

**ACTRA NATIONAL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED FEBRUARY 28, 2015**

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## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ACTRA NATIONAL

We have audited the accompanying financial statements of ACTRA National, which comprise the balance sheet as at February 28, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of ACTRA National as at February 28, 2015, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Clarke Henning LLP*

Toronto, Ontario  
June 13, 2015

CHARTERED ACCOUNTANTS  
Licensed Public Accountants

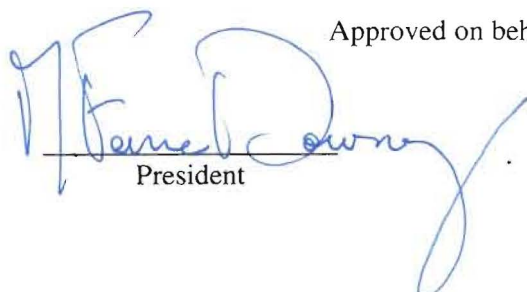
# ACTRA NATIONAL

## BALANCE SHEET

AS AT FEBRUARY 28, 2015

	2015	2014
<b>ASSETS</b>		
Current assets		
Cash (note 5)	\$ 3,582,576	\$ 3,613,099
Marketable security (note 2)	1,852,637	1,660,836
Accounts receivable	113,640	116,401
Prepaid expenses and deposits	86,195	74,166
Due from ACTRA Toronto Performers Branch (note 5)	11,776	-
Due from ACTRA Performers' Rights Society (note 5)	70,420	312,887
	<b>5,717,244</b>	<b>5,777,389</b>
Investment in Credit Union (note 5)	331,754	318,465
Capital assets (note 3)	136,424	77,071
	<b>468,178</b>	<b>395,536</b>
	<b>6,185,422</b>	<b>6,172,925</b>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities (note 4)	1,228,751	1,254,829
Accrued vacation pay	68,725	67,989
Due to Branches (note 5)	2,610,877	2,475,375
Due to ACTRA Toronto Performers Branch (note 5)	-	84,059
Due to Alliance of Canadian Cinema, Television and Radio Artists (note 5)	-	2,000
Due to U.B.C.P. (note 5)	52,458	136,207
	<b>3,960,811</b>	<b>4,020,459</b>
<b>NET ASSETS</b>		
Extraordinary contingency fund (note 1)	2,383	2,383
Net assets transferred to Branches	(284,891)	(553,101)
Unappropriated net assets	2,370,695	2,626,113
Invested in capital assets	136,424	77,071
	<b>2,224,611</b>	<b>2,152,466</b>
	<b>\$ 6,185,422</b>	<b>\$ 6,172,925</b>

Approved on behalf of the Board:

  
President

  
Treasurer

# ACTRA NATIONAL

## STATEMENT OF OPERATIONS

YEAR ENDED FEBRUARY 28, 2015

	2015	2014
Income		
Per capita - full members	\$ 3,664,744	\$3,588,506
Per capita - apprentice members	342,000	330,150
Equalization income	1,189,972	1,169,849
Interest income	129,568	108,281
Unrealized gain on marketable security	72,149	43,567
	<b>5,398,433</b>	5,240,353
Expenses		
National council and executive ( <i>Schedule A</i> )	169,660	172,463
National committees ( <i>Schedule B</i> )	18,970	12,305
National executive director's office ( <i>Schedule C</i> )	328,168	305,079
National Organizing Campaign ( <i>Schedule D</i> )	183,860	109,862
Bargaining and research ( <i>Schedule E</i> )	563,718	490,437
Collective agreements ( <i>Schedule F</i> )	211,174	111,656
Policy and communications ( <i>Schedule G</i> )	663,250	653,131
Industry relations ( <i>Schedule H</i> )	1,438	21,858
External relations ( <i>Schedule I</i> )	371,806	324,679
Finance, human resources and administration ( <i>Schedule J</i> )	1,179,812	1,117,352
Information services ( <i>Schedule K</i> )	792,611	703,838
Occupancy ( <i>Schedule L</i> )	402,716	386,922
HST/GST expense	90,130	79,216
Apprentice member credit	37,914	115,835
Donations	20,100	20,782
	<b>5,035,327</b>	4,625,415
Excess of income over expenses before transfer payments	<b>363,106</b>	614,938
Transfer payments to branches ( <i>note 5</i> )	(6,070)	(18,270)
Excess of income over expenses	<b>\$ 357,036</b>	\$ 596,668

# ACTRA NATIONAL

## STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED FEBRUARY 28, 2015

	Invested in Capital Assets	Unappropriated Net Assets	Net Assets Transferred to Branches	Extraordinary Contingency Fund	Total 2015	Total 2014
Net assets - at beginning of year	\$ 77,071	\$ 2,626,113	\$ (553,101)	\$ 2,383	\$ 2,152,466	\$ 2,108,899
Excess of income over expenses for the year	-	357,036	-	-	357,036	596,668
Prior year transfer of net assets to branches	-	(553,101)	553,101	-	-	-
Transfer of net assets to branches ( <i>note 5</i> )	-	-	(284,891)	-	(284,891)	(553,101)
Purchase of capital assets	96,214	(96,214)	-	-	-	-
Depreciation	(36,861)	36,861	-	-	-	-
Net assets - at end of year	\$ 136,424	\$ 2,370,695	\$ (284,891)	\$ 2,383	\$ 2,224,611	\$ 2,152,466

# ACTRA NATIONAL

## STATEMENT OF CASH FLOWS

YEAR ENDED FEBRUARY 28, 2015

	2015	2014
Cash flows from operating activities		
Cash receipts from members, non-members and producers	\$ 5,199,477	\$ 5,142,892
Cash paid to employees and suppliers	(5,041,907)	(4,460,144)
Interest received	129,568	108,281
	<u>287,138</u>	<u>791,029</u>
Cash flows from financing activity		
Advances to related organizations	(88,506)	(218,323)
Cash flows from investing activities		
Purchase of capital assets	(96,214)	(58,815)
Purchase of marketable security	(119,652)	(111,551)
Purchase of investment in Credit Union	(13,289)	(100,000)
	<u>(229,155)</u>	<u>(270,366)</u>
Change in cash during the year	(30,523)	302,340
Cash - at beginning of year	3,613,099	3,310,759
Cash - at end of year	<u>\$ 3,582,576</u>	<u>\$ 3,613,099</u>

# ACTRA NATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2015

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ACTRA National (the "Organization") is a federation of branches and local unions, national in scope, representing performers in live transmission and recorded media.

ACTRA National is a not for profit organization and, as such, is generally exempt from income taxes.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### *Basis of Presentation*

These financial statements include only the operations carried on by ACTRA National. They do not include the assets, liabilities, income and expenses of the autonomous branches, including those administered by ACTRA National in trust for those branches. Separate financial statements have been prepared for the branches.

#### *Financial Assets and Liabilities*

The Organization initially measures its financial assets and liabilities at fair value except for those resulting from certain non-arms length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost except for marketable securities that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the Statement of Operations.

Financial assets and liabilities measured at amortized cost include cash, accounts receivable, accounts payable and accrued liabilities and accrued vacation pay.

Amounts due to/from related organizations and investment in Credit Union are measured at exchange amount (see note 5).

#### *Marketable Security*

Marketable security is comprised of a mutual fund which is recorded at fair value. The quoted market price is used to estimate the fair value of the investment.

#### *Capital Assets*

Capital assets are recorded at cost and amortized over their estimated useful lives on a straight line basis as follows:

Computer equipment	3 years
Computer software	5 years
Furniture and fixtures	5 years

Leasehold improvements are amortized over the term of the lease of ten years

The above rates are reviewed annually to ensure they are appropriate. Any changes are adjusted for on a prospective basis. If there is an indication that the assets may be impaired, an impairment test is performed that compares carrying amount to net recoverable amount. There were no impairment indicators in 2015.

**ACTRA NATIONAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED FEBRUARY 28, 2015**

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*1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)*

*Revenue Recognition*

Per capita charges for member and apprentice are recorded as invoiced. Equalization income is recorded as earned.

Interest income is comprised of interest and distributions which are recorded as income when earned. Unrealized gains and losses on marketable securities which reflect the changes in fair value during the period are recognized at each reporting date.

*Extraordinary Contingency Fund*

In 1998 an extraordinary contingency fund was established to provide for organizing, bargaining and negotiations, extraordinary meetings of ACTRA National and legal counsel. The fund was financed through voluntary contributions of 5% of non-member work permit income from the branches/local unions. Since the 2002 fiscal year, no additional contributions have been made to the fund.

*Use of Estimates*

The preparation of the Organization's financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

Key areas of estimation where management has made difficult, complex or subjective judgements often as a result of matters that are uncertain, including those relating to the useful lives of capital assets for depreciation and other assets and liabilities valuations.

**2. MARKETABLE SECURITY**

Details of marketable security is as follows:

<i>Units</i>		<i>Fair Value</i>	
<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Mutual Fund:			
<b>130,928</b>	122,300	<b>\$ 1,852,637</b>	\$ 1,660,836

*Investment Risk Management*

Risk management relates to the understanding and active management of risks associated with all areas of the Organization's activities and operations. Marketable security is primarily exposed to interest rate and price risks. The Organization has formal policies and procedures for investment transactions and marketable security is bought/sold on the advice of portfolio managers.



# ACTRA NATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2015

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### 2. MARKETABLE SECURITY (continued)

#### *Interest Rate Risk*

Interest rate risk arises from the possibility that changes in interest rates will affect the value of marketable security held by the Organization. The Organization does not have any direct interest risk exposure. However, the Organization is indirectly exposed to interest rate risk through its investment in mutual fund, which invests in equities and fixed income securities. The value of the fixed income security held by the mutual fund will generally rise if interest rates fall and decrease if interest rates rise.

#### *Price Risk*

The Organization is exposed to price risk, which is the potential loss that the Organization may incur with respect to the changes in fair value of marketable security. The fair value of marketable security will fluctuate because of changes in market price whether those changes are caused by factors specific to the individual securities, or issuers or factors affecting all securities traded in the market.

### 3. CAPITAL ASSETS

Details of capital assets are as follows:

	<i>Cost</i>	<i>Accumulated Depreciation</i>	<i>Net Book Value</i>	
			<i>2015</i>	<i>2014</i>
Computer equipment	\$ 957,875	\$ 900,321	\$ 57,554	\$ 43,186
Computer software	205,118	191,241	13,877	9,555
Furniture and fixtures	291,921	236,242	55,679	1,591
Leasehold improvements	17,195	7,881	9,314	22,739
	<b>\$ 1,472,109</b>	<b>\$ 1,335,685</b>	<b>\$ 136,424</b>	<b>\$ 77,071</b>

### 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities include government remittances totalling \$8,594 (\$9,646 in 2014).

### 5. RELATED PARTY TRANSACTIONS

ACTRA National is related to ACTRA Performers Rights Society ("APRS"), Contracted Services of ACTRA Branches ("Regional Branches"), ACTRA Toronto and Union of BC Performers/ACTRA ("UBCP") in that they have common voting membership and with the Alliance of Canadian Cinema, Television and Radio Artists (the "Alliance") in that they have common management. All these related organizations are not-for-profit organizations.

APRS acts as a collection agency for members and non-members of ACTRA and others with respect to Use Fees, residuals, royalties and other benefits either negotiated or otherwise payable to those persons.

# ACTRA NATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2015

### 5. RELATED PARTY TRANSACTIONS (continued)

Upon agreement with the various local ACTRA branches, ACTRA National provides administration and financial services to those branches.

ACTRA is a federation of autonomous Branches/Local Unions ("Branches"), national in scope representing performers in live transmission, new and recorded media.

In the normal course of business, ACTRA National, APRS and the Branches share common costs.

ACTRA National also makes transfer payments and distributions to the Branches and the Alliance.

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the parties.

Details of related party balances and transactions are as follows:

	<i>Balance Outstanding As At</i>	
	<i>2015</i>	<i>2014</i>
Assets (liabilities)		
Due from ACTRA Performers Rights Society	\$ 70,420	\$ 312,887
Due to ACTRA Branches	(2,610,877)	(2,475,375)
Due from (to) ACTRA Toronto Performers Branch	11,776	(84,059)
Due to U.B.C.P.	(52,458)	(136,207)
Due to Alliance of Canadian Cinema, Television and Radio Artists	-	(2,000)
	<b>(2,581,139)</b>	<b>(2,384,754)</b>
	<i>Transaction Value</i>	
	<i>2015</i>	<i>2014</i>
<b>Statement of Changes in Net Assets</b>		
Distribution of surplus		
ACTRA Branches	63,539	118,250
ACTRA Toronto Performers Branch	159,691	313,885
U.B.C.P.	61,661	120,966
	<b>284,891</b>	<b>553,101</b>
<b>Statement of Operations</b>		
Transfer payments		
ACTRA Branches	6,070	18,270
Alliance of Canadian Cinema, Television and Radio Artists	6,000	8,000
	<b>\$ 12,070</b>	<b>\$ 26,270</b>

The advances to and from related organizations are non-interest bearing and due on demand.

In addition, ACTRA National is related to the Creative Arts Savings & Credit Union Limited ("CASCU") in that certain of the Organization's staff members and National Council members are represented on the Board of Directors of CASCU and they are able to exercise significant influence over decision making.

# ACTRA NATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2015

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### 5. RELATED PARTY TRANSACTIONS (continued)

CASCU is a financial institution incorporated in Ontario under the Credit Unions and Caisses Populaires Act, 1994 and operates in accordance with this statute and the accompanying regulations. CASCU is a member of Central 1 Credit Union and the prescribed level of deposits are insured by the Deposit Insurance Corporation of Ontario. CASCU provides financial products and services to members throughout Ontario.

On November 18, 2008, ACTRA National purchased 200,000 Class B Investment shares in the Creative Arts Savings & Credit Union for \$200,000, pursuant to an Offering Statement dated July 31, 2008. On June 27, 2013, the Organization purchased additional 100,000 Class B Investment shares for \$100,000, pursuant to an Offering Statement dated March 31, 2013.

The Class B shares are non-cumulative, non-voting, and non-participating special shares. These shares may not be sold, but may be redeemed at the owner's discretion, subject to approval of the Board of Directors of the Credit Union. Total redemption of shares permitted in any year is 10% of the outstanding shares at the beginning of the year. Shares may be transferred to other members of the Credit Union with the approval of the Board of Directors.

These shares are carried at exchange amount plus dividends re-invested and aggregated \$331,754 (\$318,465 in 2014). The fair value of the investment in Credit Union is not readily determinable.

The Organization also operates a business savings bank account and a business chequing bank account with CASCU. Total balance was \$1,216,376 (\$1,864,648 in 2014), which is included in cash balance as at February 28, 2015.

### 6. LEASE COMMITMENTS

The Organization has commitments under operating leases for premises and equipment. The premises lease expires on July 31, 2020. The minimum annual payments under the leases are as follows:

		<i>Premises</i>	<i>Equipment</i>	<i>Total</i>
Fiscal year	2016	\$ 152,900	\$ 20,680	\$ 173,580
	2017	163,400	10,800	174,200
	2018	164,300	10,800	175,100
	2019	164,300	10,800	175,100
	2020	164,300	8,100	172,400
	Thereafter	68,460	-	68,460
		<u>\$ 877,660</u>	<u>\$ 61,180</u>	<u>\$ 938,840</u>

In addition, the Organization is obligated to pay operating costs for its office space. The operating costs paid for the current year were approximately \$136,000 (\$131,000 - 2014).

# ACTRA NATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED FEBRUARY 28, 2015

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### 7. FINANCIAL INSTRUMENTS AND RISK EXPOSURE

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the Organization's risk exposure at the balance sheet date.

#### *Credit Risk*

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risks relate to accounts receivable. The Organization mitigates credit risk by monitoring the accounts on a regular basis. Management has included adequate provision for doubtful accounts receivable in these financial statements.

#### *Liquidity Risk*

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, dues to related parties and commitments. The Organization expects to meet these obligations as they come due by generating sufficient cash flows from operations.

#### *Market Risk*

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Organization is not exposed to currency risk and interest rate and price risks are disclosed in note 2.

### 8. GUARANTEES AND INDEMNITIES

The Organization has indemnified its past, present and future directors, officers and employees against expenses (including legal expenses), judgments and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding, subject to certain restrictions. The Organization has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits and actions, but there is no guarantee that the coverage will be sufficient should any action arise.

In the normal course of business, the Organization has entered into agreements that include indemnities in favour of third parties, either express or implied, such as in service contracts, lease agreements and purchase contracts. In these agreements, the Organization agrees to indemnify the counterparties in certain circumstances against losses or liabilities arising from the acts or omissions of the Organization. The maximum amount of any potential liability cannot be reasonably estimated.

**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	2015	2014
<i>Schedule A</i>		
National Council and Executive		
National council		
Meeting costs	\$ 27,542	\$ 26,650
Councilor travel costs	33,498	26,333
Officer expenses	6,419	1,563
Senior staff expenses	6,745	4,449
	<u>74,204</u>	<u>58,995</u>
National executive		
Meeting costs	16,303	22,593
Officer expenses	2,167	8,124
Senior staff expenses	4,988	8,916
	<u>23,458</u>	<u>39,633</u>
Officers and senior staff meetings		
Meeting costs	431	41
Officer expenses	218	18
Senior staff expenses	60	-
	<u>709</u>	<u>59</u>
Honoraria	54,320	54,833
Officer expenses - other	16,969	18,943
	<u>71,289</u>	<u>73,776</u>
<b>Total</b>	<b><u>169,660</u></b>	<b><u>172,463</u></b>
<i>Schedule B</i>		
National Committees		
Finance committee meetings	54	64
Stunt committee	7,770	6,285
Women's committee	6,443	4,343
Archives committee	-	150
Diversity committee	4,534	1,397
Other committees	169	66
	<u>\$ 18,970</u>	<u>\$ 12,305</u>

**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	<b>2015</b>	2014
<b>National Executive Director's Office</b>		
	<i>Schedule C</i>	
Salaries	\$ 246,516	\$ 238,270
RRSP	29,741	28,438
General benefits	27,997	19,847
	<b>304,254</b>	286,555
National executive director expenses	<b>10,690</b>	9,739
Regional director expenses	<b>13,224</b>	8,785
	<b>23,914</b>	18,524
	<b>328,168</b>	305,079
<b>National Organizing Campaign</b>		
	<i>Schedule D</i>	
Communications	<b>1,530</b>	330
Organizers	<b>170,697</b>	90,034
Travel	-	8,567
Meetings	<b>5,133</b>	4,931
Stunt Community Liaison/Consultant	<b>6,500</b>	6,000
	<b>183,860</b>	109,862
<b>Bargaining and Research</b>		
	<i>Schedule E</i>	
Salaries	<b>403,149</b>	361,544
RRSP	<b>39,890</b>	36,419
General benefits	<b>75,881</b>	62,729
	<b>518,920</b>	460,692
Director expenses	<b>8,723</b>	15,307
Research materials & projects	<b>29,157</b>	12,101
CRTC hearings	<b>6,918</b>	2,337
	<b>44,798</b>	29,745
	<b>\$ 563,718</b>	\$ 490,437

**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	<b>2015</b>	2014
Collective Agreements	<i>Schedule F</i>	
CBC - Negotiations	\$ 966	\$ 1,585
- Senior staff expenses	104	-
	<b>1,070</b>	1,585
Commercials - Negotiations	77,026	7,008
- Officer expenses	12,903	1,295
- Senior staff expenses	27,460	5,806
- Administration	16,787	3,055
- Legal	243	115
- Printing	9,995	9,918
	<b>144,414</b>	27,197
IPA/BCMPA - Senior staff expenses	20,129	-
- Administration	9,690	16,595
- Legal	10,944	3,031
- Printing	20,510	44,348
	<b>61,273</b>	63,974
Other - Negotiations	3,080	9,560
- Senior staff expenses	-	3,294
- Administration	1,337	329
- Legal	-	5,717
	<b>4,417</b>	18,900
	<b>\$ 211,174</b>	<b>\$ 111,656</b>

**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	2015	2014
<b>Policy and Communications</b>		
	<i>Schedule G</i>	
Salaries	\$ 263,758	\$ 266,586
RRSP	26,629	23,985
General benefits	49,057	41,389
	<b>339,444</b>	<b>331,960</b>
Director expenses	8,822	16,935
Lobbying expenses	62,835	74,025
President's expenses	2,013	2,066
	<b>73,670</b>	<b>93,026</b>
ACTRA magazine	98,700	91,000
Advertising	4,000	8,159
Sponsorships	46,072	48,479
Promotional materials	11,755	6,900
Administrative services	13,015	11,071
Publications	1,171	2,961
ACTRA awards	62,138	48,803
Public relations officer's expenses	5,437	5,258
Policy consultant	1,750	-
ACTRA website	6,098	5,514
	<b>250,136</b>	<b>228,145</b>
	<b>663,250</b>	<b>653,131</b>
<b>Industry Relations</b>		
	<i>Schedule H</i>	
Banff world television festival	1,188	8,908
CMPA Prime Time Annual Conference	250	12,950
	<b>1,438</b>	<b>21,858</b>
<b>External Relations</b>		
	<i>Schedule I</i>	
FIA affiliation fees	54,774	48,011
CLC affiliation fees	173,035	170,999
CLC assessed per capita	30,536	41,293
CLC committee and travel	70,631	10,693
Officer expenses - FIA	10,766	5,387
- FIANA	1,220	983
- SAG/AFTRA	3,096	5,562
Senior staff expenses - FIA	5,176	3,400
- FIANA	1,450	612
- SAG/AFTRA	9,896	9,613
Special projects consultant	11,000	28,126
Other	226	-
	<b>\$ 371,806</b>	<b>\$ 324,679</b>



**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	2015	2014
<b>Finance, Human Resources and Administration</b>		
	<i>Schedule J</i>	
Salaries	\$ 878,088	\$ 862,352
RRSP	72,895	69,524
General benefits	130,659	103,639
	<b>1,081,642</b>	<b>1,035,515</b>
National Director of Finance and Administration expenses	1,797	2,081
Printing	19,098	16,666
Professional fees	1,431	3,000
Auditing fees	12,204	12,599
Legal fees	11,893	1,543
Staff conference	21,488	19,287
Staff recruitment	673	297
Staff training	7,762	2,975
Staff appreciation	2,754	2,793
Bank charges	13,070	12,596
Alliance debt reduction (note 5)	6,000	8,000
	<b>98,170</b>	<b>81,837</b>
	<b>1,179,812</b>	<b>1,117,352</b>
<b>Information Services</b>		
	<i>Schedule K</i>	
Salaries	497,018	457,061
RRSP	36,014	39,450
General benefits	85,275	73,790
	<b>618,307</b>	<b>570,301</b>
Maintenance	4,893	8,834
Software	53,448	32,970
Hardware	10,440	4,728
Supplies	8,082	3,697
Network costs	33,850	35,016
Depreciation - computer equipment and systems	29,405	40,354
Consulting fees	14,737	240
IT Director expenses	18,757	7,172
IT steering committee	692	526
	<b>174,304</b>	<b>133,537</b>
	<b>\$ 792,611</b>	<b>\$ 703,838</b>

**ACTRA NATIONAL**  
**SCHEDULE OF OPERATING EXPENSES**  
**YEAR ENDED FEBRUARY 28, 2015**

	<b>2015</b>	2014
Occupancy		<i>Schedule L</i>
Rent	\$ <b>266,187</b>	\$ 261,375
Telephone	<b>13,959</b>	18,824
Insurance	<b>38,892</b>	32,463
Supplies and miscellaneous	<b>12,593</b>	12,976
Postage	<b>25,919</b>	25,755
Courier	<b>12,851</b>	10,073
Furniture, fixtures and repairs	<b>6,065</b>	3,624
Equipment rental and leases	<b>18,794</b>	19,170
Depreciation - furniture and fixtures	<b>7,456</b>	2,662
	<b>\$ 402,716</b>	\$ 386,922