

ACTRA NATIONAL
FINANCIAL STATEMENTS
YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ACTRA NATIONAL

Report on Financial Statements

We have audited the accompanying financial statements of ACTRA National, which comprise the balance sheets as at February 28, 2013, February 29, 2012 and March 1, 2011 and the statements of operations, net assets and cash flows for the years ended February 28, 2013 and February 29, 2012, 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 audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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, 2013, February 29, 2012 and March 1, 2011, and its financial performance and its cash flows for the years ended February 28, 2013 and February 29, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Clarke Henning LLP

Toronto, Ontario
June 1, 2013

CHARTERED ACCOUNTANTS
Licensed Public Accountants

ACTRA NATIONAL

BALANCE SHEETS

AS AT FEBRUARY 28, 2013, FEBRUARY 29, 2012 AND MARCH 1, 2011

	February 28, 2013	February 29, 2012	March 1, 2011
ASSETS			
Current assets			
Cash	\$ 3,310,759	\$ 2,666,797	\$ 2,252,587
Marketable security (note 3)	1,505,718	1,331,569	1,260,605
Accounts receivable	170,788	145,793	318,504
Prepaid expenses and deposits	88,457	130,116	66,966
Due from ACTRA Toronto Performers Branch (note 7)	-	174,971	189,805
Due from U.B.C.P. (note 7)	-	-	1,254
Due from ACTRA Performers' Rights Society (note 7)	205,842	240,093	182,333
	5,281,564	4,689,339	4,272,054
Investment in Credit Union (note 4)	218,465	211,918	205,308
Equipment and furniture (note 5)	61,273	121,186	124,367
	279,738	333,104	329,675
	5,561,302	5,022,443	4,601,729

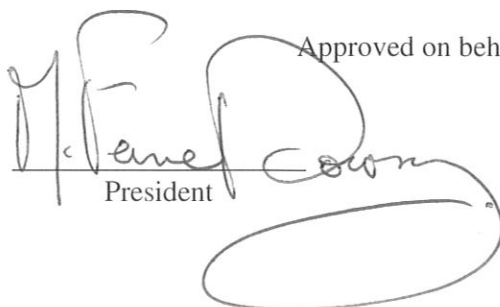
LIABILITIES


Current liabilities			
Accounts payable and accrued liabilities (note 6)	1,130,520	1,065,614	1,010,480
Accrued vacation pay	66,065	57,116	55,584
Due to Branches (note 7)	2,057,415	1,847,895	1,578,216
Due to ACTRA Toronto Performers Branch (note 7)	81,777	-	-
Due to Alliance of Canadian Cinema, Television and Radio Artists (note 7)	4,022	1,922	2,048
Due to U.B.C.P. (note 7)	112,604	11,578	-
	3,452,403	2,984,125	2,646,328

NET ASSETS

Extraordinary contingency fund (note 1)	2,383	2,383	2,383
Net assets transferred to Branches	(521,680)	(41,435)	-
Unappropriated net assets	2,566,923	1,956,184	1,828,651
Invested in equipment and furniture	61,273	121,186	124,367
	2,108,899	2,038,318	1,955,401
	\$ 5,561,302	\$ 5,022,443	\$ 4,601,729

Approved on behalf of the Board:


President


Treasurer

ACTRA NATIONAL

STATEMENTS OF OPERATIONS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Income		
Per capita - full members	\$ 3,492,675	\$3,308,969
Per capita - apprentice members	343,125	388,425
Equalization income	1,096,735	1,074,565
Interest income	107,505	97,201
Unrealized (loss) gain on marketable security	70,443	(17,428)
	5,110,483	4,851,732
Expenses		
National council and executive (<i>Schedule A</i>)	161,022	147,856
National committees (<i>Schedule B</i>)	13,992	6,776
National executive director's office (<i>Schedule C</i>)	298,111	269,758
National Organizing Campaign (<i>Schedule D</i>)	64,725	233,227
Bargaining and research (<i>Schedule E</i>)	441,104	447,447
Collective agreements (<i>Schedule F</i>)	228,403	171,557
Policy and communications (<i>Schedule G</i>)	582,286	616,351
Industry relations (<i>Schedule H</i>)	18,285	9,201
External relations (<i>Schedule I</i>)	329,067	318,594
Finance, human resources and administration (<i>Schedule J</i>)	1,094,816	1,076,353
Information services (<i>Schedule K</i>)	629,059	734,849
Occupancy (<i>Schedule L</i>)	403,509	390,564
HST/GST expense	76,513	98,424
Apprentice member credit	143,905	166,068
Donations	20,425	21,000
	4,505,222	4,708,025
Excess of income over expenses before other items	605,261	143,707
Transfer payments to branches	(13,000)	(19,355)
Excess of income over expenses	\$ 592,261	\$ 124,352

ACTRA NATIONAL

STATEMENTS OF NET ASSETS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	Invested in Equipment and Furniture	Unappropriated Net Assets	Net Assets Transferred to Branches	Extraordinary Contingency Fund	Total 2013	Total 2012
Net assets - at beginning of year	\$ 121,186	\$ 1,956,184	\$ (41,435)	\$ 2,383	\$ 2,038,318	\$ 1,955,401
Excess of income over expenses	-	592,261	-	-	592,261	124,352
Prior year transfer of net assets to branches	-	(41,435)	41,435	-	-	-
Transfer of net assets to branches	-	-	(521,680)	-	(521,680)	(41,435)
Purchase of property and equipment	9,747	(9,747)	-	-	-	-
Depreciation	(69,660)	69,660	-	-	-	-
Net assets - at end of year	\$ 61,273	\$ 2,566,923	\$ (521,680)	\$ 2,383	\$ 2,108,899	\$ 2,038,318

ACTRA NATIONAL

STATEMENTS OF CASH FLOWS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Cash flows from operating activities		
Cash receipts from members, non-members and producers	\$ 4,907,540	\$ 4,944,670
Cash paid to employees and suppliers	(4,333,048)	(4,658,780)
Interest received	107,505	97,201
	<u>681,997</u>	<u>383,091</u>
Cash flows from financing activity		
Advances from related organizations	81,965	198,024
Cash flows from investing activities		
Purchase of equipment and furniture	(9,747)	(71,903)
Purchase of marketable security	(103,706)	(88,392)
Purchase of investment in Credit Union	(6,547)	(6,610)
	<u>(120,000)</u>	<u>(166,905)</u>
Change in cash during the year	<u>643,962</u>	<u>414,210</u>
Cash - at beginning of year	2,666,797	2,252,587
Cash - at end of year	<u>\$ 3,310,759</u>	<u>\$ 2,666,797</u>

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

ACTRA National 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. These standards are in accordance with Canadian generally accepted accounting principles and include the following 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 Instruments

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, advances to/from related organizations, investment in credit union, accounts payable and accrued liabilities and accrued vacation pay.

Amounts due to/from related organizations are measured at exchange cost (see note 7).

Equipment and Furniture

Equipment and furniture 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	- 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 2013.

Revenue Recognition

Members' fees are recorded as revenue in the year to which they relate. Fees for member and apprentice per capita charges are recorded as invoiced. Equalization and interest income are recorded as earned.

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Subsequent to 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 estimates, the impact of which would be recorded in future periods.

2. IMPACT OF THE CHANGE IN THE BASIS OF ACCOUNTING

Effective March 1, 2012, the Organization adopted the requirements of the Canadian Institute of Chartered Accountant's Handbook and has adopted Canadian Accounting Standards for Not-for-Profit Organizations. ("NPO Standards"). This accounting framework is in accordance with Canadian generally accepted accounting principles (GAAP). These are the first financial statements prepared in accordance with this framework which has been applied retrospectively. The accounting policies set out in the summary of significant accounting policies have been applied in preparing the financial statements as at February 28, 2013 and for the year then ended and the comparative information presented in these financial statements as at February 29, 2012 and for the year then ended and in the preparation of an opening balance sheet at March 1, 2011.

The Organization previously issued financial statements for the year ended February 29, 2012 using pre-changeover accounting standards which are the standards applied by the Organization prior to its adoption of NPO Standards. The adoption of NPO Standards had no impact on the previously reported assets, liabilities and net assets of the Organization, and accordingly, no adjustments were required in the comparative balance sheets, statements of operations, net assets and cash flows. Certain of the comparative presentation and disclosures included in the notes to these financial statements reflect the new presentation and disclosure requirements of the NPO Standards.

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

3. MARKETABLE SECURITY

Details of marketable security is as follows:

<i>Units</i>			<i>Fair Value</i>		
<i>February 28, 2013</i>	<i>February 29, 2012</i>	<i>March 1, 2011</i>	<i>February 28, 2013</i>	<i>February 29, 2012</i>	<i>March 1, 2011</i>
113,811	105,680	124,566	\$ 1,505,718	\$ 1,331,569	\$ 1,260,605

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 securities are primarily exposed to interest and price risks. The Organization has formal policies and procedures for investment transactions and marketable securities are bought/sold on the advice of portfolio managers.

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 value of the fixed income securities 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 securities. The fair value of marketable securities 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.

4. INVESTMENT IN CREDIT UNION

On November 18, 2008, the Organization 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. 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 amortized cost plus dividends re-invested. The fair value of the investment in Credit Union is not readily determinable.

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

5. EQUIPMENT AND FURNITURE

Details of equipment and furniture are as follows:

	<i>Cost</i>	<i>Accumulated Depreciation</i>	<i>Net Book Value</i>		
			<i>February 28, 2013</i>	<i>February 29, 2012</i>	<i>March 1, 2011</i>
Computer equipment	\$ 880,510	\$ 848,922	\$ 31,588	\$ 62,793	\$ 63,904
Computer software	188,097	172,882	15,215	42,062	39,199
Furniture and fixtures	231,280	229,563	1,717	1,859	5,072
Leasehold improvements	17,195	4,442	12,753	14,472	16,192
	\$ 1,317,082	\$ 1,255,809	\$ 61,273	\$ 121,186	\$ 124,367

Computer system development costs that relate to new functions are capitalized and amortized over five years. These costs are classified as computer software.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities include government remittances totalling \$13,214 at February 28, 2013 (\$6,302 at February 29, 2012 and \$3,786 at March 1, 2011).

7. 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.

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.

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

7. RELATED PARTY TRANSACTIONS (continued)

Details of related party balances and transactions are as follows:

	<i>Balance Outstanding As At</i>		
	<i>February 28, 2013</i>	<i>February 29, 2012</i>	<i>March 1, 2011</i>
Assets (liabilities)			
Due from ACTRA Performers Rights Society	\$ 205,842	\$ 240,093	\$ 182,333
Due to ACTRA Branches	(2,057,415)	(1,847,895)	(1,578,216)
Due (to) from ACTRA Toronto Performers Branch	(81,777)	174,971	189,805
Due (to) from U.B.C.P.	(112,604)	(11,578)	1,254
Due to Alliance of Canadian Cinema, Television and Radio Artists	(4,022)	(1,922)	(2,048)
	\$ (2,049,976)	\$ (1,446,331)	\$ (1,206,872)
	<i>Transaction Value</i>		
	<i>February 29, 2013</i>	<i>February 28, 2012</i>	
Distribution of surplus			
ACTRA Branches	\$ 115,217	\$ 8,805	
ACTRA Toronto Performers Branch	290,098	23,193	
U.B.C.P.	116,365	9,437	
	521,680	41,435	
Transfer payments			
ACTRA Branches	13,000	19,355	
Alliance of Canadian Cinema, Television and Radio Artists	11,200	6,450	
	\$ 24,200	\$ 25,805	

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

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

8. 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	2014	\$ 139,000	\$ 27,600	\$ 166,600
	2015	139,800	9,800	149,600
	2016	152,900	-	152,900
	2017	163,400	-	163,400
	2018	164,300	-	164,300
	2019 and thereafter	397,100	-	397,100
		<u>\$ 1,156,500</u>	<u>\$ 37,400</u>	<u>\$ 1,193,900</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 \$145,000 (\$141,000 - 2012).

9. FINANCIAL INSTRUMENTS

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.

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. 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 3.

ACTRA NATIONAL

NOTES TO THE FINANCIAL STATEMENTS

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

10. 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

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
<hr/>		
National Council and Executive	<i>Schedule A</i>	
National council		
Meeting costs	\$ 27,754	\$ 27,243
Councilor travel costs	28,648	35,332
Officer expenses	4,243	6,945
Senior staff expenses	4,722	7,538
	<hr/>	<hr/>
	65,367	77,058
National executive		
Meeting costs	16,585	7,075
Officer expenses	4,800	783
Senior staff expenses	6,328	550
	<hr/>	<hr/>
	27,713	8,408
Officers and senior staff meetings		
Meeting costs	284	410
Officer expenses	101	209
	<hr/>	<hr/>
	385	619
Honoraria	54,879	49,000
Officer expenses - other	12,678	12,771
	<hr/>	<hr/>
Total	161,022	147,856
	<hr/> <hr/>	<hr/> <hr/>

National Committees	<i>Schedule B</i>	
Finance committee meetings	199	108
Stunt committee	4,147	-
Women's committee	4,680	2,785
Archives committee	-	222
Other committees	136	80
Diversity committee	4,830	3,581
	<hr/>	<hr/>
	\$ 13,992	\$ 6,776
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ACTRA NATIONAL

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
National Executive Director's Office		
	<i>Schedule C</i>	
Salaries	\$ 227,929	\$ 209,626
RRSP	27,331	24,908
General benefits	19,170	18,967
	274,430	253,501
National executive director expenses	9,702	9,552
Regional director expenses	13,979	6,705
	298,111	269,758
National Organizing Campaign		
	<i>Schedule D</i>	
Communications	-	21
Legal Fund	-	5,000
Organizers	56,250	225,000
Travel	-	735
Meetings	4,225	2,471
Stunt Community Liaison/Consultant	4,250	-
	64,725	233,227
Bargaining and Research		
	<i>Schedule E</i>	
Salaries	324,262	328,814
RRSP	32,736	32,577
General benefits	64,117	64,122
	421,115	425,513
Director expenses	11,022	11,203
Research materials & projects	8,967	10,731
	\$ 441,104	\$ 447,447

ACTRA NATIONAL

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Collective Agreements		<i>Schedule F</i>
CBC - Negotiations	\$ 1,003	\$ 2,019
- Senior staff expenses	13	-
	1,016	2,019
Commercials - Negotiations	-	62,850
- Officer expenses	-	1,600
- Senior staff expenses	-	24,821
- Administration	7,025	(14)
- Legal	6,676	4,855
- Printing	14,215	31,846
	27,916	125,958
IPA - Officer expenses	1,342	20
- Negotiation costs	144,449	-
- Senior staff expenses	15,280	152
- Administration	370	7,342
- Legal	18,126	10,749
- Printing	18,645	18,680
	198,212	36,943
Other - Negotiations	657	6,076
- Senior staff expenses	24	78
- Administration	578	483
	1,259	6,637
	\$ 228,403	\$ 171,557

ACTRA NATIONAL

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Policy and Communications		
	<i>Schedule G</i>	
Salaries	\$ 236,380	\$ 213,992
RRSP	20,552	18,726
General benefits	42,605	41,545
	299,537	274,263
Director expenses	19,862	21,747
Lobbying expenses	50,353	100,617
President's expenses	2,660	1,038
	72,875	123,402
ACTRA magazine	92,921	87,708
Advertising	6,270	9,360
Sponsorships	41,910	32,707
Promotional materials	5,955	9,818
Administrative services	17,053	12,244
Publications	3,469	14,187
ACTRA awards	32,858	19,019
Public relations officer's expenses	4,649	2,972
Policy consultant	-	7,641
ACTRA website	4,789	23,030
	209,874	218,686
	582,286	616,351
Industry Relations		
	<i>Schedule H</i>	
Banff world television festival	8,123	-
CMPA Prime Time Annual Conference	4,046	6,005
Broadcast Summit	6,116	3,196
	18,285	9,201
External Relations		
	<i>Schedule I</i>	
FIA affiliation fees	36,275	37,386
CLC affiliation fees	171,000	170,999
CLC committee and travel	6,166	75,265
Officer expenses - FIA	9,495	5,691
- FIANA	3,023	-
- SAG/AFTRA	5,302	5,683
- WIPO-WTO	4,330	-
Senior staff expenses - FIA	2,608	2,879
- FIANA	4,287	-
- SAG/AFTRA	10,754	10,495
- WIPO/WTO	14,356	6,631
Special projects consultant	60,412	-
Other	1,059	3,565
	\$ 329,067	\$ 318,594

ACTRA NATIONAL

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Finance, Human Resources and Administration		
	<i>Schedule J</i>	
Salaries	\$ 614,700	\$ 597,573
RRSP	65,453	60,492
General benefits	114,787	116,143
	794,940	774,208
National Director of Finance and Administration expenses	1,438	1,515
Printing	21,530	20,726
Professional fees	300	2,684
Auditing fees	12,805	11,577
Legal fees	1,656	3,648
Staff conference	18,075	17,949
Staff recruitment	2,577	-
Staff training	3,440	5,457
Staff appreciation	2,229	1,474
Bank charges	11,054	9,245
Administration arrangement fee	213,572	221,420
Alliance debt reduction	11,200	6,450
	299,876	302,145
	1,094,816	1,076,353
Information Services		
	<i>Schedule K</i>	
Salaries	379,212	371,311
RRSP	35,627	35,346
General benefits	72,741	71,969
	487,580	478,626
Maintenance	2,533	2,840
Software	21,887	10,416
Hardware	3,950	3,764
Supplies	4,978	2,733
Network costs	35,465	34,228
Depreciation - computer equipment and systems	67,128	70,153
Consulting fees	-	130,884
IT Director expenses	4,111	-
IT steering committee	1,427	1,205
	141,479	256,223
	\$ 629,059	\$ 734,849

ACTRA NATIONAL

SCHEDULES OF OPERATING EXPENSES

YEARS ENDED FEBRUARY 28, 2013 AND FEBRUARY 29, 2012

	2013	2012
Occupancy		<i>Schedule L</i>
Rent	\$ 275,258	\$ 267,316
Telephone	21,914	19,576
Insurance	32,356	31,620
Supplies and miscellaneous	11,747	12,120
Postage	24,975	20,862
Courier	9,215	11,541
Furniture, fixtures and repairs	1,968	1,693
Equipment rental & leases	23,543	20,904
Depreciation - furniture and fixtures	2,533	4,932
	\$ 403,509	\$ 390,564