

[Administrative Code – ~~Nonprofit Reporting~~ Redacting Information That May Compromise Personal Safety From Annual Economic Statements of Organizations]

Ordinance amending the Administrative Code to change the Annual Economic Statement of City-Funded Organizations requirements to limit the application of nonprofit reporting requirements to organizations receiving more than \$1,000,000 annually, reduce required information types, and permit, for reasons that may compromise personal safety, redaction of information to avoid personal harm. ~~otherwise required in the Annual Economic Statement of City-Funded Organizations.~~

NOTE: Unchanged Code text and uncodified text are in plain Arial font.
Additions to Codes are in *single-underline italics Times New Roman font*.
Deletions to Codes are in ~~*strikethrough italics Times New Roman font*~~.
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are in ~~Arial font~~.
Asterisks (* * * *) indicate the omission of unchanged Code subsections or parts of tables.

Be it ordained by the People of the City and County of San Francisco:

Section 1. Article I of Chapter 10 of tThe Administrative Code is hereby amended by revising Section 10.1, to read as follows:

SEC. 10.1. ANNUAL ECONOMIC STATEMENT – CITY-FUNDED ORGANIZATIONS.

(a) Every nonprofit corporation, organization, or other legal entity, receiving funding in excess of \$1,000,000 annually from or through the City and County to provide direct services to the public (except local, State, or federal governmental entities) shall file with the City Administrator, or otherwise make publicly available in a manner authorized by the City Administrator, an annual economic statement that includes the following information:

(1) ~~Name of the chief executive officer, employee, or other person possessing daily managerial responsibilities;~~

1 ~~— (2) Name of all officers and directors and the names of all other boards of~~
2 ~~directors on which they serve;~~

3 ~~— (3) Total expenditures during calendar or fiscal year, whichever is applicable; and~~
4 ~~budget for current calendar or fiscal year, whichever is applicable, setting forth the source of~~
5 ~~all monies received or budgeted and a program-by-program description of all monies~~
6 ~~expended or budgeted.~~

7 ~~— (4) A letter from the Internal Revenue Service establishing the current valid~~
8 ~~nonprofit status of the organization or its fiscal sponsor, if applicable;~~

9 ~~— (5) A public copy of the most recent federal tax return filed under Section 990;~~

10 ~~— (6) Verification of current valid registration with the State of California's Registry of~~
11 ~~Charitable Trusts;~~

12 (7~~2~~) For organizations required by federal, state, or City law to prepare audited
13 financial statements, a copy of the most recent audited financial statement; and

14 (8~~3~~) Such other information or documentation as the City Administrator from
15 time to time determines would be necessary to evaluate and ensure that organizations are
16 qualified to receive City funds.

17 (b) Information and documentation submitted under subsections (a)(1)-(2~~8~~3) may be
18 redacted by the organization:

19 (1) to ensure that personal private information is not disclosed in violation of
20 applicable privacy-related laws; or

21 (2) to protect personal safety where an organization has a reasonable basis to
22 believe disclosure may lead to harm to their ~~whose agents, employees, or officers have received~~
23 ~~threats of violence in the past year or where an organization performs similar work to other~~
24 ~~organizations whose agents, employees, or officers have received threats of violence in the~~
25 ~~past year.~~

1 (c) The Controller shall periodically review compliance with the requirements of this
2 Section 10.1, and shall report any findings of non-compliance by an organization to the City
3 Administrator, the Mayor, and the Board of Supervisors. The City shall not enter into any new
4 contracts with non-compliant organizations, as determined by the Controller, absent a written
5 finding of public interest and necessity issued jointly by the Controller and the City
6 Administrator.

7 (d) The City Administrator shall ensure that the information received under this
8 Section 10.1 is made publicly accessible.

9 (e) The City Administrator, in consultation with the Controller, may adopt rules and
10 regulations to implement this Section 10.1., including but not limited to, rules establishing a
11 deadline for submission of the annual economic statement, the form of such submission, the
12 manner in which reported information shall be made publicly accessible, and guidelines for
13 the Controller's review of compliance and notice of non-compliance. The amount of
14 \$1,000,000 in subsection (a) is based upon the Federal Single Audit standard found in 2 CFR
15 200.501(b). Should the Federal Single Audit standard threshold amount change, the
16 \$1,000,000 application threshold in this Section 10.1 shall be administratively adjusted to
17 match the revised threshold. Final rules and regulations shall be published on the City
18 Administrator's website and sent to the Clerk of the Board of Supervisors and the Mayor upon
19 adoption.
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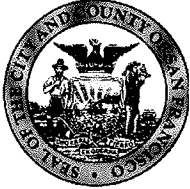
21 Section 2. Effective Date. This ordinance shall become effective 30 days after
22 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
23 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
24 of Supervisors overrides the Mayor's veto of the ordinance.
25

1 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
2 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
3 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal
4 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment
5 additions, and Board amendment deletions in accordance with the "Note" that appears under
6 the official title of the ordinance.

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8 APPROVED AS TO FORM:
9 DAVID CHIU, City Attorney

10 By: /s/ Gus Guibert
11 Gustin R. Guibert
 Deputy City Attorney

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City and County of San Francisco
Tails
Ordinance

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 241209

Date Passed: April 22, 2025

Ordinance amending the Administrative Code to change the Annual Economic Statement of City-Funded Organizations requirements to limit the application of nonprofit reporting requirements to organizations receiving more than \$1,000,000 annually, reduce required information types, and permit redaction of information to avoid personal harm.

March 10, 2025 Rules Committee - CONTINUED

March 24, 2025 Rules Committee - AMENDED, AN AMENDMENT OF THE WHOLE
BEARING NEW TITLE

March 24, 2025 Rules Committee - CONTINUED AS AMENDED

April 07, 2025 Rules Committee - RECOMMENDED

April 15, 2025 Board of Supervisors - PASSED ON FIRST READING

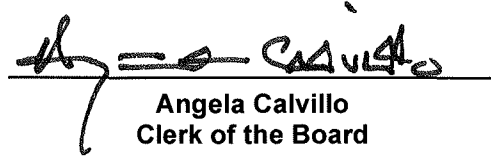
Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar,
Sauter, Sherrill and Walton


April 22, 2025 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar,
Sauter, Sherrill and Walton

File No. 241209

I hereby certify that the foregoing
Ordinance was **FINALLY PASSED** on
4/22/2025 by the Board of Supervisors of the
City and County of San Francisco.


Angela Calvillo
Clerk of the Board


Daniel Lurie
Mayor

MAY 2, 2025
Date Approved