

San Francisco War Memorial				
Operating Account - 14670				
FY 2024 - 2025 Appropriations Report - April 30, 2025				
ACCOUNT	DESCRIPTION	REVISED APPROPRIATION	YTD ENCUMBERED & EXPENDED	BALANCE
Salaries & Benefits	Permanent Salaries	\$ 7,361,976	\$ 5,157,308	\$ 2,204,668
	Temporary Salaries	\$ 383,427	\$ 618,269	\$ (234,842)
	Premium Pay	\$ 153,945	\$ 107,679	\$ 46,266
	One-Time Salaries Payments		\$ 75,162	\$ (75,162)
	Overtime	\$ 254,732	\$ 243,647	\$ 11,085
	Holiday	\$ 102,799	\$ 80,422	\$ 22,377
	Mandatory Fringe Benefits	\$ 3,562,352	\$ 2,668,121	\$ 894,231
	Sub Total	\$ 11,819,231	\$ 8,950,607	\$ 2,868,624
Non Personnel Services	Fees_Other	\$ -	\$ 500	\$ (500)
	Training	\$ -	\$ 5,137	\$ (5,137)
	Employee_Expenses	\$ 3,000	\$ -	\$ 3,000
	Membership_Fees	\$ -	\$ 3,850	\$ (3,850)
	Profesional_Special_Services	\$ 27,057	\$ 113,697	\$ (86,640)
	Maintenance_Services_Build_Struct	\$ 760,919	\$ 800,685	\$ (39,766)
	Maintenance_Services_Equipment	\$ 50,858	\$ 15,743	\$ 35,115
	Rent/Lease-Building/Structure	\$ -	\$ 35,600	\$ (35,600)
	Rent_Lease_Equipment	\$ 6,687	\$ 14,293	\$ (7,605)
	Other Current Expenses	\$ 3,467	\$ 37,413	\$ (33,946)
	Taxes_Licenses_Permits	\$ 189,732	\$ 14,727	\$ 175,005
	Utilities_Telephone	\$ -	\$ -	\$ -
	Sub Total	\$ 1,041,721	\$ 1,041,645	\$ 75
	Materials & Supplies	\$ 234,821	\$ 234,451	\$ 370
Services of other Departments	Human Resources Modernization	\$ 3,770	\$ 2,828	\$ 943
	Diversity Equity Inclusion	\$ 1,302	\$ 977	\$ 326
	GF-PUC-Light Heat & Power	\$ 2,475,534	\$ 1,183,424	\$ 1,292,110
	PUC Sewer Service Charges	\$ 102,225	\$ 86,292	\$ 15,933
	Ef-PUC-Water Charges	\$ 78,769	\$ 68,778	\$ 9,991
	DT Technology Infrastructure	\$ 174,496	\$ 130,872	\$ 43,624
	GF-City Attorney-Legal Service	\$ 128,618	\$ 56,836	\$ 71,782
	DT Enterprise Tech Contracts	\$ 26,918	\$ 26,918	\$ -
	DT Telecommunications Services	\$ 32,267	\$ 25,767	\$ 6,500
	GF-GSA-Facilities Mgmt Svcs	\$ 4,638,219	\$ 3,259,009	\$ 1,379,210
	GF-HR-Equal Emplymnt Opportuni	\$ 18,876	\$ 14,157	\$ 4,719
	GF-HR-Mgmt Training	\$ 21,064	\$ 2,950	\$ 18,114
	GF-HR-Workers' Comp Claims	\$ 126,407	\$ 120,860	\$ 5,548
	GF-HR-Employmnt Services	\$ 19,527	\$ 14,645	\$ 4,882
	GF-Chs-Medical Service	\$ 6,937	\$ -	\$ 6,937
	GF-Chs-Toxic Waste&Haz Mat Svc	\$ 8,181	\$ -	\$ 8,181
	Is-Purch-Reproduction	\$ 8,500	\$ 462	\$ 8,038
	GF-Rec & Park-Gardener	\$ 198,668	\$ 158,340	\$ 40,328
	Sub Total	\$ 8,070,279	\$ 5,153,113	\$ 2,917,165
	TOTAL OPERATING	\$ 21,166,051	\$ 15,379,816	\$ 5,786,235
14680	Annual Capital Improvement Project	\$ 730,977	\$ 725,677	\$ 5,300
	GRAND TOTAL	\$ 21,897,028	\$ 16,105,494	\$ 5,791,535
10000	Debt Service	\$ 9,107,330	\$ 8,954,648	\$ 152,682
14720	War Memorial Reserve	\$ 2,054,881	\$1,047,403.94	\$ 1,007,477
14700	Concessions Equip. Repl. Fund	\$ 160,575	\$121,750.43	\$ 38,824

**San Francisco War Memorial**  
**FY 2024-25 Revenue Report - April 30, 2025**

Account		APRIL REVENUE	YEAR TO DATE	FY2024-25 Budget	Percent of Budget	LAST YEAR TO DATE
<b>FACILITY RENTAL</b>						
435511	Opera House	\$ -	\$ 522,403.56	\$ 619,718.00	84%	\$ 654,592.37
435512	Green Room	11,957.80	\$ 151,434.30	164,254.00	92%	154,160.00
435521	Herbst Theatre	28,232.75	\$ 208,369.01	227,580.00	92%	252,235.00
435531	Davies Symphony Hall	111,906.75	\$ 547,951.04	721,507.00	76%	645,660.00
435542	Wilsey Center	17,000.00	\$ 116,972.75	180,047.00	65%	168,555.06
462891	Zellerbach Rehearsal Hall	23,689.50	\$ 200,930.00	258,171.00	78%	270,090.80
	<b>Sub Total</b>	<b>\$ 192,786.80</b>	<b>\$ 1,748,060.66</b>	<b>\$ 2,171,277.00</b>	<b>81%</b>	<b>\$ 2,145,293.23</b>
<b>OFFICE RENTAL</b>						
435517	San Francisco Ballet (OH)	\$ 2,491.47	\$ 27,406.17	\$ 35,174.00	78%	\$ 27,712.60
435519	San Francisco Opera (OH)	14,368.96	\$ 158,058.56	202,856.00	78%	175,808.49
435539	San Francisco Symphony (DSH)	14,473.80	\$ 144,738.00	202,554.00	71%	160,992.00
435540	Veterans Bldg. Office Rent (SFO)	36,216.52	\$ 398,381.72	435,295.00	92%	442,191.42
462861	Veterans Building Occupancy Fees	9,403.56	\$ 99,452.26	116,144.00	86%	108,030.24
	<b>Sub Total</b>	<b>\$ 76,954.31</b>	<b>\$ 828,036.71</b>	<b>\$ 992,023.00</b>	<b>83%</b>	<b>\$ 914,734.75</b>
<b>FOOD/BEVERAGE CONCESSIONS</b>						
435611	Opera House & Herbst Theatre	\$ 48,134.93	\$ 382,149.58	\$ 443,224.00	86%	\$ 430,502.32
435631	Davies Symphony Hall	14,635.93	\$ 204,622.60	270,776.00	76%	210,852.72
	<b>Sub Total</b>	<b>\$ 62,770.86</b>	<b>\$ 586,772.18</b>	<b>\$ 714,000.00</b>	<b>82%</b>	<b>\$ 641,355.04</b>
<b>PROGRAM CONCESSIONS</b>						
435612	Opera House & Herbst Theatre	\$ 88.62	\$ 2,063.28	\$ 6,636.00	31%	\$ 37,594.75
435632	Davies Symphony Hall	-	\$ 7,896.66	5,098.00	155%	4,526.18
	<b>Sub Total</b>	<b>\$ 88.62</b>	<b>\$ 9,959.94</b>	<b>\$ 11,734.00</b>	<b>85%</b>	<b>\$ 42,120.93</b>
<b>MISCELLANEOUS REVENUE</b>						
435232	Parking Fees	\$ 1,779.05	\$ 37,218.20	\$ 55,000.00	68%	\$ 33,251.00
462899	Miscellaneous Revenue	14,566.45	\$ 127,146.61	175,567.00	72%	174,931.59
	<b>Sub Total</b>	<b>\$ 16,345.50</b>	<b>\$ 164,364.81</b>	<b>\$ 230,567.00</b>	<b>71%</b>	<b>\$ 208,182.59</b>
	<b>GROSS REVENUE</b>	<b>\$ 348,946.09</b>	<b>\$ 3,337,194.30</b>	<b>\$ 4,119,601.00</b>	<b>81%</b>	<b>\$ 3,951,686.54</b>
	Additional 15% Reserve Fund Revenue	\$ 61,578.72	\$ 587,664.87			\$ (592,752.98)
530110	Payment to War Memorial Commission	(4,450.00)	(44,500.00)			(44,500.00)
	<b>NET REVENUE</b>	<b>\$ 406,074.81</b>	<b>\$ 3,880,359.17</b>			<b>\$ 3,314,433.55</b>
<b>OTHER FUNDS</b>						
435614	Concessions Equipment Replacement	\$ -	\$ 33,785.39	\$ -		\$ 32,330.31

**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER**

**BOOKING SUMMARY FOR MAY 2025**

**WAR MEMORIAL OPERA HOUSE**

San Francisco Falun Buddha Study Association Shen Yun 2026	Dec 30, 2025 – Jan 4, 2026	\$18,220 vs. 10% \$30,900 Maximum
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**DAVIES SYMPHONY HALL**

SFJAZZ Ledisi	October 6, 2025	\$3,215.00 vs. 10% \$6,405.00 Maximum
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SFJAZZ TBA	November 11, 2025	\$3,215.00 vs 10% \$6,405.00 Maximum
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SFJAZZ Gregory Potter	February 22, 2026	\$3,215.00 vs 10% \$6,405.00 Maximum
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SFJAZZ RAYE	March 30, 2026	\$3,215.00 vs 10% \$6,405.00 Maximum
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SFJAZZ George Benson	May 11, 2026	\$3,215.00 vs 10% \$6,405.00 Maximum
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**GREEN ROOM**

American Frontier Foundation 50 <sup>th</sup> Year Anniversary	May 9, 2025	\$1,865.00
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Consulate General of Georgia Reception	May 29, 2025	\$1,225.00
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The Polish Arts & Culture Foundation Business Meeting	June 20, 2025	\$3,350.00
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Third Baptist Retirement Celebration	June 22, 2025	\$1,705.00
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Asian American Bar Association Concert/Network	July 10, 2025	\$1,225.00
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The Guardsmen Fundraiser	August 22, 2025	\$1,865.00
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Independent Living Resource Center SF Fundraiser	September 5, 2025	\$1,385.00
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RAWdance Concept Series	November 21-22, 2025	\$3,090.00
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**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER**

**BOOKING SUMMARY FOR MAY 2025**

**GREEN ROOM (cont.)**

Glen Park PTO Fundraiser	February 28, 2026	\$1,225.00
Second Community Fundraiser	March 14, 2026	\$1,225.00
Sherman PTA Fundraiser	March 21, 2026	\$1,545.00
Shondra Kenoly Wedding	July 31, 2026	\$3,800.00
Faris Katkuda Wedding	August 22, 2026	\$3,200.00
InterMusic SF Music Day 2026	October 25, 2026	\$1,225.00
HSArts Fundraiser	December 5, 2026	\$1,225.00

**HERBST THEATRE**

One21 Two Presents LLC RY X	October 6, 2025	\$3,050.00
Foundation for Filipina Women The Vagina Monologues	October 28, 2025	\$1,525.00
SF Arts Commission Annual Arts Convening	February 19, 2026	\$1,790.00
The Moth GrandSLAM	March 14, 2026	\$1,525.00
SF Pride Band Concert	September 27, 2026	\$1,525.00
Golden Gate Symphony Concert	December 13, 2026	\$1,525.00
SF Pride Band Concert	March 13, 2027	\$1,525.00
International School Graduation	June 4 – 5, 2027	\$3,050.00

**SAN FRANCISCO WAR MEMORIAL AND PERFORMING ARTS CENTER**  
**BOOKING SUMMARY FOR MAY 2025**

**GROUNDS**

Roe Photo	May 18, 2025	\$525.00
Michelin Filming Shoot		

**MISCELLENEOUS SPACES**

Teak LP	April 22 – 24, 2025	\$795.00
Film Production Office		

**MINUTES**  
**WAR MEMORIAL BOARD OF TRUSTEES**  
**REGULAR BOARD MEETING**  
**Thursday, April 10, 2025**

The Board of Trustees of the War Memorial of San Francisco met in regular session on Thursday, April 10, 2025, at 1:57 p.m., in the Trustees' Board Room, War Memorial Opera House, President Wilsey presiding.

**ROLL CALL**

Present: President Wilsey, Vice President Horn, Trustee Kopp, Trustee Lam, Trustee Makras, Trustee Newstat, Trustee Pelosi, Trustee Rocco, and Trustee Wright

Absent: Trustee Gatti and Trustee Muduroglu

Staff Present: Kate Sofis, Managing Director; Rob Levin, Assistant Managing Director; and Francesca Cicero, Board Secretary

**APPROVAL OF MINUTES**

On motion of Trustee Wright, seconded by Trustee Newstat, the following resolution was unanimously adopted:

**RESOLUTION NO. 25-13**

RESOLVED, By the Board of Trustees of the War Memorial of San Francisco, the minutes of the March 13, 2025, Regular meeting of the Board are hereby approved.

**PRESIDENT'S REPORT**

President Wilsey had no items for the President's Report.

**MANAGING DIRECTOR'S REPORT**

Managing Director Kate Sofis reported that the City Attorney held a meeting for Department Heads on federal funds and the City. She also reported there will be light activations in the buildings to celebrate Pride Month.

**ASSISTANT MANAGING DIRECTOR'S REPORT**

Assistant Managing Director Rob Levin highlighted the booking summary which included 42 new events booked in the venues since the last meeting. He also noted that the Department is on track with forecasted revenue figures. He also reported that the patron screening system will be installed over the summer and should be in service after the Opera's opening gala. Director Levin explained the Department is looking at creative ways to continue to fill the venues.

**MISCELLANEOUS CORRESPONDENCE**

None.

**GOOD AND WELFARE**

Vice President Horn welcomed back Trustee Pelosi to the Board meeting and wished him well after his surgery. There being no further good and welfare, President Wilsey closed good and welfare.

### **PUBLIC COMMENT**

There being no public comment, President Wilsey closed public comment.

### **REGULAR ITEMS**

**Closed Session: Security of Public Buildings:** President Wilsey announced that, as noticed on the agenda, the Board would hold a closed session pursuant to California Government Code Section 54957(a) and San Francisco Administrative Code Section 67.10(a) to meet with Steve Hart, Director of Security, to discuss security of the buildings on the War Memorial campus.

President Wilsey stated that prior to going into closed session, the Board would hear public comment on all matters pertaining to the closed session. President Wilsey called for any public comment relating to any aspect of this agenda item. There being no public comment, President Wilsey closed public comment.

President Wilsey called for a motion whether to enter a closed session to discuss security matters relating to the San Francisco War Memorial and Performing Arts Center with Director of Security, Steve Hart.

On motion of Trustee Kopp, seconded by Trustee Rocco, the Board voted to enter closed session:  
Yes: Wilsey, Horn, Kopp, Lam, Makras, Newstat, Pelosi, Rocco, Wright

No: None.

President Wilsey announced the Board would enter closed session pursuant California Government Code Section 54957(a) and San Francisco Administrative Code Section 67.10(a) and asked the public to leave the room.

### **CLOSED SESSION**

President Wilsey reconvened the meeting in open session and called for a motion on whether to disclose any or all of the Board's discussions during the closed session. A motion was made by Vice President Horn not to disclose the closed session discussion. The motion was seconded by Trustee Kopp and passed.

The roll call vote on the motion was:

Yes: Wilsey, Horn, Kopp, Lam, Makras, Newstat, Pelosi, Rocco, Wright

No: None.

### **ADJOURNMENT**

There being no further business, Vice President Horn adjourned the meeting at 3:01 p.m.

Francesca Cicero  
Board Secretary

## War Memorial Board of Trustees

### STAFF REPORT

#### Memorandum of Understanding with San Francisco Performing Arts Center Foundation

May 8, 2025

#### SUMMARY

The War Memorial Department and its operating partner, the San Francisco Performing Arts Center Foundation ("Foundation") are seeking to document and formalize the long-standing relationship between the two organizations. The **War Memorial** (through its Managing Director of the War Memorial Kate Sofis and the City Attorney) and the **Foundation** (through Foundation Director Elizabeth Murray and its attorneys at Hanson Bridget), have been negotiating the terms of the contract for over a year, in order to document this long tradition of working together, as well as to mitigate any risk for the organizations.

As background, the San Francisco Performing Arts Center Foundation is an independent 501(c)3 organization, originally founded to serve as a vehicle to raise occasional donations to augment building and theatrical maintenance/upgrades over and above what the City will fund. Over time, the Foundation has also become an indispensable operating partner to the Department, in particular enabling the Department to serve its outside licensee/non-resident company business. Due to the legal and fiscal constraints of being a City Department, the War Memorial could not independently support all aspects of a modern, high-capacity performing arts center without the Foundation. Departmental constraints include:

**Legal Limitations:** City cannot employ the required flexible part-time performance staff, due to City hiring rules and requirements.

**Financial Intermediary.** The Foundation collects and disburses outside licensee payments for performance costs, this avoids City-fund handling restrictions and enables timely operations.

**Operational Necessity:** Without the Foundation, the War Memorial would need an alternative third party (which may not exist and would likely be cost-prohibitive) to facilitate rentals and manage staffing, payroll, and performance payments for non-resident licensees.

**Budgetary Constraints:** Foundation funding can help reduce the burden on the City's General Fund and helps avoid deferred maintenance. From time to time, the Foundation contributes funds to facility improvements, like the Opera Seat Replacement Project or a new piano for the Green Room.

The Foundation fills all these gaps by handling employment and payment for essential as-needed staff and managing certain financial transactions, making it possible for the Center to function effectively: Conversely, the Department acts as the management and administrative backbone of the Foundation.



## SUMMARY OF KEY BUSINESS TERMS IN MOU

### Labor/Employment

- **Part-Time Event Staffing:** The Foundation hires and manages part-time, as-needed personnel (e.g., ushers, event managers, stage technicians) for Outside Licensee events. Staffing is performed under the direction of the Managing Director and Assistant Managing Director, and they are delegated authority to recommend, hire, supervise, and terminate Foundation staff.
- **Payroll and Benefits:** The Foundation processes payroll, handles employer tax obligations, and provides required benefits including workers' compensation and health contributions (to IATSE Local 16's Health & Welfare Fund) for Outside Licensee events.
- **Joint Employment:** The MOU allows for a small number of individuals – primarily full-time stage electricians – to work both for the Department and the Foundation. At the same time, it memorializes recent changes that significantly reduced the number of War Memorial full-time staff who work for the Foundation as "joint employees."
- **Union Agreements:** The War Memorial manages collective bargaining with IATSE Locals 16 and 784 on behalf of the Foundation.

### Finance/Administration

- **Performance Fund:** The Foundation maintains a segregated operating account for Outside Licensee revenues and expenses, including event labor, rentals, and refunds.
- **Bond Deposits:** Foundation collects and refunds performance bond deposits from Outside Licensees to cover event-related costs.
- **Administrative Fee:** An administrative fee is charged to Outside Licensees to cover the Foundation's overhead. This fee is jointly reviewed by Department staff and the Foundation Board to ensure it remains minimal but sufficient.
- **Gifts and Fundraising:** The Foundation accepts and administers gifts, grants, and bequests designated for War Memorial benefit. Expenditures are submitted through an annual budget process and approved by the Foundation Board.
- **Special Funds Management:** The Foundation treasures:
  - Food and Beverage Equipment Fund (funded by a percentage of concessionaire sales)
  - Opera House Ticket Facility Fee Fund (with spending subject to Trustee approval)
- **Reporting and Audit Requirements:** Financial reporting must meet City disclosure rules and the Foundation completes a third-party audit each year.
- **Financial Consultant:** The Department has a full-time bookkeeper working on Foundation accounting matters, and the Foundation retains personnel to supervise accounting processes and regulatory compliance.

### Governance / Delegated Authority

- **Trustee Oversight:** The War Memorial Board of Trustees retains governance authority over War Memorial facilities. Two Trustees must also serve on the Foundation Board, ensuring alignment with the Department.
- **Managing Director Role:** The MOU formally delegates authority to the War Memorial Managing Director to perform the functions of Executive Director and Chief Financial Officer for the Foundation, supervising War Memorial staff performing Foundation duties and all day-to-day operations.

- **Budget Control:** War Memorial staff execute the Foundation's annual budget, which must be approved by the Foundation Board.
- **Administrative Services:** The Department provides HR, finance, operations, and administrative support to the Foundation, including contract negotiation, staff supervision, investment of finances, and board coordination.

## **BRIEF HISTORY OF 45 YEAR RELATIONSHIP BETWEEN WAR MEMORIAL DEPARTMENT AND FOUNDATION**

The San Francisco Performing Arts Center Foundation evolved from a support-focused “Friends of” group into a critical operational partner due to both necessity and innovation. Its role bridges the limitations of a municipal department with the needs of a major public cultural institution. Over more than four decades, this unique public-private model has ensured that the War Memorial can serve both its historic resident companies and a broad array of community and commercial arts organizations.

The San Francisco War Memorial and Performing Arts Center underwent a major transformation beginning in 1980, evolving from a limited two-venue operation to one of the largest performing arts centers in the U.S. This expansion coincided with the development of the San Francisco Performing Arts Center Foundation, which has since become an indispensable operating partner, enabling the Department to serve a broader arts community that includes both its resident companies and outside licensees.

Due to the legal and fiscal constraints of being a City department, the War Memorial could not independently support all aspects of a modern, high-capacity performing arts center. The Foundation fills these gaps by handling employment and payment for essential as-needed staff and managing certain financial transactions, making it possible for the Center to function effectively.

<b>Year</b>	<b>Milestone</b>	<b>Impact/Relationship</b>
<b>Pre-1970s</b>	War Memorial Department manages only the Opera House and Veterans Building; primary use by resident companies	Limited to a single rental venue
<b>Early 1970s</b>	“Sponsors of the San Francisco Performing Arts Center” created to fundraise construction of Davies/Zellerbach	Private fundraising began for expansion
<b>1973</b>	Creation of “Friends of the War Memorial” (501(c)(3))	Initially supported improvements and ran gift shop
<b>1977 -1980</b>	Construction of Davies Symphony Hall, Opera House Addition, and Zellerbach Rehearsal Hall	Prepared for significant capacity increase
<b>1979</b>	City unable to fund construction due to tax limitations (Prop 13 era)	Sponsors & Department created workaround to fund operations
<b>1979</b>	“Friends” renamed to “San Francisco Performing Arts Center Foundation”	Receive monies from Outside Licensees and disburse to pay the costs for performance personnel and services in expanded number of venues

<b>Year</b>	<b>Milestone</b>	<b>Impact/Relationship</b>
<b>7/1/1980</b>	First agreement between City and Foundation	Foundation funds \$600K deficit, employs as-needed staff, acts under Department's direction
<b>7/1/1981</b>	Second agreement formalizes continuation of this structure	City reimburses Foundation up to \$820K for services
<b>1982 onward</b>	Foundation retains role managing casual, as-needed performance personnel	City takes over full-time positions; Foundation continues core functions
<b>Present</b>	Over 45-year partnership	Foundation enables War Memorial to function as a full-scale performing arts center