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 CITY AND COUNTY OF SAN FRANCISCO

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 14
 15 UNITED STATES DISTRICT COURT
 16 NORTHERN DISTRICT OF CALIFORNIA

17
 18 CITY AND COUNTY OF SAN
 FRANCISCO,

19 Plaintiff,

20 vs.

21
 22 ALEX M. AZAR II, Secretary of U.S.
 Department of Health and Human Services;
 23 ROGER SEVERINO, Director, Office for
 Civil Rights, Department of Health and Human
 24 Services; U.S. DEPARTMENT OF HEALTH
 AND HUMAN SERVICES; and DOES 1-25,

25
 26 Defendants.

Case No. 3:19-cv-2405-JCS

**DECLARATION OF BEN ROSENFELD IN
 SUPPORT OF CITY AND COUNTY OF SAN
 FRANCISCO'S MOTION FOR
 PRELIMINARY INJUNCTION**

Hearing Date: July 12, 2019
 Time: 10:30 a.m.
 Judge: Hon. Joseph C. Spero
 Place: Courtroom G, 15th Floor
 Trial Date: Not set

1 I, Ben Rosenfield, declare as follows:

2 1. I have personal knowledge of the facts set forth in this declaration and, if called as a
3 witness, could and would testify competently to the matters set forth below.

4 2. I am employed by the City and County of San Francisco ("San Francisco" or "City") as
5 Controller. I have held this position since March 2008. Prior to my appointment to this position, I
6 was the Deputy City Administrator from 2005 to 2008. Prior to that position, I served as the Mayor's
7 Budget Director for Mayors Willie L. Brown, Jr. and Gavin Newsom, for the period from 2001 to
8 2005. Prior to that position, I served as a Project Manager in the Controller's Office (2000-2001) and
9 as a Financial and Policy Analyst and as a Deputy Director in the Mayor's Budget Office (1997-2000).
10 I have worked in a variety of budget, financial planning, public finance, and general administrative
11 positions during my 22 years of work for the City.

12 3. San Francisco budgets for a fiscal year that runs from July 1 to June 30. The last fiscal
13 year began July 1, 2017, and ended June 30, 2018 ("FY17-18").

14 4. In FY17-18, San Francisco expended an estimated \$1 billion in U.S. Department of
15 Health and Human Services ("HHS") funds.

16 5. Most of this was from entitlement programs such as Medicaid (budgeted at
17 \$642,304,232) and Medicare (budgeted at \$128,336,293), Temporary Assistance for Needy Families
18 (\$58,360,424), Foster Care (\$34,718,746), and various child welfare programs. The majority of
19 entitlement program funds are provided to San Francisco as reimbursements.

20 6. In addition to entitlement programs, San Francisco expended significant HHS grant
21 funds. The San Francisco Department of Public Health alone expended over \$61 million in HHS grant
22 funds in FY17-18.

23 7. Other than Medicare and Medicaid, the complete list of HHS funds expended by San
24 Francisco in FY17-18 is reflected in the FY17-18 Federal Single Audit. The relevant pages of the
25 Single Audit Report are attached as Exhibit A to this declaration. The full Federal Single Audit is
26 available at
27 [https://sfcontroller.org/sites/default/files/Documents/Accounting/CCSF%20Single%20Audit%20Repo](https://sfcontroller.org/sites/default/files/Documents/Accounting/CCSF%20Single%20Audit%20Report%20FY2018.pdf)
28 [rt%20FY2018.pdf](https://sfcontroller.org/sites/default/files/Documents/Accounting/CCSF%20Single%20Audit%20Report%20FY2018.pdf).

1 8. In all, HHS funds accounted for approximately 10.2% of San Francisco's total FY 17-
2 18 budget of \$10.1 billion and approximately 20.1% of its total FY 17-18 General Fund budget of \$5.1
3 billion.

4 9. It would be catastrophic for San Francisco to lose all HHS funds. It would not be
5 possible for San Francisco to backfill the loss of more than \$1 billion with local revenue sources.

6 10. San Francisco's existing reserves are insufficient to cover the loss of all federal funds.
7 San Francisco currently has contingency reserves of approximately \$450 million in a Rainy Day Fund
8 and a Stabilization Fund, which were created and funded over the last decade for the purpose of
9 managing local tax revenue volatility created by economic conditions. These reserve levels, totaling
10 approximately 9% of general fund revenues, are below levels recommended by the Government
11 Finance Officers Association for local governments. There are restrictions on the use of these
12 reserves, and even if entirely depleted, their levels would be inadequate to cover a shortfall in federal
13 funds for even a single year. To fully absorb the loss of all HHS funds for even a single year, San
14 Francisco would have to deplete these reserves, suspend capital projects needed to maintain the City's
15 aging infrastructure, and make drastic service cuts in order to maintain a balanced budget, as it is
16 legally required to do. All of these actions would result in significant job losses and the abandonment
17 of key safety net services.

18
19 I declare under penalty of perjury that the foregoing is true and correct and that this declaration
20 was executed on June 3, at San Francisco, California.

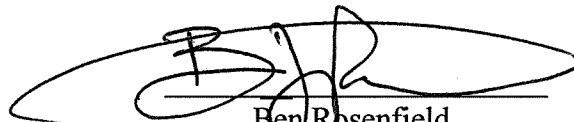
21
22 
23 Ben Rosenfield

EXHIBIT A

CITY AND COUNTY OF SAN FRANCISCO

BASIC FINANCIAL STATEMENTS
AND SINGLE AUDIT REPORTS

FOR THE YEAR ENDED JUNE 30, 2018



Certified
Public
Accountants

**CITY AND COUNTY OF SAN FRANCISCO
BASIC FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2018**

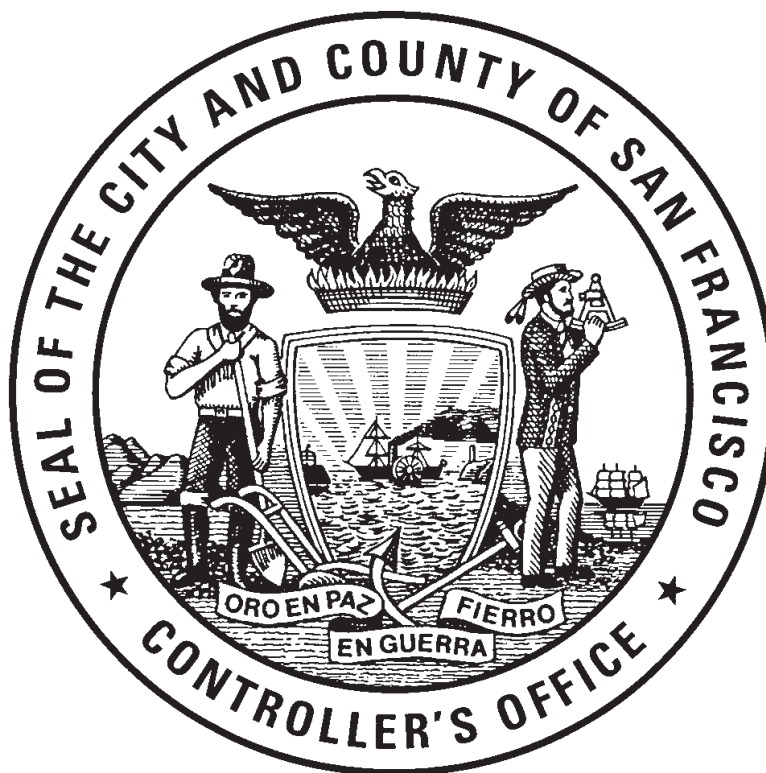
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FINANCIAL SECTION

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- Management's Discussion and Analysis
- Basic Financial Statements
- Notes to the Financial Statements
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SINGLE AUDIT SECTION

CITY AND COUNTY OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
Passed through State of California Department of Rehabilitation				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	29888	\$ 66,399	\$ -
TOTAL U.S. DEPARTMENT OF EDUCATION			66,399	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Program				
Environmental Public Health and Emergency Response	93.070	--	199,626	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	--	1,236,086	806,060
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	--	587,885	10,966
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	--	358,971	-
Viral Hepatitis Prevention and Control	93.270	--	31,713	-
Drug Abuse and Addiction Research Programs	93.279	--	119,834	-
Child Abuse and Neglect Discretionary Activities	93.670	--	182,224	182,224
PPHF: Racial and Ethnic Approaches to Community Health Program Financed Solely by Public Prevention and Health Funds	93.738	--	681,757	-
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADL-SSS) thru Prevention and Public Health Funds (PPHF)	93.763	--	291,149	282,823
HIV Emergency Relief Project Grants	93.914	--	16,133,829	12,016,652
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	--	333,932	118,673
Special Projects of National Significance	93.928	--	151,685	97,933
HIV Prevention Activities Non-Governmental Organization Based	93.939	--	969,727	-
HIV Prevention Activities Health Department Based	93.940	--	8,938,923	638,547
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	--	1,945,591	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	--	1,362,685	145,872
Passed through State of California Department of Aging				
Aging Cluster				
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1718-06	13,443	13,443
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-06	31,400	31,400
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-1718-06	58,231	58,231
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-1718-06	1,003,898	426,615
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	AP-1718-06	1,579,198	1,579,198
National Family Caregiver Support, Title III, Part E	93.052	AP-1718-06	415,465	415,465
Nutrition Services Incentive Program	93.053	AP-1718-06	1,677,265	1,677,265
Subtotal Aging Cluster			4,778,900	4,201,617
Medicare Enrollment Assistance Program	93.071	MI-1517-06	46,304	46,304
State Health Insurance Assistance Program	93.324	HI-1718-06	106,353	97,353
Passed through Regents of the University of California				
Global AIDS	93.067	10076sc	80,605	-
Global AIDS	93.067	10120sc	23,364	-
Global AIDS	93.067	10129sc	6,344	-
Global AIDS	93.067	10129sc 01	8,153	-
Global AIDS	93.067	10408sc	2,208	-
Global AIDS	93.067	8775sc 02	31,406	-
Global AIDS	93.067	8853sc 03	32,886	-
Global AIDS	93.067	8940sc a02	20,798	-
Global AIDS	93.067	9289sc a01	13,639	-
Global AIDS	93.067	9733sc a01	986	-
Global AIDS	93.067	9970sc	16,375	-
Global AIDS	93.067	9974sc	20,291	-
Subtotal Global AIDS			257,055	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084	8829sc a03	9,493	-
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	10259sc	97,531	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY AND COUNTY OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Regents of the University of California (continued)				
Mental Health Research Grants	93.242	9563sc	\$ 12,512	\$ -
Mental Health Research Grants	93.242	9739sc	27,796	-
Mental Health Research Grants	93.242	9833sc	16,002	-
Mental Health Research Grants	93.242	9833sc a01	6,854	-
Drug Abuse and Addiction Research Programs	93.279	8278sc a2	5,149	-
Drug Abuse and Addiction Research Programs	93.279	8952sc a4	37,882	-
Child Welfare Research Training or Demonstration	93.648	00009093	8,467	-
Allergy and Infectious Diseases Research	93.855	10612sc	8,400	-
Allergy and Infectious Diseases Research	93.855	7258sc a04	5,068	-
Passed through State of California Department of Public Health				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10536	105,845	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10536-05	180,443	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	17-10188	658,996	-
Subtotal Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements			<u>945,284</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	16-10233	66,781	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	15-10979	93,533	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	17-10345	292,627	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	16-38-90899-00	72,044	27,190
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	17-38-90899-00	227,158	27,532
Medical Assistance Program	93.778	201638	5,689	-
Medical Assistance Program	93.778	201738	4,901,150	-
Medical Assistance Program	93.778	17-10259	256,787	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	15-10169	1,042,912	-
HIV Care Formula Grants	93.917	15-11073	2,855,161	2,387,582
HIV Care Formula Grants	93.917	16-10856	1,204,231	1,062,274
Subtotal HIV Care Formula Grants			<u>4,059,392</u>	<u>3,449,856</u>
Maternal and Child Health Services Block Grant to the States	93.994	201738	391,537	-
Passed through State of California Department of Social Services				
Guardianship Assistance	93.090	None	2,494,923	-
Promoting Safe and Stable Families	93.556	None	431,386	296,929
Temporary Assistance for Needy Families	93.558	None	58,360,424	7,849,235
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	None	212,103	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	ORSA1607	2,206	2,206
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RESS1506	28,445	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RESS1607	27,679	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	RESS1706	3,397	-
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	TAFO1706	10,275	-
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	TAFO1506	29,990	23,341
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	TAFO1606	55,661	37,140
Subtotal Refugee and Entrant Assistance Targeted Assistance Grants			<u>95,926</u>	<u>60,481</u>
Community-Based Child Abuse Prevention Grants	93.590	None	24,738	20,006
Adoption and Legal Guardianship Incentive Payments	93.603	None	3,686	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	None	1,651,730	79,320
Foster Care Title IV-E	93.658	None	34,718,746	7,485,645
Adoption Assistance	93.659	None	9,906,392	170,981
Social Services Block Grant	93.667	None	1,216,848	-
Chafee Foster Care Independence Program	93.674	None	450,059	360,990
Medical Assistance Program	93.778	None	75,410,618	2,533,047

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY AND COUNTY OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Public Health Foundation Enterprise				
Injury Prevention and Control Research and State and Community Based Programs	93.136	0392.0101	\$ 48,161	\$ -
Injury Prevention and Control Research and State and Community Based Programs	93.136	0392.0102	22,340	-
Mental Health Research Grants	93.242	0349.0102	3,670	-
Mental Health Research Grants	93.242	0349.0103	156,628	-
Drug Abuse and Addiction Research Programs	93.279	0176.0105	2,712	-
Drug Abuse and Addiction Research Programs	93.279	0208.0105	58,009	-
Drug Abuse and Addiction Research Programs	93.279	0333.0103	30,370	-
Minority Health and Health Disparities Research	93.307	0350.0103	33,781	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187.4004	7,258	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187.1390	153,199	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	0187.4005	265,553	-
Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>426,010</u>	<u>-</u>
Allergy and Infectious Diseases Research	93.855	0014.0105	76,471	-
Allergy and Infectious Diseases Research	93.855	0014.0106	35,969	-
Child Health and Human Development Extramural Research	93.865	0419.0102	31,827	-
Passed through State of California Department of Mental Health				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	68-0317191	444,846	444,845
Passed through Essential Access Health				
Family Planning Services	93.217	380-5320-71209-17-18	32,229	-
Family Planning Services	93.217	380-5320-71219-16-17	162,950	-
Subtotal Family Planning Services			<u>195,179</u>	<u>-</u>
Passed through San Francisco Community Clinic Consortium				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	6 H80CS00049-16-03	726,037	-
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	6 H80CS00049-17-02	747,296	-
Subtotal Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing			<u>1,473,333</u>	<u>-</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5 H76HA00163-25-00	64,374	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	6 H76HA00163-26-01	88,163	-
Passed through State of California Department of Child Support Services				
Child Support Enforcement	93.563	None	7,970,454	-
Passed through Contra Costa County Office of Education				
CCDF Cluster				
Child Care and Development Block Grant	93.575	1700230	2,140	-
Passed through State of California Department of Education				
Child Care and Development Block Grant	93.575	16-17 14092 2563 00	218,106	191,117
Child Care and Development Block Grant	93.575	16-17 14869 2563 00	218,106	191,117
Child Care and Development Block Grant	93.575	17 14092 2563 00	153,486	-
Child Care and Development Block Grant	93.575	17 14092 2563 03	41,887	41,887
Child Care and Development Block Grant	93.575	17 14130 2563 03	85,044	85,044
Child Care and Development Block Grant	93.575	C2AP-7046	2,073,962	2,073,962
Child Care and Development Block Grant	93.575	CLPC7036	56,647	-
Child Care and Development Block Grant	93.575	CRET7034	404,753	404,753
Subtotal Child Care and Development Block Grant			<u>3,254,131</u>	<u>2,987,880</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-7051	257,560	257,560
Subtotal CCDF Cluster			<u>3,511,691</u>	<u>3,245,440</u>
Passed through State of California Department of Health Care Services				
Medical Assistance Program	93.778	17-04	1,041,411	-
Medical Assistance Program	93.778	17-05	401,444	-
Medical Assistance Program	93.778	None	36,104	36,104
Block Grants for Community Mental Health Services	93.958	None	2,684,636	825,092

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY AND COUNTY OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Pass-Through Identifying Number	Federal Expenditures	Amount Provided to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
Passed through Family Health International (FHI360)				
Allergy and Infectious Diseases Research	93.855	970/0080.0172 a10	\$ 9,067	\$ -
Allergy and Infectious Diseases Research	93.855	970/0080.0172 a8	6,218	-
Passed through Fred Hutchinson Cancer Research Center				
Allergy and Infectious Diseases Research	93.855	0000887682	47,038	-
Allergy and Infectious Diseases Research	93.855	0000924967	80,090	-
Passed through Magee-Womens Research Institute and Foundation				
Allergy and Infectious Diseases Research	93.855	9451	30,356	-
Allergy and Infectious Diseases Research	93.855	9516 a1	31,711	-
Passed through State of California Department of Alcohol and Drug Programs				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	None	8,183,576	8,183,576
Passed through University of California San Francisco				
PPHF Geriatric Education Centers	93.969	5 U1QHP28727-02-00	24,591	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>263,593,813</u>	<u>53,743,499</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Program				
Assistance to Firefighters Grant	97.044	--	232,586	-
Port Security Grant Program	97.056	--	1,017,210	-
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	--	6,708,186	-
Passed through State of California Emergency Management Agency				
Emergency Management Performance Grants	97.042	2017-0007	302,680	-
Homeland Security Grant Program	97.067	2015-00078	2,361,247	595,590
Homeland Security Grant Program	97.067	2016-00102	326,297	-
Homeland Security Grant Program	97.067	2016-0102	13,085,973	10,791,139
Homeland Security Grant Program	97.067	2017-0083	3,951,783	1,823,546
Subtotal Homeland Security Grant Program			<u>19,725,300</u>	<u>13,210,275</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>27,985,962</u>	<u>13,210,275</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 432,851,518</u>	<u>\$ 106,920,283</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.