | X | |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a | | | |
| | taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation | | | |
| | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's | | | |
| | exempt status with respect to such arrangements? | 16b | | |
| Sec | tion C. Disclosure | | | |
| 17 | List the states with which a copy of this Form 990 is required to be filed CA | | | |
| 18 | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s | only) | availal | ole |
| | for public inspection. Indicate how you made these available. Check all that apply. | | | |
| | Own website Another's website X Upon request Other (explain on Schedule O) | | | |
| 19 | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and | financ | cial | |
| | statements available to the public during the tax year. | | | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | | | |
| | THE ORGANIZATION - 415-561-6890 | | | |
| | BLDG 1007 GEN KENNEDY AVE SUITE 1, SAN FRANCISCO, CA 94129 | | | |

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

| (A) | (B) | Ju | | ((| C) | | - | (D) | (E) | (F) |
|--|-------------------|--|-------------------------|---------|--------------|---------------------------------|--------|---------------------------------|------------------------------|--------------------------|
| Name and title | Average hours per | Position (do not check more than one box, unless person is both an | | | | than o | | Reportable compensation | Reportable compensation | Estimated amount of |
| | week | | officer and a director. | | | | | from | from related | other |
| | (list any | rector | | | | | the | organizations | compensation | |
| | hours for related | Individual trustee or director | tee | | | sated | | organization (W-2/1099-MISC/ | (W-2/1099-MISC/ 1099-NEC) | from the organization |
| | organizations | truste | Institutional trustee | | yee | Highest compensated employee | | 1099-NEC) | 1000 NEO) | and related |
| | below | /idual | tution | er | Key employee | lest co | ner | , | | organizations |
| | line) | Indi | Insti | Officer | Key | High | Former | | | |
| (1) BRIAN WIEDENMEIER | 40.00 | - | | | | | | | | |
| EXECUTIVE DIRECTOR | 1 | | | Х | | | | 197,950. | 0. | 7,603. |
| (2) ROBERTA CATALINOTTO | 40.00 | - | | | l | | | 154 500 | | • |
| VICE PRESIDENT OF DEVELOPMENT | 40.00 | | _ | | Х | _ | | 154,700. | 0. | 0. |
| (3) ANN KARLA NAGY | 40.00 | - | | | | ,, | | 110 704 | | 10 720 |
| VICE PRESIDENT OF OPERATIONS | 40.00 | | | | | Х | | 110,784. | 0. | 10,732. |
| (4) LAWRENCE ROGERS FINANCE AND CONTRACTS DIRECTOR | 40.00 | 1 | | х | | | | 66,554. | 0. | 8,543. |
| (5) SARAH JONES | 2.00 | | \vdash | Λ | | | | 00,334. | 0. | 0,343. |
| DIRECTOR | 2.00 | Х | | | | | | 0. | 0. | 0. |
| (6) RAY SCHREIBER | 2.50 | Λ | | | | | | 0. | 0. | 0. |
| CHAIR | 2.50 | х | | х | | | | 0. | 0. | 0. |
| (7) ALISON TORBITT | 2.00 | | | 25 | | | | • | • | • |
| DIRECTOR | | х | | | | | | 0. | 0. | 0. |
| (8) SARAH T. MAYER | 2.00 | | | | | | | | | |
| VICE CHAIR THRU 8/22 DIRECTOR FROM 8 | | Х | | х | | | | 0. | 0. | 0. |
| (9) SHAILA PARIKH | 2.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (10) JOSH BAGLEY | 2.00 | | | | | | | | | |
| DIRECTOR | | Х | | | | | | 0. | 0. | 0. |
| (11) MONICA EDWARDS | 2.50 | | | | | | | | | |
| SECRETARY THRU 11/22 | | Х | | Х | | | | 0. | 0. | 0. |
| (12) LARA HITCHCOCK | 2.00 | | | | | | | | _ | _ |
| DIRECTOR FROM 1/23 | | Х | | | | | | 0. | 0. | 0. |
| (13) LINDY PATTERSON | 2.00 | | | | | | | | | |
| DIRECTOR FROM 1/23 | | Х | | | | | | 0. | 0. | 0. |
| (14) VICTOR RUIZ-CORNEJO | 2.00 | ļ | | | | | | | | |
| DIRECTOR FROM 1/23 | 0.00 | Х | _ | | | _ | | 0. | 0. | 0. |
| (15) KATIE JOHN | 2.00 | ., | | | | | | | | • |
| DIRECTOR FROM 5/23 | | Х | \vdash | | \vdash | | | 0. | 0. | 0. |
| | | 1 | | | | | | | | |
| | | | \vdash | | \vdash | | | | | |
| | | 1 | | | | | | | | |
| | I | <u> </u> | | | | | | I | I | 000 |

232007 12-13-22 Form **990** (2022)

| Form 990 (2022) FRIENDS (| OF THE U | JRB | AN | F | OR | ES | Т | | 94-26 | 59952 | 28 | Page 8 |
|---|--|-----------------|-----------------------|------------|--------------------------|-------------------------------|--------|---|---|------------------------------|-------------|--|
| Part VII Section A. Officers, Directors, Trus | tees, Key Emp | oloye | ees, | and | l Hig | ghes | t C | ompensated Employee | s (continued) | | | |
| (A) Name and title | (B) Average hours per | box, | not c | ss per | ition more rson is | than of states | n an | (D) Reportable compensation | (E) Reportable compensatio | n | Esti amo | (F) mated ount of |
| | week (list any hours for related organizations below line) | tee or director | Institutional trustee | Officer a | Key employee | Highest compensated 5 | Former | from the organization (W-2/1099-MISC/ 1099-NEC) | from related organizations (W-2/1099-MIS 1099-NEC) | ns compensa ISC/ from the | | ensation n the nization related |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | _ | | |
| | | | | | | | | | | _ | | |
| | | | | | | | | | | _ | | |
| 1b Subtotal | | <u> </u> | | <u> </u> | <u> </u> | <u> </u> | | 529,988. | | 0. | 26 | ,878. |
| c Total from continuation sheets to Part VII d Total (add lines 1b and 1c) | | | | | | | | 0. 529,988. | | 0. | 26 | 0. ,878. |
| 2 Total number of individuals (including but no compensation from the organization | ot limited to th | ose | liste | d ab | ove |) wh | o re | eceived more than \$100, | 000 of reportable | • | | 3 |
| 3 Did the organization list any former officer, | • | | • | • | • | | _ | | • | | | es No |
| line 1a? If "Yes," complete Schedule J for si For any individual listed on line 1a, is the su | m of reportabl | е со | mpe | ensa | tion | and | oth | ner compensation from t | ne organization | | 3 | X |
| and related organizations greater than \$150 5 Did any person listed on line 1a receive or a | ccrue comper | satio | on fr | om | any | unre | elate | ed organization or individ | dual for services | | | X |
| rendered to the organization? If "Yes." com Section B. Independent Contractors | plete Schedule | e <i>J f</i> o | or su | ıch r | oers | on . | | | | | 5 | ^ |
| Complete this table for your five highest countries the organization. Report compensation for the organization. | | | | | | | | | | ensatio | n fron | 1 |
| (A) Name and business | • | | | . <u>g</u> | | | | (B) Description of s | | Cor | (C) | ation |
| SUNSET CONCRETE 741 JOOST AVE, SAN FRANCI | | . 9 | 41 | 27 | | | | CONCRETE CUT' DEMOLITION, 1 | REMOVAL | , | 363 | ,419. |
| THE JUSTICE COLLECTIVE LL 2348 DASHWOOD AVE, OAKLAN | 05 | | | | | EQUITY COACH: TRAINING FOR | | <u>:</u> | 104 | <u>,600.</u> | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 2 Total number of independent contractors (in | • | ot lin | nited | d to t | thos | | ted | above) who received mo | ore than | | | |

94-2699528

Form 990 (2022) FRIENDS
Part VIII Statement of Revenue

| | | | Check if Schedule O | onta | ains a res | oonse | or note to any lin | e in this Part VIII | | | |
|--|----|----------------------------|--|-------|------------|--|--------------------|---------------------|------------------------------------|------------------|---------------------------------|
| | | | | | | | • | (A) | (B) | (C) | (D) |
| | | | | | | | | Total revenue | Related or exempt function revenue | Unrelated | Revenue excluded from tax under |
| | | | | | | | | | Tunction revenue | business revenue | sections 512 - 514 |
| ωs | 1 | а | Federated campaigns | | 1a | | | | | | |
| ant | • | | Membership dues | | | + | | | | | |
| ية ق | | | Fundraising events | | | + | | | | | |
| ffs, r A | | | Related organizations | | | | | | | | |
| Contributions, Gifts, Grants and Other Similar Amounts | | | Government grants (contri | | | | 917,846. | | | | |
| Sir | | | All other contributions, gifts, | | | | | | | | |
| et ju | | • | similar amounts not included | | | 11. | 264,029. | | | | |
| 흡 | | g | Noncash contributions included in | | | \$ | | | | | |
| Ν | | _ | - | | | | | 4,181,875. | | | |
| <u> </u> | | | Total: Add lines fa ff | | | | Business Code | 1,202,070 | | | |
| | 2 | а | CONTRACT REVE | NII | ES | | 561499 | 11,158. | 11,158. | | |
| je Je | _ | b | CONTINUE REVE | | | | 301133 | 11,1301 | 11/1300 | | |
| Ser | | C | | | | | | | | | |
| Z S | | d | | | | | | | | | |
| gra Re | | e | | | | | | | | | |
| Program Service Revenue | | | All other program service | 2010 | nue | | | | | | |
| _ | | ' a | Total. Add lines 2a-2f | | | | | 11,158. | | | |
| | 3 | | Investment income (includ | | | | | 11/1301 | | | |
| | 0 | | | | | | | 10,817. | | | 10,817. |
| | 4 | | other similar amounts) Income from investment of tax-exempt bond p | | | | | 20,017 | | | 10,017 |
| | 5 | | Royalties | | | | | | | | |
| | | | noyanies | | (i) Re | | (ii) Personal | | | | |
| | 6 | | Gross rents | 6a | ├ | | () : 5:55:16. | 1 | | | |
| | · | | Less: rental expenses | 6b | | | | 1 | | | |
| | | | Rental income or (loss) | 6c | | | | 1 | | | |
| | | | Net rental income or (loss) | | 1 | | | | | | |
| | 7 | | Gross amount from sales of | ····· | (i) Secu | rities | (ii) Other | | | | |
| | • | u | assets other than inventory | 7a | | | (, | - | | | |
| | | h | Less: cost or other basis | 74 | | | | | | | |
| Ð | | | and sales expenses | 7b | | | | | | | |
| her Revenue | | c | Gain or (loss) | 7c | | | | | | | |
| ě | | | Net gain or (loss) | | • | | | | | | |
| 프 | Ω | | Gross income from fundraising | | | | 1 | | | | |
| Ğ. | Ŭ | _ | including \$ | - | • | | | | | | |
| | | | contributions reported on | | | | | | | | |
| | | | Part IV, line 18 | | • | 8a | | | | | |
| | | h | Less: direct expenses | | | | | | | | |
| | | | Net income or (loss) from | | | | | | | | |
| | 9 | | Gross income from gamin | | | | | | | | |
| | • | | Part IV, line 19 | | | - 1 | | | | | |
| | | b | Less: direct expenses | | | | | | | | |
| | | | Net income or (loss) from | | | | | | | | |
| | 10 | | Gross sales of inventory, I | | | | | | | | |
| | | | and allowances | | | 10a | 1 | | | | |
| | | b | | | | | | | | | |
| | | b Less: cost of goods sold | | | | | | | | | |
| | | | , | | | | Business Code | | | | |
| sno | 11 | а | MISCELLANEOUS | _I | NCOME | | 900099 | 14,070. | 14,070. | | |
| ane nue | | b | | | | | | | | | |
| Miscellaneous Revenue | | С | | | | | | | | | |
| Aisc B | | d | All other revenue | | | | | | | | |
| 2 | | | Total. Add lines 11a-11d | | | | | 14,070. | | | |
| | 12 | | Total revenue. See instruction | | | | | 4,217,920. | 25,228. | 0. | 10,817. |

Form 990 (2022) FRIENDS OF THE URBAN FOREST Part IX Statement of Functional Expenses

| | on 501(c)(3) and 501(c)(4) organizations must comp | | r organizations must con | onlete column (A) | |
|--------|--|-----------------------------|------------------------------|---------------------------------------|----------------------------------|
| OCCII | Check if Schedule O contains a respons | | | ipicio colultiti (A). | |
| | not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
| 1 | Grants and other assistance to domestic organizations | | | | |
| | and domestic governments. See Part IV, line 21 | | | | |
| 2 | Grants and other assistance to domestic | | | | |
| | individuals. See Part IV, line 22 | | | | |
| 3 | Grants and other assistance to foreign | | | | |
| | organizations, foreign governments, and foreign | | | | |
| | individuals. See Part IV, lines 15 and 16 | | | | |
| 4 | Benefits paid to or for members | | | | |
| 5 | Compensation of current officers, directors, | 400 000 | 244 770 | 60 054 | 06 074 |
| _ | trustees, and key employees | 490,898. | 344,770. | 60,054. | 86,074. |
| 6 | Compensation not included above to disqualified | | | | |
| | persons (as defined under section 4958(f)(1)) and | | | | |
| 7 | persons described in section 4958(c)(3)(B) | 2,144,092. | 1,502,932. | 263,928. | 377,232. |
| 7 8 | Other salaries and wages Pension plan accruals and contributions (include | <i>∆</i> ,⊥चच,∪ <i>3∆</i> • | 1,302,332• | 203,920• | 311,434. |
| • | section 401(k) and 403(b) employer contributions) | | | | |
| 9 | Other employee benefits | 325,240. | 251,294. | 52,540. | 21 406. |
| 10 | Payroll taxes | 214,897. | 156,076. | 23,410. | 21,406. 35,411. |
| 11 | Fees for services (nonemployees): | 211/03/1 | 13070701 | 23,1101 | 33,111, |
| | Management | | | | |
| b | Legal | | | | |
| | Accounting | 34,778. | | 34,778. | |
| d | Lobbying | , | | , | |
| | Professional fundraising services. See Part IV, line 17 | 50,220. | | | 50,220. |
| f | Investment management fees | , | | | • |
| g | | | | | |
| Ū | column (A), amount, list line 11g expenses on Sch 0.) | 145,887. | 9,603. | 135,349. | 935. |
| 12 | Advertising and promotion | | | | |
| 13 | Office expenses | 41,344. | 21,292. | 4,244. | 15,808. |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | 193,535. | 137,294. | 27,366. | 28,875. |
| 17 | Travel | 227. | 92. | 135. | |
| 18 | Payments of travel or entertainment expenses | | | | |
| | for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | | | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | 106 205 | 75 470 | 15 040 | 15 050 |
| 22 | Depreciation, depletion, and amortization | 106,385. | 75,470. | 15,042. | 15,873. |
| 23 | Insurance | 90,712. | 53,759. | 18,088. | 18,865. |
| 24 | Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), | | | | |
| 9 | amount, list line 24e expenses on Schedule 0.) TREE PLANTING AND MAINT | 549,074. | 549,074. | | |
| h | EQUIPMENT RENTAL AND RE | 67,533. | 67,533. | 0. | |
| c | STAFF DEVELOPMENT AND E | 66,557. | 56,444. | 8,989. | 1,124. |
| d | COMMUNICATIONS & OUTREA | 58,676. | 34,292. | 6,042. | 18,342. |
| | All other expenses | 74,954. | 39,091. | 13,271. | 22,592. |
| 25 | Total functional expenses. Add lines 1 through 24e | 4,655,009. | 3,299,016. | 663,236. | 692,757. |
| 26 | Joint costs. Complete this line only if the organization | , , , , , , , , , | , , , , | , | , |
| | reported in column (B) joint costs from a combined | | | | |
| | educational campaign and fundraising solicitation. | | | | |
| | Check here if following SOP 98-2 (ASC 958-720) | | | | |
| | | | | · · · · · · · · · · · · · · · · · · · | Earm 990 (2022) |

Form 990 (2022)
Part X Balance Sheet

| Pai | rt X | Balance Sneet | | | | | |
|-----------------------------|----------|---|------------|-----------------------|---------------------------------|------------|---------------------------|
| | | Check if Schedule O contains a response or no | te to an | y line in this Part X | | | |
| | | | | | (A) Beginning of year | | (B) End of year |
| | 1 | Cash - non-interest-bearing | | 422,473. | 1 | 341,971. | |
| | 2 | Savings and temporary cash investments | | | 2,199,934. | 2 | 2,010,199. |
| | 3 | Pledges and grants receivable, net | | 1,160,630. | 3 | 956,265. | |
| | 4 | Accounts receivable, net | | | 4 | | |
| | 5 | Loans and other receivables from any current of | | | | | |
| | | trustee, key employee, creator or founder, subs | | | | | |
| | | controlled entity or family member of any of the | | 5 | | | |
| | 6 | Loans and other receivables from other disqua | | | | | |
| | | under section 4958(f)(1)), and persons describe | d in sec | tion 4958(c)(3)(B) L | | 6 | |
| Š | 7 | Notes and loans receivable, net | | | | 7 | |
| Assets | 8 | Inventories for sale or use | | | 9,737. | 8 | 9,102. 55,379. |
| ¥ | 9 | 5 | | | 26,927. | 9 | 55,379. |
| | 10a | Land, buildings, and equipment: cost or other | | | | | |
| | | basis. Complete Part VI of Schedule D | 10a | 754,478. | | | |
| | b | Less: accumulated depreciation | 612,752. | 137,660. | 10c | 141,726. | |
| | 11 | Investments - publicly traded securities | | 2,500. | 11 | | |
| | 12 | Investments - other securities. See Part IV, line | | 12 | | | |
| | 13 | Investments - program-related. See Part IV, line | | 13 | | | |
| | 14 | Intangible assets | | 14 | | | |
| | 15 | Other assets. See Part IV, line 11 | 15,035. | 15 | 15,035. | | |
| | 16 | Total assets. Add lines 1 through 15 (must equal to 15) | 33) | 3,974,896. | 16 | 3,529,677. | |
| | 17 | Accounts payable and accrued expenses | | 251,949. | 17 | 243,819. | |
| | 18 | Grants payable | | 18 | | | |
| | 19 | Deferred revenue | | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete | | | | 21 | |
| es | 22 | Loans and other payables to any current or for | | | | | |
| ∄ | | trustee, key employee, creator or founder, subs | | | | | |
| Liabilities | | controlled entity or family member of any of the | | | | 22 | |
| _ | 23 | Secured mortgages and notes payable to unre | | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelate | | | | 24 | |
| | 25 | Other liabilities (including federal income tax, p | | | | | |
| | | parties, and other liabilities not included on line | s 17-24) | . Complete Part X | | | |
| | | of Schedule D | | ····· | 251,949. | 25 | 2/2 010 |
| | 26 | Total liabilities. Add lines 17 through 25 | | e X | 231,343. | 26 | 243,819. |
| ģ | | Organizations that follow FASB ASC 958, ch | eck ner | | | | |
| nce | | and complete lines 27, 28, 32, and 33. | | | 3,722,947. | 07 | 3,285,858. |
| ala | 27 | Net assets without donor restrictions | 5,122,341. | 27 28 | 3,203,030. | | |
| B B | 28 | Net assets with donor restrictions | | 20 | | | |
| Ë | | Organizations that do not follow FASB ASC | 956, CHE | eck nere | | | |
| è | 200 | and complete lines 29 through 33. | | | | 20 | |
| ets | 29 | Capital stock or trust principal, or current funds | | | | 29 | |
| SS | 30 | Paid-in or capital surplus, or land, building, or e | | | | 30 31 | |
| Net Assets or Fund Balances | 31 32 | Retained earnings, endowment, accumulated in | | | 3,722,947. | 32 | 3,285,858. |
| ž | 33 | Total liabilities and net assets/fund balances | | | 3,974,896. | 33 | 3,529,677. |
| | JJ | Total liabilities and net assets/fund balances | | | 3,314,030. | აა | 3,323,011. |

| Pai | Heconciliation of Net Assets | | | | | | |
|-----|--|----------|------|-----|------------|--|--|
| | Check if Schedule O contains a response or note to any line in this Part XI | | | | | | |
| | | | | | | | |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | | 4,21 | | | | |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 4,65 | 5,0 | <u>09.</u> | | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -43 | 7,0 | 89. | | |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,72 | 2,9 | 47. | | |
| 5 | Net unrealized gains (losses) on investments | 5 | | | | | |
| 6 | Donated services and use of facilities | 6 | | | | | |
| 7 | Investment expenses | 7 | | | | | |
| 8 | Prior period adjustments | 8 | | | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | 0. | | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | | | |
| | column (B)) | 10 | 3,28 | 5,8 | 58. | | |
| Pa | t XII Financial Statements and Reporting | | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XII | | | | | | |
| | | | | Yes | No | | |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule | О. | | | | | |
| 2a | | | | | | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed | on a | | | | | |
| | separate basis, consolidated basis, or both: | | | | | | |
| | Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| b | Were the organization's financial statements audited by an independent accountant? | | 2b | X | | | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate | basis, | | | | | |
| | consolidated basis, or both: | | | | | | |
| | X Separate basis Consolidated basis Both consolidated and separate basis | | | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | audit, | | | | | |
| | review, or compilation of its financial statements and selection of an independent accountant? | | 2c | X | | | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Sche | edule O. | | | | | |
| За | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the | | | | | | |
| | Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | | За | | X | | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require | | | | | | |
| | or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | | | | |
| | | | Form | 990 | (2022) | | |

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

FRIENDS OF THE URBAN FOREST

Employer identification number

| | | FRIENDS OF THE URBAN FOREST | | | | | | | | |
|------|--|---|---------------------------------------|--|-------------------------------------|------------------|-----------------|--------------|----------------------------|--|
| Pa | rt I | Reason for Public (| Charity Status. | (All organizations must c | omplete th | nis part.) S | ee instruction | S. | | |
| The | organ | ization is not a private found | ation because it is: (F | For lines 1 through 12, cl | neck only | one box.) | | | | |
| 1 | A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). | | | | | | | | | |
| 2 | | A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) | | | | | | | | |
| 3 | | A hospital or a cooperative | hospital service orga | anization described in se | ection 170 | (b)(1)(A)(ii | ii). | | | |
| 4 | | A medical research organiz | ation operated in cor | njunction with a hospital | described | in sectio | n 170(b)(1)(A) | (iii). Enter | the hospital's name, | |
| | | city, and state: | | | | | | | | |
| 5 | | An organization operated for | or the benefit of a col | llege or university owned | or operate | ed by a go | vernmental u | nit describe | ed in | |
| | | section 170(b)(1)(A)(iv). (C | Complete Part II.) | | | | | | | |
| 6 | | A federal, state, or local gov | vernment or governm | nental unit described in | section 17 | 70(b)(1)(A) | (v). | | | |
| 7 | X | An organization that norma | lly receives a substar | ntial part of its support fr | om a gove | ernmental | unit or from th | e general ¡ | public described in | |
| | | section 170(b)(1)(A)(vi). (C | omplete Part II.) | | | | | | | |
| 8 | | A community trust describe | ed in section 170(b)(| (1)(A)(vi). (Complete Part | t II.) | | | | | |
| 9 | | An agricultural research org | ganization described | in section 170(b)(1)(A)(i | ix) operate | ed in conju | ınction with a | land-grant | college | |
| | | or university or a non-land-g | grant college of agric | ulture (see instructions). | Enter the i | name, city | , and state of | the college | or | |
| | | university: | | | | | | | | |
| 10 | | An organization that norma | Illy receives (1) more | than 33 1/3% of its supp | ort from c | ontribution | ns, membersh | ip fees, an | d gross receipts from | |
| | | activities related to its exem | npt functions, subjec | t to certain exceptions; a | and (2) no | more than | 33 1/3% of its | s support f | rom gross investment | |
| | | income and unrelated busing | ness taxable income | (less section 511 tax) fro | m busines | ses acqui | red by the org | anization a | after June 30, 1975. | |
| | | See section 509(a)(2). (Co | | | | | | | | |
| 11 | \square | An organization organized a | | | | | | | | |
| 12 | | An organization organized a | • | • | - | | | • | • | |
| | | more publicly supported or | ~ | | | | | | Check the box on | |
| | | lines 12a through 12d that | * * | | | | | - | | |
| а | | | · · · · · · · · · · · · · · · · · · · | • | • | - | | | | |
| | | the supported organization | | | majority o | f the direc | tors or trustee | es of the su | upporting | |
| _ | | organization. You must o | | | | | | | | |
| b | | | • | | | | - | | - | |
| | | control or management o | | | ame perso | ns that co | ntrol or manaç | ge the supp | ported | |
| | | organization(s). You mus | | | : | م ملفانی، میمان | | : | ملئند. ام | |
| С | | | - | | | | | y integrate | ea with, | |
| لم | | its supported organization | | · | | | | tad araani | ration(a) | |
| d | | Type III non-functionally that is not functionally int | | | | | • • | • | * * | |
| | | requirement (see instructi | - | • | - | | • | an allenin | Veriess | |
| е | | Check this box if the orga | · | - | | | | I Type III | | |
| · | | functionally integrated, or | | | | | Type i, Type i | i, type iii | | |
| f | Ente | er the number of supported o | vaanizationa | nany integrated supporting | ig organiz | ation. | | | | |
| | | vide the following information | • | | | | | | | |
| | | i) Name of supported | (ii) EIN | (iii) Type of organization | (iv) Is the orga in your governi | inization listed | (v) Amount of | monetary | (vi) Amount of other | |
| | | organization | | (described on lines 1-10 above (see instructions)) | Yes | No | support (see in | structions) | support (see instructions) | |
| | | | | | | | | | | |
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| Tota | al | | | | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| sec | tion A. Public Support | | | | | | |
|-------|---|----------------------------|----------------------|-----------------------|------------------------------|---------------------|------------------|
| Calen | dar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| 1 | Gifts, grants, contributions, and | | | | | | |
| | membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | 3581860. | 3749735. | 4010059. | 3767490. | 4181875. | 19291019. |
| 2 | Tax revenues levied for the organ- | | | | | | |
| | ization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | |
| 3 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to | | | | | | |
| | the organization without charge | | | | | | |
| 4 | Total. Add lines 1 through 3 | 3581860. | 3749735. | 4010059. | 3767490. | 4181875. | 19291019. |
| 5 | The portion of total contributions | | | | | | |
| | by each person (other than a | | | | | | |
| | governmental unit or publicly | | | | | | |
| | supported organization) included | | | | | | |
| | on line 1 that exceeds 2% of the | | | | | | |
| | amount shown on line 11, | | | | | | |
| | column (f) | | | | | | |
| 6 | Public support. Subtract line 5 from line 4. | | | | | | 19291019. |
| Sec | tion B. Total Support | | | | | | |
| Calen | dar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| 7 | Amounts from line 4 | 3581860. | 3749735. | 4010059. | 3767490. | 4181875. | 19291019. |
| 8 | Gross income from interest, | | | | | | |
| | dividends, payments received on | | | | | | |
| | securities loans, rents, royalties, | | | | | | |
| | and income from similar sources | 883. | 492. | 185. | 223. | 10,817. | 12,600. |
| 9 | Net income from unrelated business | | | | | | |
| | activities, whether or not the | | | | | | |
| | business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain | | | | | | |
| | or loss from the sale of capital | | | | | | |
| | assets (Explain in Part VI.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 19303619. |
| 12 | Gross receipts from related activities, | etc. (see instructio | ns) | | | 12 | 273,471. |
| 13 | First 5 years. If the Form 990 is for th | ne organization's fir | st, second, third, f | ourth, or fifth tax y | ear as a section 50 | 01(c)(3) | |
| | organization, check this box and stop | here | | | | | |
| Sec | tion C. Computation of Publi | c Support Per | centage | | | | |
| 14 | Public support percentage for 2022 (li | ine 6, column (f), di | vided by line 11, c | olumn (f)) | | 14 | 99 . 93 % |
| 15 | Public support percentage from 2021 | Schedule A, Part I | I, line 14 | | | 15 | 97 . 19 % |
| | 33 1/3% support test - 2022. If the o | | | | | | |
| | stop here. The organization qualifies | as a publicly suppo | orted organization | | | | X |
| | 33 1/3% support test - 2021. If the o | | | | | | |
| | and stop here. The organization qual | ifies as a publicly s | upported organiza | tion | | | |
| 17a | 10% -facts-and-circumstances test | - 2022. If the orga | anization did not c | heck a box on line | 13, 16a, or 16b, a | nd line 14 is 10% | or more, |
| | and if the organization meets the fact | s-and-circumstance | es test, check this | box and stop her | 'e. Explain in Part ' | VI how the organiz | zation |
| | meets the facts-and-circumstances te | st. The organizatio | n qualifies as a pul | olicly supported or | ganization | | |
| b | 10% -facts-and-circumstances test | - 2021. If the orga | anization did not c | heck a box on line | 13, 16a, 16b, or 1 | 7a, and line 15 is | 10% or |
| | more, and if the organization meets th | ne facts-and-circum | stances test, chec | k this box and st | op here. Explain ir | n Part VI how the | |
| | organization meets the facts-and-circu | | • | • | | | |
| 18 | Private foundation. If the organizatio | n did not check a l | oox on line 13, 16a | ı, 16b, 17a, or 17b | , check this box ar | nd see instructions | s |

Schedule A (Form 990) 2022 FRIENDS OF THE URBAN FOREST Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Sed | ction A. Public Support | siow, picase comp | oicte i art ii.j | | | | |
|-----|--|--------------------|---------------------------|-----------------------|---------------------|---------------------|-----------|
| | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| | Gifts, grants, contributions, and membership fees received. (Do not | | | | | | |
| | include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that are not an unrelated trade or bus- | | | | | | |
| _ | iness under section 513 | | | | | | |
| 4 | Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c | Add lines 7a and 7b | | | | | | |
| 8 | Public support. (Subtract line 7c from line 6.) | | | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2018 | (b) 2019 | (c) 2020 | (d) 2021 | (e) 2022 | (f) Total |
| | Amounts from line 6 | (a) 2010 | (6) 2019 | (6) 2020 | (4) 2021 | (6) 2022 | (i) iotai |
| | Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b | Unrelated business taxable income | | | | | | |
| | (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c | Add lines 10a and 10b | | | | | | |
| | Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 | First 5 years. If the Form 990 is for the | J | | , | • | () () | · — |
| | check this box and stop here | | | | | | |
| | ction C. Computation of Publi | | | | | | |
| | Public support percentage for 2022 (li | , ,,, | • | column (f)) | | 15 | % |
| | Public support percentage from 2021 | | | | | 16 | % |
| | ction D. Computation of Inves | | | . 10 1 (0) | | 14-1 | |
| | Investment income percentage for 20 | | | | | 17 | % |
| | Investment income percentage from 2 | | | | | 18 | % 7 in |
| 198 | 33 1/3% support tests - 2022. If the | | | | | | |
| b | more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the | organization did r | not check a box or | line 14 or line 19a | a, and line 16 is m | ore than 33 1/3%, a | and |
| | line 18 is not more than 33 1/3%, che | ck this box and st | top here. The orga | anization qualifies a | as a publicly supp | orted organization | |
| 20 | Private foundation. If the organization | n did not check a | hox on line 14 19 | a or 19h check th | nis hox and see in | structions | |

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

| | Yes | No |
|-----|-----|----|
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| Par | t IV Supporting Organizations (continued) | | | |
|-------------|--|-------------|-----|----|
| | | | Yes | No |
| 11 | Has the organization accepted a gift or contribution from any of the following persons? | | | |
| а | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and | | | |
| | 11c below, the governing body of a supported organization? | 11a | | |
| b | A family member of a person described on line 11a above? | 11b | | |
| С | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide | | | |
| | detail in Part VI. | 11c | | |
| Sect | ion B. Type I Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, | | | |
| | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the | | | |
| 2 | supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. Did the organization operate for the benefit of any supported organization other than the supported | 1 | | |
| | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in | | | |
| | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, | | | |
| | supervised, or controlled the supporting organization. | 2 | | |
| Sect | ion C. Type II Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors | | | |
| | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control | | | |
| | or management of the supporting organization was vested in the same persons that controlled or managed | | | |
| | the supported organization(s). | 1 | | |
| Seci | ion D. All Type III Supporting Organizations | | | |
| | | | Yes | No |
| 1 | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the | | | |
| | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax | | | |
| | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the | | | |
| _ | organization's governing documents in effect on the date of notification, to the extent not previously provided? | 1 | | |
| 2 | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported | | | |
| | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how | | | |
| 3 | the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described on line 2, above, did the organization's supported organizations have a | 2 | | |
| | significant voice in the organization's investment policies and in directing the use of the organization's | | | |
| | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's | | | |
| | supported organizations played in this regard. | 3 | | |
| Sect | ion E. Type III Functionally Integrated Supporting Organizations | | | |
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruction | ıs). | | |
| а | The organization satisfied the Activities Test. Complete line 2 below. | | | |
| b | The organization is the parent of each of its supported organizations. Complete line 3 below. | | | |
| С | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see | instruction | | Ι |
| 2 | Activities Test. Answer lines 2a and 2b below. | | Yes | No |
| а | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of | | | |
| | the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify | | | |
| | those supported organizations and explain how these activities directly furthered their exempt purposes, | | | |
| | how the organization was responsive to those supported organizations, and how the organization determined | | | |
| | that these activities constituted substantially all of its activities. | 2a | | |
| b | Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, | | | |
| | one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in | | | |
| | Part VI the reasons for the organization's position that its supported organization(s) would have engaged in | 01 | | |
| • | these activities but for the organization's involvement. | 2b | | |
| 3 | Parent of Supported Organizations. Answer lines 3a and 3b below. | | | |
| а | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or | 2- | | |
| h | trustees of each of the supported organizations? <i>If</i> "Yes" or "No" provide details in Part VI. Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each | 3a | | |
| IJ | and the organization exercise a substantial degree of direction over the policies, programs, and activities of each | | | |

of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.

| Pa | rt V Type III Non-Functionally Integrated 509(a)(3) Support | ing Organ | izations | |
|------|--|----------------|----------------------------|--------------------------------|
| 1 | Check here if the organization satisfied the Integral Part Test as a qualify | ing trust on N | Nov. 20, 1970 (explain in | Part VI). See instructions. |
| | All other Type III non-functionally integrated supporting organizations mu | | • | |
| Sect | ion A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Net short-term capital gain | 1 | | |
| 2 | Recoveries of prior-year distributions | 2 | | |
| 3 | Other gross income (see instructions) | 3 | | |
| _4 | Add lines 1 through 3. | 4 | | |
| _5 | Depreciation and depletion | 5 | | |
| 6 | Portion of operating expenses paid or incurred for production or | | | |
| | collection of gross income or for management, conservation, or | | | |
| | maintenance of property held for production of income (see instructions) | 6 | | |
| _7_ | Other expenses (see instructions) | 7 | | |
| _8_ | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | | |
| Sect | ion B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see | | | |
| | instructions for short tax year or assets held for part of year): | | | |
| a | Average monthly value of securities | 1a | | |
| b | Average monthly cash balances | 1b | | |
| с | Fair market value of other non-exempt-use assets | 1c | | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | | |
| е | Discount claimed for blockage or other factors | | | |
| | (explain in detail in Part VI): | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| _3_ | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, | | | |
| | see instructions). | 4 | | |
| _5_ | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| _6 | Multiply line 5 by 0.035. | 6 | | |
| _7_ | Recoveries of prior-year distributions | 7 | | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | | |
| Sect | ion C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | | |
| 2 | Enter 0.85 of line 1. | 2 | | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | | |
| 4 | Enter greater of line 2 or line 3. | 4 | | |
| 5 | Income tax imposed in prior year | 5 | | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to | | | |
| | emergency temporary reduction (see instructions). | 6 | | |
| 7 | Check here if the current year is the organization's first as a non-function | ally integrate | d Type III supporting orga | nization (see |

Schedule A (Form 990) 2022

instructions).

| Par | 't V │ Type III Non-Functionally Integrated 509 | (a)(3) Supporting Orga | ınizations _{(contint} | ued) | |
|----------|---|------------------------------------|--------------------------------|------|----------------------------------|
| Secti | ion D - Distributions | | · | | Current Year |
| 1 | Amounts paid to supported organizations to accomplish exe | empt purposes | | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exem | pt purposes of supported | | | |
| | organizations, in excess of income from activity | | | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purpos | S | 3 | | |
| 4 | Amounts paid to acquire exempt-use assets | | | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required - prior IRS approval - prior IRS approval required - prior IRS approval - prior - | rovide details in Part VI) | | 5 | |
| 6 | Other distributions (describe in Part VI). See instructions. | | | 6 | |
| 7 | Total annual distributions. Add lines 1 through 6. | | | 7 | |
| 8 | Distributions to attentive supported organizations to which t | he organization is responsive | | | |
| | (provide details in Part VI). See instructions. | | | 8 | |
| 9 | Distributable amount for 2022 from Section C, line 6 | | | 9 | |
| 10 | Line 8 amount divided by line 9 amount | | | 10 | |
| | , | (i) | (ii) | | (iii) |
| Secti | ion E - Distribution Allocations (see instructions) | Excess Distributions | Underdistribution Pre-2022 | าร | Distributable Amount for 2022 |
| _1_ | Distributable amount for 2022 from Section C, line 6 | | | | |
| 2 | Underdistributions, if any, for years prior to 2022 (reason- | | | | |
| | able cause required - explain in Part VI). See instructions. | | | | |
| 3 | Excess distributions carryover, if any, to 2022 | | | | |
| <u>a</u> | From 2017 | | | | |
| b | From 2018 | | | | |
| с | From 2019 | | | | |
| d | From 2020 | | | | |
| е | From 2021 | | | | |
| f | Total of lines 3a through 3e | | | | |
| g | Applied to underdistributions of prior years | | | | |
| h | Applied to 2022 distributable amount | | | | |
| i_ | Carryover from 2017 not applied (see instructions) | | | | |
| j_ | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | | |
| 4 | Distributions for 2022 from Section D, | | | | |
| | line 7: \$ | | | | |
| а | Applied to underdistributions of prior years | | | | |
| b | Applied to 2022 distributable amount | | | | |
| С | Remainder. Subtract lines 4a and 4b from line 4. | | | | |
| 5 | Remaining underdistributions for years prior to 2022, if | | | | |
| | any. Subtract lines 3g and 4a from line 2. For result greater | | | | |
| | than zero, explain in Part VI. See instructions. | | | | |
| 6 | Remaining underdistributions for 2022. Subtract lines 3h | | | | |
| | and 4b from line 1. For result greater than zero, explain in | | | | |
| | Part VI. See instructions. | | | | |
| 7 | Excess distributions carryover to 2023. Add lines 3j | | | | |
| | and 4c. | | | | |
| 8 | Breakdown of line 7: | | | | |
| | Excess from 2018 | | | | |
| | Excess from 2019 | | | | |
| | Excess from 2020 | | | | |
| | Excess from 2021 | | | | |
| | Excess from 2022 | | | | |
| | | | | | |

Schedule A (Form 990) 2022

232028 12-09-22 Schedule A (Form 990) 2022

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization **Employer identification number** FRIENDS OF THE URBAN FOREST 94-2699528 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc.,

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization Employer identification number

FRIENDS OF THE URBAN FOREST

94-2699528

| Part I | Contributors (see instructions). Use duplicate copies of Part I if additional space is needed. | | | | | | |
|------------|--|----------------------------|--|--|--|--|--|
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | |
| 1 | | - \$\frac{1,981,847.}{- | Person X Payroll | | | | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | |
| 2 | | - - \$\$ | Person X Payroll Noncash (Complete Part II for noncash contributions.) | | | | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | |
| 3 | | \$ <u>87,500.</u> | Person X Payroll | | | | |
| (a) | (b) | (c) | (d) | | | | |
| No. | Name, address, and ZIP + 4 | Total contributions - \$ | Person Payroll Complete Part II for noncash contributions. | | | | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | |
| | | - _ \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) | | | | |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | |
| | | - - - \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) | | | | |

Name of organization Employer identification number

FRIENDS OF THE URBAN FOREST

94-2699528

| Part II | Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. | | | | | | |
|------------------------------|---|---|----------------------|--|--|--|--|
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received | | | | |
| | | \$ | | | | | |

Name of organization Employer identification number

| RTENT | OS OF THE URBAN FOREST | | | | 94-2699528 | | |
|---------------------------|---|-------------------------------|-------------------------|-------------------------------|---|--|--|
| Part III | Exclusively religious, charitable, etc., contribution from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious. | through (e) and the following | ng line entry. For or | ganizations | at total more than \$1,000 for the year | | |
| | Use duplicate copies of Part III if additional s | space is needed. | or, ood or less for the | le year. (Enter this into. or | ice.) + | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of | gift | (d) Desc | ription of how gift is held | | |
| | | - | | | | | |
| | | (e) Trans | fer of gift | | | | |
| | Transferee's name, address, ar | nd ZIP + 4 | R | elationship of trar | nsferor to transferee | | |
| | | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of | gift | (d) Desc | ription of how gift is held | | |
| | | | | | | | |
| | (e) Transfer of gift | | | | | | |
| - | Transferee's name, address, ar | R | elationship of trar | nsferor to transferee | | | |
| | | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of | gift | (d) Desc | ription of how gift is held | | |
| | | | | | | | |
| | | | | | | | |
| | Transferee's name, address, ar | nd ZIP + 4 | R | elationship of trar | nsferor to transferee | | |
| | | | | | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of | gift | (d) Desc | ription of how gift is held | | |
| | | | | | | | |
| | | (e) Trans | fer of gift | <u> </u> | | | |
| - | Transferee's name, address, ar | nd ZIP + 4 | R | elationship of trar | nsferor to transferee | | |
| | | | | | | | |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Inspection

Name of the organization

FRIENDS OF THE URBAN FOREST

Employer identification number 94-2699528

| Pai | t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin. | | r Similar Funds | or Accour | nts. Complete if the |
|-----|--|----------------------------|------------------------|-------------------|---------------------------------|
| | organization answered Tee Sitt offit 600, Fart IV, IIII | (a) Donor ad | vised funds | (b) Fur | nds and other accounts |
| 1 | Total number at end of year | | | . , | |
| 2 | Aggregate value of contributions to (during year) | | | | |
| 3 | Aggregate value of grants from (during year) | | | | |
| 4 | Aggregate value at end of year | | | | |
| 5 | Did the organization inform all donors and donor advisors in v | | held in donor advis | sed funds | |
| | are the organization's property, subject to the organization's | - | | | Yes No |
| 6 | Did the organization inform all grantees, donors, and donor a | | | | |
| | for charitable purposes and not for the benefit of the donor or | | | | |
| | impermissible private benefit? | | | | |
| Pai | t II Conservation Easements. Complete if the org | ganization answered | 'Yes" on Form 990, | Part IV, line 7 | |
| 1 | Purpose(s) of conservation easements held by the organization | on (check all that app | ly). | | |
| | Preservation of land for public use (for example, recreated | tion or education) | Preservation o | of a historically | important land area |
| | Protection of natural habitat | | Preservation o | f a certified hi | storic structure |
| | Preservation of open space | | | | |
| 2 | Complete lines 2a through 2d if the organization held a qualif | fied conservation con | tribution in the form | of a conserva | |
| | day of the tax year. | | | | Held at the End of the Tax Year |
| а | Total number of conservation easements | | | I | 1 |
| b | - | | | | 0.01 |
| С | Number of conservation easements on a certified historic stru | | | 2c | 1 |
| d | Number of conservation easements included in (c) acquired a | | | | 0 |
| • | historic structure listed in the National Register | | | 2d | <u> </u> |
| 3 | Number of conservation easements modified, transferred, rele | eased, extinguished, | or terminated by the | e organization | during the tax |
| 4 | yearU Number of states where property subject to conservation eas | coment is located | 1 | | |
| 5 | Does the organization have a written policy regarding the per | _ | section handling of | | |
| 3 | violations, and enforcement of the conservation easements it | | | | Yes X No |
| 6 | Staff and volunteer hours devoted to monitoring, inspecting, | | and enforcing con | | |
| Ū | | Thairdining of Violationic | , and omeromig con | oor variorr oad | inonic daming the year |
| 7 | Amount of expenses incurred in monitoring, inspecting, hand | dling of violations, and | Lenforcing conserva | ation easemen | ts during the year |
| | 0. | g, | g | | g / |
| 8 | Does each conservation easement reported on line 2(d) above | e satisfy the requirem | ents of section 170 | (h)(4)(B)(i) | |
| | and section 170(h)(4)(B)(ii)? | | | | X Yes No |
| 9 | In Part XIII, describe how the organization reports conservation | | | | d |
| | balance sheet, and include, if applicable, the text of the footn | note to the organization | n's financial statem | ents that desc | cribes the |
| | organization's accounting for conservation easements. | | | | |
| Pai | t III Organizations Maintaining Collections of | • | reasures, or O | ther Simila | r Assets. |
| | Complete if the organization answered "Yes" on Form | 990, Part IV, line 8. | | | |
| 1a | If the organization elected, as permitted under FASB ASC 95 | • | | | |
| | of art, historical treasures, or other similar assets held for pub | ŕ | • | | public |
| | service, provide in Part XIII the text of the footnote to its finan | | | | |
| b | If the organization elected, as permitted under FASB ASC 956 | • | | | |
| | art, historical treasures, or other similar assets held for public | exhibition, education | n, or research in furt | herance of pu | blic service, |
| | provide the following amounts relating to these items: | | | | |
| | (i) Revenue included on Form 990, Part VIII, line 1 | | | | |
| _ | | | | | \$ |
| 2 | If the organization received or held works of art, historical trea | | | ai gain, provide | 9 |
| _ | the following amounts required to be reported under FASB A | | | | Φ |
| a | Revenue included on Form 990, Part VIII, line 1 | | | | ф |
| D | Assets included in Form 990, Part X | | | | Ψ |

| Par | t III Organizations Maintaining C | ollections of Ar | t, Histo | orical Tre | easures, o | r Other | ^r Simila | r Assets | (contin | ued) |
|------|--|------------------------|-------------|---------------|-----------------|------------|------------------------|-------------|------------|------------|
| 3 | Using the organization's acquisition, accession | on, and other record | s, check | any of the | following that | t make si | gnificant | use of its | | |
| | collection items (check all that apply): | | | | | | | | | |
| а | a Public exhibition d Loan or exchange program | | | | | | | | | |
| b | Scholarly research | е | , | Other | | | | | | |
| С | Preservation for future generations | | | | | | | | | |
| 4 | Provide a description of the organization's co | llections and explair | n how th | ey further th | ne organizatio | on's exen | npt purpo | se in Part | XIII. | |
| 5 | During the year, did the organization solicit or | receive donations | of art, his | storical trea | sures, or othe | er similar | assets | | | |
| | to be sold to raise funds rather than to be ma | | | | | | | | Yes | No |
| Par | t IV Escrow and Custodial Arrang | | ete if the | organizatio | n answered ' | "Yes" on | Form 990 |), Part IV, | line 9, or | |
| | reported an amount on Form 990, Par | t X, line 21. | | | | | | | | |
| 1a | Is the organization an agent, trustee, custodia | | • | | | | | _ | _ | |
| | on Form 990, Part X? | | | | | | | L | Yes | No |
| b | If "Yes," explain the arrangement in Part XIII a | and complete the fol | lowing ta | able: | | | | T | | |
| | | | | | | | | | Amount | |
| | Beginning balance | | | | | | | | | |
| | Additions during the year | | | | | | | | | |
| е | Distributions during the year | | | | | | | | | |
| f | Ending balance | | | | | | | | ٦., | |
| | Did the organization include an amount on Fo | | | | | | ity? | L | Yes | ∐ No |
| Par | If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete if | | | | | | | | | |
| ı aı | Endowment runds. Complete in | (a) Current year | | rior year | (c) Two yea | | | years back | (a) Four | years back |
| 4. | Danissis of was balance | (a) Current year | (D) F | noi yeai | (C) TWO yea | 15 Dack | (u) Tillee | years back | (e) i oui | years back |
| | Beginning of year balance | | | | | | | | | |
| b | Contributions | | | | | | | | | |
| C | Net investment earnings, gains, and losses | | | | | | | | | |
| d | Grants or scholarships | | | | | | | | | |
| е | Other expenditures for facilities | | | | | | | | | |
| | and programs | | | | | | | | | |
| † | Administrative expenses | | | | | | | | | |
| g | End of year balance | | - /i: 1 - | | \\ | | | | | |
| 2 | Provide the estimated percentage of the curre | • | ` | i, column (a |)) neid as: | | | | | |
| a | Board designated or quasi-endowment | | _% | | | | | | | |
| b | Permanent endowment | % % | | | | | | | | |
| С | | | | | | | | | | |
| 22 | The percentages on lines 2a, 2b, and 2c shown Are there endowment funds not in the possess | • | tion that | aro hold a | ad administor | rod for th | 0 | | | |
| Ja | organization by: | ssion of the organiza | ilion ina | are rielu ai | iu auriiiiistei | eu ioi iii | 6 | | Г | Yes No |
| | (i) Unrelated organizations | | | | | | | | 3a(i) | 100 110 |
| | (ii) Related organizations | | | | | | | | 3a(ii) | |
| h | If "Yes" on line 3a(ii), are the related organization | tions listed as requir | ed on So | hedule R2 | | | | | 3b | |
| 4 | Describe in Part XIII the intended uses of the | | | | | | | | 00 | |
| | t VI Land, Buildings, and Equipme | | WITHOUT I | arrao. | | | | | | |
| | Complete if the organization answered | l "Yes" on Form 990 |), Part IV | , line 11a. S | See Form 990 |), Part X, | line 10. | | | |
| | Description of property | (a) Cost or o | ther | (b) Cost | or other | (c) A | ccumulat preciation | | (d) Book | value |
| 1a | Land | <u> </u> | , | | · , | | | | | |
| | Buildings | | | | | | | | | |
| | Leasehold improvements | | | 39 | 3,954. | 3 | 393,9 | 54. | | 0. |
| | Equipment | | | | 0,524. | | 218,7 | | 141 | L,726. |
| | Other | | | | | | | | | |
| | . Add lines 1a through 1e. (Column (d) must ed | | X. colum | n (B). line 1 | 0c.) | | | | 141 | L,726. |

| Part VII | Investments - Other Securities. Complete if the organization answered "Yes" | on Form 990 Part IV line | .11h Soo Earm 000 Part V line 12 | |
|-------------------|--|----------------------------|--|----------------------|
| (a) Descrip | otion of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end | of year market value |
| | | (b) Book value | (c) Method of Valuation. Cost of end | or-year market value |
| | al derivatives held equity interests | | <u> </u> | |
| (3) Other | held equity interests | | | |
| (A) | | | | |
| (B) | | | | |
| (C) | | | | |
| (D) | | | | |
| (E) | | | | |
| (F) | | | | |
| (G) | | | | |
| (H) | | | | |
| Total. (Col. (| b) must equal Form 990, Part X, col. (B) line 12.) | | | |
| Part VIII | Investments - Program Related. | F 000 D+ N/ E | 44 - O Farm 000 Back V Page 40 | |
| | Complete if the organization answered "Yes" | | _ | -f |
| | (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end | or-year market value |
| (1) | | | | |
| (2) | | | | |
| (3) (4) | | | <u> </u> | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| | b) must equal Form 990, Part X, col. (B) line 13.) | | | |
| Part IX | Other Assets. | | | |
| | Complete if the organization answered "Yes" | | 11d. See Form 990, Part X, line 15. | |
| | (a) | Description | | (b) Book value |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| <u>(7)</u> (8) | | | | |
| (9) | | | | |
| | ımn (b) must equal Form 990, Part X, col. (B) line | 2 15) | | |
| Part X | Other Liabilities. | . 10., | | |
| | Complete if the organization answered "Yes" | on Form 990, Part IV, line | 11e or 11f. See Form 990, Part X, line 25. | |
| 1. | (a) Description of liability | | | (b) Book value |
| | deral income taxes | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |
| (7) | | | | |
| (8) | | | | |
| (9) | | | | |
| Total. (Colu | <u>ımn (b) must equal Form 990, Part X, col. (B) line</u> | 25.) | | |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022 FRIENDS OF THE URBAN FOREST 94-

| Par | t XI Reconciliation of Revenue per Audited Financial Sta | itements With Revenue | per Return. | |
|------------|--|--------------------------------|----------------------|--------------------|
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | ine 12a. | | |
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 4,217,920. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | 1 | | |
| а | Net unrealized gains (losses) on investments | 2a | | |
| b | Donated services and use of facilities | 2b | | |
| С | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII.) | 2d | | |
| е | Add lines 2a through 2d | | | 0. |
| 3 | Subtract line 2e from line 1 | | 3 | 4,217,920. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | 1 1 | | |
| а | | 4a | | |
| b | Other (Describe in Part XIII.) | 4b | | |
| | Add lines 4a and 4b | | | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12 | <u>)</u> | 5 | 4,217,920. |
| Par | T XII Reconciliation of Expenses per Audited Financial St | | es per Returr | 1. |
| | Complete if the organization answered "Yes" on Form 990, Part IV, I | ne 12a. | 1 1 | 4 655 000 |
| 1 | | | 1 | 4,655,009. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | 1 1 | | |
| а | Donated services and use of facilities | | | |
| b | Prior year adjustments | | | |
| С | Other losses | | | |
| d | Other (Describe in Part XIII.) | | | 0 |
| _ | Add lines 2a through 2d | | | <u> </u> |
| 3 | Subtract line 2e from line 1 | | 3 | 4,655,009. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | 1.1 | | |
| | Investment expenses not included on Form 990, Part VIII, line 7b | | | |
| | Other (Describe in Part XIII.) | | | 0 |
| | Add lines 4a and 4b | | | 0. 4,655,009. |
| 5 Par | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line TXIII Supplemental Information. | 18.) | 5 | 4,055,009. |
| | | 4. Dort IV lines 1h and 0h. Do | rt V. line 4: Dort V | / line 0: Dort VI |
| | de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a | | rt v, line 4; Part X | , line 2; Part XI, |
| 111165 | 20 and 4b, and Part An, lines 20 and 4b. Also complete this part to provide a | ariy additional imormation. | | |
| | | | | |
| PAR | RT II, LINE 9: | | | |
| | | | | |
| WE | DO NOT INCLUDE THE EASEMENT IN OUR REV | ENUE. EXPENSE. | OR BALANC | CE SHEET. |
| | | | | |
| WE | DERIVE NO MONETARY VALUE FROM THE EASE | MENT AS IT COVE | RS ONE TE | REE. |
| | | | | |
| | | | | |
| | | | | |
| PAR | RT X, LINE 2: | | | |
| | | | | |
| FRI | ENDS OF THE URBAN FOREST FOLLOWS THE G | UIDANCE FOR UNC | ERTAIN TA | ΑX |
| | | | | |
| POS | SITIONS. AS FUF IS EXEMPT FROM TAXATION | UNDER SECTION | 501(C)(3) | OF THE |
| | | | | |
| INI | PERNAL REVENUE CODE AND IS GENERALLY NO | T SUBJECT TO FE | DERAL OR | STATE |
| | | | | |
| INC | COME TAXES, THE TAX POSITION TAKEN OR E | XPECTED TO BE T | AKEN HAVE | NOT HAD |
| | | | | |
| <u>A M</u> | MATERIAL IMPACT ON THE FINANCIAL STATEM | ENTS OF FUF FOR | THE YEAR | RS ENDED |
| | 00 0000 0000 | | | |
| JUN | IE 30, 2023 AND 2022. | | | |

| Schedule [| O (Form 990) 2022 | FRIENDS | OF TH | E URBAN | FOREST | 94-2699528 | Page 5 |
|------------|---|-----------------|-------|---------|--------|------------|--------|
| Part XIII | O (Form 990) 2022 Supplemental Infor | mation (continu | ıed) | | | | |
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SCHEDULE G (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization Employer identification number FRIENDS OF THE URBAN FOREST 94-2699528 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. e X Solicitation of non-government grants а Mail solicitations f X Solicitation of government grants Internet and email solicitations b Phone solicitations Special fundraising events С In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or X Yes key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) GREGORY SZEKERES - 717 Yes No S.COCHRAN AVE. APT 9, LOS Х CONTRACT GRANT WRITER 0 50,220 -50,220. 50 220. -50 220. Total List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing. CA

| | | of fundraising event contributions and gr | oss income on Form 990 | 0-EZ, lines 1 and 6b. List | events with gross receip | ts greater than \$5,000. |
|-----------------|------|---|---------------------------|--|--------------------------|---|
| | | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through |
| ē | | | (event type) | (event type) | (total number) | col. (c)) |
| Revenue | 1 | Gross receipts | | | | |
| | 2 | Less: Contributions | | | | |
| | 3 | Gross income (line 1 minus line 2) | | | | |
| | 4 | Cash prizes | | | | |
| Ø | 5 | Noncash prizes | | | | |
| beuse | 6 | Rent/facility costs | | | | |
| Direct Expenses | 7 | Food and beverages | | | | |
| ۵ | 8 | Entertainment | | | | |
| | 9 | Other direct expenses | | | | |
| | | Direct expense summary. Add lines 4 through | | | | |
| _ | 11 | Net income summary. Subtract line 10 from I | ine 3, column (d) | | | |
| Pa | rt I | | answered "Yes" on Forn | n 990, Part IV, line 19, or | reported more than | |
| | | \$15,000 on Form 990-EZ, line 6a. | | T | ı | |
| Revenue | | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c) |
| eve | | | | | | |
| æ | 1 | Gross revenue | | | | |
| Se | 2 | Cash prizes | | | | |
| Direct Expenses | 3 | Noncash prizes | | | | |
| Direct E | 4 | Rent/facility costs | | | | |
| | 5 | Other direct expenses | | | | |
| | 6 | Volunteer labor | | Yes % No | Yes % No | |
| | 7 | Direct expense summary. Add lines 2 through | h 5 in column (d) | | | |
| | 8 | Net gaming income summary. Subtract line 7 | ' from line 1, column (d) | | | |
| | | | | | | |
| 9 a | | ter the state(s) in which the organization condu the organization licensed to conduct gaming a | | states? | | Yes No |
| b | If " | No," explain: | | | | |
| 10a | We | ere any of the organization's gaming licenses re | evoked, suspended, or te | erminated during the tax | year? | Yes No |
| b | If " | Yes," explain: | | | | |
| | | | | | | |

| Sch | edule G (Form 990) 2022 FRIENDS OF THE URBAN FOREST 94 | -2699528 | Page 3 |
|-----------|--|--------------------|----------|
| 11 | Does the organization conduct gaming activities with nonmembers? | Yes | ☐ No |
| | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed | | |
| | to administer charitable gaming? | Yes | ☐ No |
| 13 | Indicate the percentage of gaming activity conducted in: | | |
| a | The organization's facility | 13a | % |
| | n outside facility | 13b | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | |
| | Name | | |
| | Address | | |
| 15a | Does the organization have a contract with a third party from whom the organization receives gaming revenue? | Yes | ☐ No |
| k | o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount | | |
| | of gaming revenue retained by the third party \$ | | |
| c | If "Yes," enter name and address of the third party: | | |
| | Name | | |
| | | | |
| | Address | | |
| 40 | | | |
| 16 | Gaming manager information: | | |
| | Name | | |
| | Gaming manager compensation \$ | | |
| | Carring manager compensation —————————————————————————————————— | | |
| | Description of services provided | | |
| | | | |
| | | | |
| | Director/officer Employee Independent contractor | | |
| | | | |
| | Mandatory distributions: | | |
| č | sthe organization required under state law to make charitable distributions from the gaming proceeds to | Yes | □ No |
| r | retain the state gaming license? Dienter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the | | 110 |
| • | organization's own exempt activities during the tax year \$ | • | |
| Pa | irt IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and | Part III, lines 9, | 9b, 10b, |
| | 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions. | | |
| | | | |
| SC | HEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISE | RS: | |
| | | | |
| | | | |
| (I |) NAME OF FUNDRAISER: GREGORY SZEKERES | | |
| | | | |
| <u>(I</u> |) ADDRESS OF FUNDRAISER: 717 S.COCHRAN AVE. APT 9, LOS ANGELE | S, CA 9 | 0036 |
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| Schedule G | (Form 990) Supplemental Infor | FRIENDS | OF THE | URBAN | FOREST | 94-2699528 | Page 4 |
|------------|-------------------------------|----------------------------|--------|-------|--------|------------|--------|
| Part IV | Supplemental Infor | mation _{(continu} | ıed) | | | | |
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SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

FRIENDS OF THE URBAN FOREST Part I Questions Regarding Compensation

Employer identification number 94-2699528

| | | | Yes | No |
|------------|--|----|-----|----------|
| 1 a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, | | | |
| | Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. | | | |
| | First-class or charter travel Housing allowance or residence for personal use | | | |
| | Travel for companions Payments for business use of personal residence | | | |
| | Tax indemnification and gross-up payments Health or social club dues or initiation fees | | | |
| | Discretionary spending account Personal services (such as maid, chauffeur, chef) | | | |
| | | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or | | | |
| | reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, | | | |
| | trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 | | |
| | | | | |
| 3 | Indicate which, if any, of the following the organization used to establish the compensation of the organization's | | | |
| | CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to | | | |
| | establish compensation of the CEO/Executive Director, but explain in Part III. | | | |
| | Compensation committee Written employment contract | | | |
| | Independent compensation consultant X Compensation survey or study | | | |
| | X Approval by the board or compensation committee | | | |
| | | | | |
| 4 | During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing | | | |
| | organization or a related organization: | | | |
| а | Receive a severance payment or change-of-control payment? | 4a | | X |
| b | Participate in or receive payment from a supplemental nonqualified retirement plan? | 4b | | |
| С | Participate in or receive payment from an equity-based compensation arrangement? | 4c | | X |
| | If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. | | | |
| | | | | |
| | Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. | | | |
| 5 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the revenues of: | | | |
| а | The organization? | 5a | | <u>X</u> |
| b | Any related organization? | 5b | | X |
| | If "Yes" on line 5a or 5b, describe in Part III. | | | |
| 6 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation | | | |
| | contingent on the net earnings of: | | | |
| | The organization? | 6a | | <u>X</u> |
| b | Any related organization? | 6b | | Х |
| | If "Yes" on line 6a or 6b, describe in Part III. | | | |
| 7 | For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments | | | |
| | not described on lines 5 and 6? If "Yes," describe in Part III | 7 | | <u>X</u> |
| 8 | Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the | | | |
| | initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | <u>X</u> |
| 9 | If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in | | | |
| | Regulations section 53.4958-6(c)? | 9 | | |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W | /-2 and/or 1099-MISO compensation | C and/or 1099-NEC | other deferred | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) |
|-------------------------------|------|---------------------------|-------------------------------------|-------------------------------------|----------------|-------------------------|------------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | compensation | | | reported as deferred on prior Form 990 |
| (1) BRIAN WIEDENMEIER | (i) | 197,950. | 0. | 0. | 0. | 7,603. | 205,553. | 0. |
| EXECUTIVE DIRECTOR | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) ROBERTA CATALINOTTO | (i) | 154,700. | 0. | 0. | 0. | 0. | 154,700. | 0. |
| VICE PRESIDENT OF DEVELOPMENT | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
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| Part III Supplemental Information |
|--|
| Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. |
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SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

2022 Open to Public Inspection

OMB No. 1545-0047

Name of the organization

FRIENDS OF THE URBAN FOREST

Employer identification number 94-2699528

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FRIENDS OF THE URBAN FOREST CONNECTS PEOPLE WITH NATURE AND EACH OTHER

BY PLANTING AND CARING FOR SAN FRANCISCO'S TREES AND GARDENS.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN
REVIEWED BY THE ORGANIZATION'S MANAGEMENT AND FINANCE COMMITTEE. THIS GROUP
OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE
TAX PROFESSIONAL. AFTER A FULL REVIEW (WITH MODIFICATIONS WHERE NECESSARY),
THE FINAL VERSION OF THE TAX RETURN IS PROVIDED TO ALL MEMBERS OF THE
ORGANIZATION'S VOTING BODY. A BOARD MEMBER AND OFFICER SIGNS AND MAILS THE
RETURN TO THE DEPARTMENT OF THE TREASURY.

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS REVIEWS ALL POTENTIAL CONFLICTS OF INTEREST AT LEAST
ANNUALLY. ALL PERSONNEL AND BOARD MEMBERS ARE REQUIRED TO DISCLOSE (IN
WRITING) POTENTIAL CONFLICTS AND ANY RELATED PARTY AFFILIATIONS. LOANS
BETWEEN THE ORGANIZATION AND MEMBERS OF MANAGEMENT AND THE BOARD ARE
STRICTLY PROHIBITED. THE ORGANIZATION SEEKS FULL TRANSPARENCY ON ALL
RELATIONSHIPS. ANY POTENTIAL CONFLICTS (IN FACT OR APPEARANCE) ARE
DISCUSSED OPENLY AND RESOLVED IN ACCORDANCE WITH THE ORGANIZATION'S
POLICIES AND PROCEDURES.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS REVIEWS THE COMPENSATION OF ALL HIGH-LEVEL PERSONNEL

ANNUALLY IN ACCORDANCE WITH IRS RULES AND REGULATIONS. EFFORTS ARE MADE TO

Schedule O (Form 990) 2022 Page **2**

| Name of the organization FRIENDS OF THE URBAN FOREST | Employer identification number 94-2699528 | | | | | |
|--|---|--|--|--|--|--|
| SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO | DETERMINE | | | | | |
| COMPETITIVENESS AND APPROPRIATENESS OF SALARIES. EVERY EFFORT IS MADE TO | | | | | | |
| ENSURE THAT THE PROCESS IS THOROUGH AND TRANSPARENT IN ACC | ORDANCE WITH IRS | | | | | |
| GUIDELINES AND THE ORGANIZATION'S POLICIES AND PROCEDURES. | | | | | | |
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| FORM 990, PART VI, SECTION C, LINE 18: | | | | | | |
| ALL OF THE ORGANIZATION'S TAX FILINGS ARE MAINTAINED IN A | SECURE | | | | | |
| ENVIRONMENT AND HELD AVAILABLE FOR INSPECTION BY TAX AUTHO | RITIES AND THE | | | | | |
| GENERAL PUBLIC. | | | | | | |
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| FORM 990, PART VI, SECTION C, LINE 19: | | | | | | |
| ALL OF THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL S | TATEMENTS AND | | | | | |
| OTHER LEGAL FILINGS ARE MAINTAINED IN A SECURE ENVIRONMENT | AND HELD | | | | | |
| AVAILABLE FOR INSPECTION BY TAX AUTHORITIES AND THE GENERA | L PUBLIC. | | | | | |
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