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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2009 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization Urban Tree Connection
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
5125 Woodbine Avenue
 City or town, state or country, and ZIP + 4
Philadelphia PA 19131-2404

D Employer identification number
23-2889697

E Telephone number
(215) 877-7203

F Name and address of principal officer
Saul Wiener 5125 Woodbine Avenue, Philadelphia, PA 19131-2404

G Gross receipts \$ 359,036

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

I Tax-exempt status 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

J Website: ▶ http://www.urbantreeconnection.org/

K Form of organization Corporation Trust Association Other ▶

L Year of formation **M State of legal domicile**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Urban Tree Connection seeks to develop community stewards who will advocate for the informed use of public open space including, but not limited to residential and commercial streetscapes, and abandoned vacant lots and parks. UTC works with children and community residents at the heart of its planning and sees its work as part of the process of revitalizing, restoring and reclaiming communities in the Philadelphia area.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line a) 3 12

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 11

5 Total number of employees (Part V, line 2a) 5 4

6 Total number of volunteers (estimate if necessary) 6

7a Total gross unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 34 7b 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	402,297	357,819
9 Program service revenue (Part VIII, line 2g)	1,748	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,212	1,217
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	406,257	359,036
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	220,506	198,362
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>48,565</u>		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	143,838	192,896
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	364,344	391,258
19 Revenue less expenses Subtract line 18 from line 12	41,913	-32,222
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	184,318	172,622
21 Total liabilities (Part X, line 26)	16,590	37,116
22 Net assets or fund balances Subtract line 21 from line 20	167,728	135,506

Revenue

Expenses

Net Assets or Fund Balances

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer: Saul Wiener Date: 15 OCT 2010

Type or print name and title: Saul Wiener, Executive Director

Preparer's signature: Bruce W. Shanzer Date: 10/13/2010 Check if self-employed:

Preparer's identifying number (see instructions): P00044261

Firm's name (or yours if self-employed), address, and ZIP + 4: Mayer, Shanzer & Mayer, PC EIN: 23-2041223

Phone no: (610) 828-0200

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

UTC seeks to develop community stewards who will advocate for the informed use of public open space including, but not limited to residential and commercial streetscapes, and abandoned vacant lots and parks UTC works with children and community residents at the heart of its planning and sees its work as part of the process of revitalizing, restoring and reclaiming communities in Philadelphia, PA and surrounding areas.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 286,787 including grants of \$ 0) (Revenue \$ 0)

Develop community stewards who will advocate for the informed use of public open space including, but not limited to residential and commercial streetscapes, and abandoned vacant lots and parks

4b (Code) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4d Other program services (Describe in Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 286,787

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where 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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
• 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 Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
• 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? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.		
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		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		X
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		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		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		X
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b 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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.		X

Part V: Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable		
	1a		7
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
	1c		
2a	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		4
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> this return. (see instructions)	X	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
	3a		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i>		
	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		
	4a		X
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
	4b		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		
	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		
	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	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		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, 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		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
	9a		
b	Did the 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	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

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 in Schedule O See instructions

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	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 in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
13	Does the organization have a written whistleblower policy?		X
14	Does the organization have a written document retention and destruction policy?		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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization		
	If "Yes" to line 15a or 15b, describe the process in 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?		X
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ PA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ Saul Weiner, Executive director (215) 877-7203
 5125 Woodbine Avenue, Philadelphia, PA 19131-2404

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

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. Use Schedule J-2 if additional space is needed

- 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. See 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Saul Wiener Pres/Dir	50	X		X	X	X		75,000	0	0
Constance Carter Dir	2	X						0	0	0
Harvey B. Swedloff Dir	2	X						0	0	0
Christine Larson Dir	2	X						0	0	0
Rickie Orr Brawer Dir	2	X						0	0	0
Lisa Pomerantz Dir	2	X						0	0	0
Jan Wechsler Dir	2	X						0	0	0
David Stinnett Dir	2	X						0	0	0
Joel Tasca Dir	2	X						0	0	0
Rumana Ahmad Dir	2	X						0	0	0
Kathleen English Dir	2	X						0	0	0

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 357,819				
	g Noncash contributions included in lines 1a-1f: \$	52,484				
	h Total. Add lines 1a-1f	▶ 357,819				
	Program Service Revenue	2a	Business Code			
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		▶ 0				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 1,217	1,217			
	4 Income from investment of tax-exempt bond proceeds	▶ 0				
	5 Royalties	▶ 0				
	6a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)	0	0		
	d Net rental income or (loss)	▶ 0				
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses	0	0		
		c Gain or (loss)	0	0		
	d Net gain or (loss)	▶ 0				
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a	0			
		b Less direct expenses	b 0			
		c Net income or (loss) from fundraising events	▶ 0			
	9a Gross income from gaming activities. See Part IV, line 19	a	0			
		b Less: direct expenses	b 0			
c Net income or (loss) from gaming activities		▶ 0				
10a Gross sales of inventory, less returns and allowances	a	0				
	b Less cost of goods sold	b 0				
	c Net income or (loss) from sales of inventory	▶ 0				
Miscellaneous Revenue		Business Code				
11a		0				
b		0				
c		0				
d All other revenue		0				
e Total. Add lines 11a-11d	▶ 0					
12 Total revenue. See instructions	▶	359,036	1,217	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	75,000	33,750	18,750	22,500
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	91,648	56,833	23,566	11,249
7 Other salaries and wages	0			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,357	889	846	622
9 Other employee benefits	13,756	7,478	3,493	2,785
10 Payroll taxes	15,601	8,454	3,976	3,171
11 Fees for services (non-employees):				
a Management	0			
b Legal	0			
c Accounting	8,500	6,375	850	1,275
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	0			
g Other	0			
12 Advertising and promotion	0			
13 Office expenses	8,314	6,211	842	1,261
14 Information technology	1,797	1,348	180	269
15 Royalties	0			
16 Occupancy	12,000	9,000	1,200	1,800
17 Travel	5,035	4,784		251
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	662		166	496
20 Interest	531	504	27	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	3,502	2,627	350	525
23 Insurance	21,607	20,527	1,080	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a Consultants & stipends	89,005	89,005		
b Dues & subscriptions	375	281	38	56
c Fundraising	832			832
d Filing fees	659			659
e Materials	24,309	24,309		
f All other expenses See schedule O	15,768	14,412	542	814
25 Total functional expenses. Add lines 1 through 24f	391,258	286,787	55,906	48,565
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	33,748	1	63,277	
	2	Savings and temporary cash investments	121,317	2	72,379	
	3	Pledges and grants receivable, net	2,900	3	0	
	4	Accounts receivable, net	15,534	4	0	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5		
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L	0	6		
	7	Notes and loans receivable, net	0	7	0	
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	5,925	9	6,004	
	10a	Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	44,674			
	b	Less accumulated depreciation	13,712	4,894	10c	30,962
	11	Investments—publicly traded securities	0	11	0	
	12	Investments—other securities See Part IV, line 11	0	12	0	
	13	Investments—program-related See Part IV, line 11	0	13	0	
	14	Intangible assets	0	14	0	
	15	Other assets See Part IV, line 11	0	15	0	
16	Total assets. Add lines 1 through 15 (must equal line 34)	184,318	16	172,622		
Liabilities	17	Accounts payable and accrued expenses	16,590	17	13,497	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities	0	20		
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21		
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22		
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties	0	24	23,619	
25	Other liabilities Complete Part X of Schedule D	0	25	0		
26	Total liabilities. Add lines 17 through 25	16,590	26	37,116		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets	141,328	27	90,706	
	28	Temporarily restricted net assets	26,400	28	44,800	
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds		30		
	31	Paid-in or capital surplus, or land, building, or equipment fund		31		
	32	Retained earnings, endowment, accumulated income, or other funds		32		
33	Total net assets or fund balances	167,728	33	135,506		
34	Total liabilities and net assets/fund balances	184,318	34	172,622		

Part XI. Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	224,807	267,656	405,119	402,297	357,819	1,657,698
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0				0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0				0
4 Total. Add lines 1 through 3	224,807	267,656	405,119	402,297	357,819	1,657,698
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						1,657,698

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	224,807	267,656	405,119	402,297	357,819	1,657,698
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,439	3,891	2,680	2,212	1,217	12,439
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0				0
11 Total support. Add lines 7 through 10						1,670,137

12 Gross receipts from related activities, etc (see instructions) **12**

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	99.26%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	99.21%
16a 33 1/3% support test-2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test-2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test-2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test-2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	0	0				0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0				0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0				0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0				0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0				0
13 Total support. (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	0 00%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	0 00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	0 00%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0 00%

19a 33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . ▶

b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . . . ▶

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . ▶

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Provide any other additional information. See instructions.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

- ▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
- ▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization Urban Tree Connection	Employer identification number 23-2889697
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶	\$
(ii) Assets included in Form 990, Part X	▶	\$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶	\$
b Assets included in Form 990, Part X	▶	\$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table.
- | | Amount |
|---|--------|
| 1c Beginning balance | 0 |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | 0 |
- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b** If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0				
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0			

- 2** Provide the estimated percentage of the year end balance held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	44,674	13,712	30,962
e Other	0	0	0	0
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				30,962

Part XIV Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2009

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
▶ Attach to Form 990.**

Name of the organization
Urban Tree Connection

Employer identification number
23-2889697

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	X	2	43,600	Normal billing rates
26	X	1	3,000	Normal billing rates
27	X	5	5,884	Market value
28		0	0	

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990

OMB No 1545-0047

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

Name of the organization

Urban Tree Connection

Employer identification number

23-2889697

Form 990 Part IX Line 24e Telephone - (a) 5,423 (b) 4,067 (c) 542 (d) 814

Form 990 Part IX Line 24e Program stipends - (a) 10,345 (b) 10,345

URBAN TREE CONNECTION

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

URBAN TREE CONNECTION
FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008

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GOLD GOICIAL GERSTEIN LLC

Certified Public Accountants and Consultants
Formerly Gold Meltzer Plasky & Wise, PA and Gocial Gerstein, LLC

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Urban Tree Connection
Philadelphia, Pennsylvania

We have audited the accompanying statement of financial position of Urban Tree Connection (a not-for-profit corporation) as of December 31, 2009, and the related statements of activities and changes in net assets, functional expenses, and cash flows, for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Urban Tree Connection as of December 31, 2008, were audited by other auditors whose report dated November 3, 2009, expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 2009 financial statements referred to above present fairly, in all material respects, the financial position of Urban Tree Connection as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

Gold Gocial Gerstein LLC

September 30, 2010

URBAN TREE CONNECTION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31

	<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Current			
Cash		\$ 115,101	\$ 130,065
Certificate of deposit		20,555	25,000
Accounts receivable		-	15,534
Promises to give		-	2,900
Prepaid expenses		<u>6,004</u>	<u>5,925</u>
Total current assets		<u>141,660</u>	<u>179,424</u>
Property and equipment			
Vehicles		33,850	24,960
Office equipment		<u>10,824</u>	<u>10,824</u>
		44,674	35,784
Less: Accumulated depreciation		<u>13,712</u>	<u>30,890</u>
Net property and equipment		<u>30,962</u>	<u>4,894</u>
TOTAL ASSETS		<u>\$ 172,622</u>	<u>\$ 184,318</u>
	<u>LIABILITIES AND NET ASSETS</u>		
Current			
Current portion of note payable		\$ 4,301	\$ -
Accounts payable		5,741	6,959
Accrued expenses		5,855	3,498
Accrued and withheld payroll taxes		<u>1,901</u>	<u>6,133</u>
Total current liabilities		<u>17,798</u>	<u>16,590</u>
Note payable, net of current portion		<u>19,318</u>	<u>-</u>
Net assets			
Unrestricted		90,706	129,228
Temporarily restricted		<u>44,800</u>	<u>38,500</u>
Total net assets		<u>135,506</u>	<u>167,728</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$ 172,622</u>	<u>\$ 184,318</u>

See notes to financial statements.

URBAN TREE CONNECTION
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31

	2009			2008		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue and other support						
Contributions	\$ 79,912	\$ 48,000	\$ 127,912	\$ 102,990	\$ -	\$ 102,990
Government grants, city	78,686	-	78,686	103,678	-	103,678
Government grants, federal	-	-	-	35,066	-	35,066
Foundations	7,800	134,000	141,800	125,149	26,400	151,549
Apprenticeship program	-	-	-	1,748	-	1,748
Program service fees	9,421	-	9,421	9,014	-	9,014
Investment income	1,217	-	1,217	2,212	-	2,212
Net assets released from restrictions:						
Expiration of time restrictions	-	-	-	10,000	(10,000)	-
Restrictions satisfied by payments	175,700	(175,700)	-	49,974	(49,974)	-
Total revenue and other support	352,736	6,300	359,036	439,831	(33,574)	406,257
Functional expenses						
Program services	286,787	-	286,787	210,415	-	210,415
Supporting services:						
Management and general	55,906	-	55,906	70,784	-	70,784
Fundraising	48,565	-	48,565	83,145	-	83,145
Total functional expenses	391,258	-	391,258	364,344	-	364,344
Increase (decrease) in net assets	(38,522)	6,300	(32,222)	75,487	(33,574)	41,913
Net assets, beginning	129,228	38,500	167,728	65,841	59,974	125,815
Restatement	-	-	-	(12,100)	12,100	-
Net assets, ending	\$ 90,706	\$ 44,800	\$ 135,506	\$ 129,228	\$ 38,500	\$ 167,728

See notes to financial statements

URBAN TREE CONNECTION
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED DECEMBER 31

	2009			2008				
	Program Services	Supporting Services Management and General	Fundraising	Total	Program Services	Supporting Services Management and General	Fundraising	Total
Compensation and related expenses								
Compensation	\$ 90,583	\$ 42,316	\$ 33,749	\$ 166,648	\$ 70,610	\$ 55,322	\$ 64,057	\$ 189,989
Employee benefits	8,167	4,339	3,407	16,113	4,802	5,058	5,647	15,507
Payroll taxes	8,454	3,976	3,171	15,601	5,428	4,480	5,102	15,010
	<u>107,404</u>	<u>50,631</u>	<u>40,327</u>	<u>198,362</u>	<u>80,840</u>	<u>64,860</u>	<u>74,806</u>	<u>220,506</u>
Accounting and auditing	6,375	850	1,275	8,500	13,598	1,813	2,719	18,130
Apprentice program costs	-	-	-	-	2,084	-	-	2,084
Auto	4,784	-	251	5,035	4,839	-	-	4,839
Bank charges	136	18	27	181	132	18	25	175
Computer	1,348	180	269	1,797	646	86	130	862
Consultants	89,005	-	-	89,005	22,253	-	-	22,253
Depreciation	2,627	350	525	3,502	1,122	150	224	1,496
Dues and subscriptions	281	38	56	375	952	127	190	1,269
Equipment repair	-	-	-	-	290	-	-	290
Filing fees	-	-	659	659	-	-	232	232
Fundraising	-	-	832	832	-	-	-	-
Insurance	20,527	1,080	-	21,607	16,705	879	-	17,584
Interest	504	27	-	531	-	-	-	-
Materials	24,309	-	-	24,309	28,463	-	-	28,463
Meetings	-	166	496	662	-	362	1,086	1,448
Miscellaneous	-	-	-	-	2,325	-	-	2,325
Office	6,075	824	1,234	8,133	4,614	615	923	6,152
Professional development	-	-	-	-	225	30	45	300
Program stipends	10,345	-	-	10,345	7,500	-	-	7,500
Rent	9,000	1,200	1,800	12,000	8,775	1,170	1,755	11,700
Telephone	4,067	542	814	5,423	5,052	674	1,010	6,736
Volunteer labor	-	-	-	-	10,000	-	-	10,000
Total operating expenses	<u>\$ 286,287</u>	<u>\$ 55,906</u>	<u>\$ 48,565</u>	<u>\$ 391,258</u>	<u>\$ 210,415</u>	<u>\$ 70,784</u>	<u>\$ 83,145</u>	<u>\$ 364,344</u>

See notes to financial statements

URBAN TREE CONNECTION
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31

Increase (Decrease) in Cash	<u>2009</u>	<u>2008</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ (32,222)	\$ 41,913
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation	3,502	1,496
Change in:		
Accounts receivable	15,534	6,239
Promises to give	2,900	-
Prepaid expenses	(79)	(5,225)
Accounts payable	(1,218)	(2,258)
Accrued expenses	2,357	1,798
Accrued and withheld payroll taxes	<u>(4,232)</u>	<u>(2,092)</u>
Net cash provided (used) by operating activities	<u>(13,458)</u>	<u>41,871</u>
Cash flows from investing activities		
(Purchase) redemption of certificate of deposit	4,445	(25,000)
Purchase of equipment	<u>(5,000)</u>	<u>(4,434)</u>
Net cash used by investing activities	<u>(555)</u>	<u>(29,434)</u>
Cash flows from financing activities		
Repayment of note payable	<u>(951)</u>	<u>-</u>
Net change in cash	(14,964)	12,437
Cash, beginning	<u>130,065</u>	<u>117,628</u>
Cash, ending	<u>\$ 115,101</u>	<u>\$ 130,065</u>
Noncash investing and financing activity		
Financed purchase of equipment	\$ 24,570	\$ -
Supplemental disclosure of cash flow information		
Interest paid	\$ 531	\$ -

See notes to financial statements.

URBAN TREE CONNECTION
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

Note 1: Description of activities and summary of significant accounting policies

Nature of activities

Urban Tree Connection (UTC) is a not-for-profit organization incorporated in the Commonwealth of Pennsylvania on February 24, 1997. UTC seeks to develop community stewards who will advocate for the informed use of public open space including, but not limited to residential and commercial streetscapes, and abandoned vacant lots and parks. UTC works with children and community residents at the heart of its planning and sees its work as part of the process of revitalizing, restoring and reclaiming communities in Philadelphia, Pennsylvania and surrounding areas.

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

UTC reports information regarding its financial position and activities according to three classes of net assets: Unrestricted, temporarily restricted and permanently restricted net assets.

Classification of net assets

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions. Contributions which have not been restricted by donors are recorded as unrestricted net assets, over which the Board has discretionary control. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When the restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets.

All contributions, including unconditional promises to give, are recognized as revenue in the period the promise to give is received. Conditional promises to give are recognized when the condition on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value.

Concentrations

UTC at times has bank deposits that exceed amounts insured by the Federal Deposit Insurance Corporation (FDIC). UTC has not experienced any losses in its depository accounts.

Fair value measurements

The fair values of UTC's financial assets and liabilities (which include cash, a certificate of deposit, accounts receivable, accounts payable and a note payable) approximate their carrying amounts, either because the expected collection or payment period is relatively short or because the terms are similar to market terms.

URBAN TREE CONNECTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2009 AND 2008

Note 1: Description of operations and summary of significant accounting policies (continued)

Advertising

UTC follows the policy of charging the cost of advertising to expense as incurred.

Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Income taxes

The Corporation is a charitable organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and has been classified as an organization that is not a private foundation as defined by Section 509(a) of the Internal Revenue Code.

Donated materials and services

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

The following schedule summarizes recorded donations of goods and services:

	<u>2009</u>	<u>2008</u>
Professional services	\$46,600	\$ 2,500
Goods, materials and labor	<u>5,894</u>	<u>13,950</u>
Total	<u>\$52,494</u>	<u>\$16,450</u>

In addition, numerous volunteers donate significant amounts of time to UTC programs throughout the year that are not recognized in the financial statements because they do not meet the criteria for recognition. Management estimates the fair value of these donated services to be approximately \$94,000 and \$36,000, respectively, for 2009 and 2008, based on donated hours of approximately 4,800 and 1,850, respectively.

Restatement and reclassification

The 2008 financial statements have been restated to transfer \$12,100 from unrestricted net assets to temporarily restricted net assets. The 2008 financial statements also have been reclassified to transfer \$103,678 from program service fees to government grants received from the City of Philadelphia.

URBAN TREE CONNECTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2009 AND 2008

Note 1: Description of operations and summary of significant accounting policies (continued)

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Expenses are allocated to various programs based on direct charges for those items specifically identified with the respective programs. Other charges are allocated in proportion to direct expenses, as estimated by management.

Property and equipment

Acquisitions of property and equipment in excess of \$1,000 are capitalized. Purchased property and equipment is recorded at cost, net of accumulated depreciation. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, UTC reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. UTC reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method, over their estimated useful lives of three to seven years.

Note 2: Temporarily restricted net assets

Temporarily restricted net assets are available for the following purposes or periods:

	<u>2009</u>	<u>2008</u>
Time restriction	\$ -	\$ 2,900
Purpose restrictions (programs)	<u>44,800</u>	<u>35,600</u>
Total temporarily restricted net assets	<u>\$44,800</u>	<u>\$38,500</u>

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors, as follows:

	<u>2009</u>	<u>2008</u>
Time restriction accomplished	\$ -	\$10,000
Purpose restrictions accomplished	<u>38,500</u>	49,974

URBAN TREE CONNECTION
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED DECEMBER 31, 2009 AND 2008

<i>Note 3: Notes payable</i>	<u>2009</u>	<u>2008</u>
\$24,570 note, payable in 60 monthly payments of \$494, including interest at 7.49%, matures September 2014; secured by vehicle	\$23,619	\$ -
Less: Current portion	<u>4,301</u>	<u>-</u>
	<u>\$19,318</u>	<u>\$ -</u>

Scheduled note maturities are:

<u>Year Ending December 31,</u>	<u>Amount</u>
2010	\$ 4,301
2011	4,635
2012	4,994
2013	5,382
2014	<u>4,307</u>
	<u>\$23,619</u>

Note 4: Retirement plan

UTC has a retirement plan covering substantially all employees. The Plan is being funded currently. Employer contributions for 2009 and 2008 are \$2,357 and \$3,498, respectively.

Note 5: Related party transactions

Rents of \$1,000 per month are paid to Planning and Design Collaborative for office space. An officer and director of UTC is a partner in Planning and Design Collaborative. The lease is month to month. Total rent expense for each of 2009 and 2008 is \$12,000.

Note 6: Concentrations

UTC receives a major portion of its support from the City of Philadelphia (the City). Support from the City is \$78,686 and \$103,678 for 2009 and 2008, respectively. The balance due from the City is \$5,000 and \$11,334 as of December 31, 2009 and 2008, respectively.

Note 7: Subsequent events

Subsequent events were evaluated through September 30, 2010, which is the date the financial statements were available to be issued.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization Urban Tree Connection	Employer identification number 23 2889697
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions 5125 Woodbine Avenue	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. Philadelphia, PA. 19131-2404	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ Trustees

Telephone No. ▶ (215) 877-7203 FAX No. ▶ (215) 877-7204

- 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 box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until August 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 2009 or
- ▶ tax year beginning _____, 20____, and ending _____, 20_____.

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	00
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	00
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	00

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

File by the extended due date for filing the return See instructions	Name of Exempt Organization Urban Tree Connection	Employer identification number 23 2889697
	Number, street, and room or suite no If a P O box, see instructions 5125 Woodbine Avenue	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Philadelphia, PA. 19131-2404	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of **Trustees**
Telephone No. ▶ (**215**) **877-7203** FAX No. ▶ (**215**) **877-7204**
- 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 box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **November 15**, 20**10**.
- For calendar year **09**, or other tax year beginning _____, 20____, and ending _____, 20_____.
- If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension **Additional time was needed to complete audit of books.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	8a	\$ 0
b If this application is for Form 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 and any amount paid previously with Form 8868.	8b	\$ 0
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	8c	\$ 0

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ _____ Title ▶ _____ Date ▶ _____