

Studio Revolt's Financial History With Kosal Khiev Related Projects
written by Masahiro Sugano with financial consultation by Anida Yoeu Ali
September 14, 2020

INTENTION

Our financial ledger from 2011-2020 is being shared with the public to recant the accusation that Studio Revolt ("SR" -Masahiro Sugano and Anida Yoeu Ali) has financially exploited or "stolen from" Kosal Khiev.

According to our records, Kosal earned a grand total of **\$25K** for joint projects created during our residency in Cambodia 2011-2015. Studio Revolt retained **\$39K** for the two of us. Kosal was the subject of *Cambodian Son*, a documentary film created by SR. We ran the production which took three years to complete. We are owed close to **\$150K** in unpaid labor for services we provided. (*reference Finance Top Sheet / Chart 1, p.3)

But we have never complained.

We did not take on these projects for money. We knew very well that the vast majority of independent films do not make a dime, especially with Asian leads. We feel honored to have served the greater cause. But one thing we will not tolerate is accusations of financial exploitation or theft. This constitutes defamation. We hope to prove this through the public disclosure of this document.

BACKGROUND

In 2011, we arrived in Cambodia. Shortly thereafter, we met Kosal, who was a recently deported man with aspirations. At that time, he made \$200 a month as a full-time movie theater projectionist. Anida and I were about to launch a full-time art-making endeavor with the savings we brought to Cambodia, which would allow us one year of pursuing full-time lives as working artists.

Kosal wanted me (Masahiro), as a filmmaker, to help him tell his stories to the wider world. Anida and I were impressed by his passion, charisma, and talent. Anida had established herself as a spoken word artist in the early 2000s and had an extensive network in the U.S. and internationally. **We decided to do all we could to help build Kosal's career and bring awareness to cruel U.S. deportation policies that unnecessarily and unethically separate families.** We had set aside money for me to film a low-budget feature fiction film titled "Passport Thief." With the shift, we started channeling all our savings and time to projects related to Kosal and deportee issues.

INDEPENDENT FILMMAKING FINANCE NORMS

Because the overall topic is related to film production, I will explain the general norms of filmmaking finances. Film projects cost money, thus they usually do not start without a budget.

We had two large film projects. One was *Verses in Exile*, which had a budget. Thus it was handled as a normal production, and all was executed within that budget. *Cambodian Son* was an independent project (meaning no studio or distribution system was secured at the start) that had no budget when the camera started rolling.

In these situations, the only thing a filmmaker can do is to defer all their wage payments and sink in their own money for expenses, until some funding is secured. The following is the simplified explanation of how owed labor and resources are paid back in an independent film.

Recoupment: Paying money back to parties that provided resources or services for the production. Usually this has an order of priority for fulfillment.

Refund: Any cash expense owed for the production is immediately recouped as any revenue occurs. This “debt payment” is normally at the top of any recoupment order.

Deferred Labor/Salary: This refers to work that was put in for the production but was not paid during the production. This is usually considered the second highest priority for recoupment as the film generates revenue. Many independent low-budget films depend on these deferred labors to complete the project.

Investment: Second or third priority in recoupment after debt payment. Each project has a slightly different arrangement on this matter. (Please look up “recoupment schedule for independent films” for reference.)

Profit Share: After all recoupment is fulfilled, what remains is shared amongst stakeholders (producer, filmmaker, above-the-line players, etc.) and the investor as profit share. The percentage of each party’s share is outlined in a contract.

What happened in *Cambodian Son* is contrary to the norm of recoupment priorities: we started sharing money with Kosal as soon as any revenue was made. This was done to avoid the impression that he was left out as revenue was generated, no matter how meager. Kosal was in a position to receive a profit share by contract, but out of concern for his financial well-being, we circumvented the rules and started sharing from the get-go. From a business perspective, this is against the rules. Had our investors been cut-throat, we would have been liable.

What makes this case more out of the ordinary is that documentary subjects are usually NOT paid. Please Google “do documentary subjects get paid?” for reference. This is the difference between an actor, who is hired to appear on location and follow instructions from the director, and a subject of a documentary, who goes about their normal engagements as the camera rolls. But again, we did not take this route.

BRIEF FINANCIAL SUMMARY

During the 2011-2020 period (we departed Cambodia permanently on July 24, 2015) in relation to all of the “Kosal-related” productions (*Cambodian Son*, *Verses in Exile*, *Unite Us*, *Why I Write*, *Moments in Between the Nights*), Studio Revolt raised close to **\$127K**. Expenses we have on record amount to **\$77K**. This is a conservative tally due to loss of some records. During this time period, Kosal earned **\$25K** including income generated from gigs booked by Anida, while Studio Revolt retained an estimated **\$39K** over a 9 year period. [*Kosal’s earning of \$15K from gigs and donations are not accounted as SR’s revenue or expense because the money went directly to him.] (*reference Finance Top Sheet / Chart 1, p.3)

It is important to note that:

- A) We took in only about \$10K-12K during the 3 intense years of production and marketing (2012-2015) with 2 people often working beyond full-time hours
- B) We are not listing the deferred labor/salary with an intention to collect it; rather to illustrate how we chose not to pay ourselves so that we could complete the project, and prioritize sharing what little money was generated with Kosal.

SR FINANCE TOP SHEET

Chart 1							
2011-2020	CS	Verses	Gigs	Other Vids	Donations	Total	
Revenue	101,525	26,000	0	0	0	127,525	
Expense	64,371	9,389	0	3,735	0	77,495	
Kosal's Earnings	7,083	3,600	13,349	0	1,542	25,574	
Studio Revolt Earnings	30,071	13,011	0	-3,755	0	39,327	
SR Deferred Labor	142,700	13,011	23,750	10,000	0	189,461	
SR's GAIN & LOSS	-112,629	0	-23,750	-13,755	0	-150,134	
<i>*Kosal's earning for gigs & donations (\$15K) were paid directly thus not deducted from revenue</i>							
Chart 2							
KOSAL'S YEARLY EARNINGS FROM SR (*SR in Cambodia 2011-2015)							
Year	2012	2013	2014	2015	2016	2017-2020	Total
Amount	5,103	5,900	8,245	5,457	210	659	25,574
<i>*all of Verses (VIE) payments were tallied into 2014</i>							
Chart 3							
CAMBODIAN SON							
	2012	2013	2014	2015	2016	2017-2020	Total
Revenue	3,000	34,185	16,392	41,049	2,102	4,797	101,525
Expense	19,053	15,183	9,645	18,555	709	1,226	64,371
Kosal's Earning	1,350	2,400	1,227	1,237	210	659	7,083
SR Cash Gain & Loss	-17,403	16,602	5,520	21,257	1,183	2,912	30,071
SR Deferred Labor	31,900	46,400	33,450	23,450	4,000	3,500	142,700
Total SR Gain & Loss	-49,303	-29,798	-27,930	-2,193	-2,817	-588	-112,629
<i>*2019-2020 Kosal payment is pending</i>							
Chart 4A							
KOSAL'S EARNINGS FROM GIGS							
	2011	2012	2013	2014	2015	2016	Total
Kosal's Earning		3,753	3,500	1,876	4,220		13,349
Chart 4B							
BOOKING & TALENT MANAGEMENT							
	2011	2012	2013	2014	2015	2016	Total
Anida's Deferred Labor		6,250	6,250	6,250	5,000		23,750
Chart 5							
DONATIONS							
Year 2014	1,542	Collected donations on 2014 CS tour					
subtotal	1,542						
Chart 6				Chart 7			
SPOKEN WORD VIDEOS				VERSES IN EXILE			
	2011	Total		2013-2014	Total		
Revenue	0	0		Revenue	26,000		
Expense	3,735	3,735		Expense	9,389		
Kosal's Earning	0	0		Kosal's Earning	3,600		
SR Cash Gain & Loss	-3,735	-3,735		SR Cash Gain & Loss	13,011		
SR Deferred Labor	10,000	10,000		SR Deferred Labor	13,011		
Total SR Gain & Loss	-13,735	-13,735		Total SR Gain & Loss	0		

PROJECT 1: SPOKEN WORD VIDEOS

We wanted to help rocket-launch Kosal’s visibility in the world of performance poetry by making high quality spoken word videos for him. All costs were expensed out of our personal savings.

[Why I Write](#) is the first and best known spoken word video . As a package, we also filmed footage for *Moments In Between the Nights*. The latter was never individually finished or released, but the footage was used in *Cambodian Son*. These short films cost \$3,700, including acquisition of equipment to enable full in-house production in Cambodia, that made our later documentary project possible.

Why I Write was a two-day prep, one-day production shoot with 3-4 weeks of editing. *Moments* cost a good amount, traveling to Kep for 3 days with 3 people (plus Kosal’s guest), then filming additionally in Phnom Penh for one day.

[Unite Us](#) was another project that was created in 2013, which was filmed in one day. I spent 2-3 weeks editing it.

For these three videos alone, my labor as a filmmaker amounted to 10-12 days for prep and production, 6-9 weeks in editing. I estimate my deferred payment to be **\$10K** for filming but \$10K was put down in the chart for directing, editing, and sound design/mixing three short films of professional quality. We provided all our own equipment. Anida coordinated the production details and marketed the films by writing the marketing copy, organizing the credits list and submitting them for festival screenings or online distribution.

Because Anida submitted the short film to a festival, Kosal won a “Best Performance” award at the 2012 Berlin Zebra Poetry Film Festival for *Why I Write*. He received about \$1,495 (€1,150) for his live performance at the festival and the cash award, all of which he kept. SR made zero money.

	SPOKEN WORD VIDEOS	
	2011-2013	Total
Revenue	0	0
Expense	3,735	3,735
Kosal's Earning	0	0
SR Cash Gain & Loss	-3,735	-3,735
SR Deferred Labor	10,000	10,000
Total SR Gain & Loss	-13,735	-13,735

PROJECT 2: CAMBODIAN SON

In an ideal world, a film project is launched with a budget attached. It was not the case with *Cambodian Son*. We had to deplete our savings in the hopes of securing funding down the road. Kosal, along with a local respected filmmaker friend and Anida convinced me that I should not pass up on this opportunity to tell a compelling story that could bring light to stories of all the deportees and refugees. *Cambodian Son*.

In February of 2012, Anida received an email inquiry from a UK-based committee who was hosting the largest gathering of poets from countries represented in the 2012 London Olympics. Kosal was selected to represent Cambodia. The committee found his work online through our *Why I Write* video. This initiated the chain of events that became the *Cambodian Son* movie.

In the first year of production, we spent our savings, foreclosed on our condo in Chicago, sold our belongings including a car we left in Chicago, picked up commercial TV and industry video, animation and design gigs from Chicago, and borrowed thousands of dollars from Anida's parents. It was the most difficult year for us financially.

In 2012, we held a fundraiser before our departure to the U.K., which amassed \$2,000. Sabay corporation donated \$1,000. Our production expenses for the year amounted to \$19K of which \$16K was paid from our own savings. (*reference CS Year 2012, p.7)

In 2013, we ran an IndieGoGo campaign, which amassed \$15,589. Payout was reduced to \$14,185 because we were penalized for not meeting the campaign goal of \$35K. Kosal received \$2,400 from this campaign in different forms noted in the ledger (*reference CS Year 2013, p.7-8), the remaining \$12K from IndieGoGo was spent on 2 weeks of filming in France and other expenses to complete the film.

In 2013, we also secured a generous investment of \$20K from an organization involved in education. These infusions of cash in 2013, amounting to \$32K, was essentially the only money provided to us during the three-year production. We could not have completed the film without the cash infusions.

In 2014, Anida organized a U.S. Educational preview tour of *Cambodian Son* across 28 cities with a semi-completed cut, which generated \$16,392. The expense for my travel and stay in the U.S. for 7 weeks was \$4,122. After tour expenses, Kosal received 10% which is \$1,227. The remainder of the tour revenue was used to cover post-production and marketing costs. (*reference CS Year 2014, p.8)

In 2015, there was a second tour in the U.S. traveling to about 30 cities. This generated \$18,300. The cost of travel and stay for 8 weeks for me was almost \$6K. Once again, Kosal was paid 10% after tour expenses earning him \$1,237. The remainder of the tour revenue was used to cover post-production and marketing costs. (*reference CS Year 2015, p.9)

In 2015, we also received \$20K for the TV broadcast of *Cambodian Son* on America Reframed. We spent \$7K for lawyer fees and E&O insurance. Studio Revolt retained \$13K to cover the cost of sales/marketing and recoup other expenses. This was the only time we started to recoup for deferred labor before sharing with Kosal. We felt this was fair since we had not prioritized ourselves throughout this production.

From 2012-2020, *Cambodian Son* had a revenue of **\$101K**. During the same time, we incurred **\$64K** in expenses. We paid **\$7K** to Kosal from the revenue. We retained **\$30K** to cover both Anida's and my labor during the 3-year period of production/post-production in Cambodia and a few more years in marketing and preparation for the DVD/Educational release. (*reference Finance Top Sheet / Chart 3, p.3)

Keeping in mind that SR retained \$30K, here is what my labor as a filmmaker amounted to from 2012-2015.

I filmed 2-3 weeks prior to departure to the U.K., 2 weeks in the U.K., 6-8 days in the U.S., 2 days in Germany, another 2 weeks in Cambodia for his reunion with his mother, then 2 weeks in France. The filming happened from April of 2012 to July of 2013. Total footage I recorded was 120-140 hours. Kosal appears in 50-60 hours of it.

I edited the film from August of 2012, a few weeks after returning from London, all the way to late 2014. Many revisions followed thereafter which I cannot even recount.

I was also on a 24-30 city screening tour for 7-8 weeks each in the U.S. in April/May of 2014 and 2015, while leaving three kids in Cambodia. The complex booking and logistics were handled by Anida. The total time I spent for the international tour was 14-15 weeks in two years.

These are the core of my labor I put into making and screening *Cambodian Son*, excluding my involvement in marketing, fundraising, feedback sessions and countless meetings. The totality would be equivalent to at least two years of full-time labor for *Cambodian Son*. In reality, this film occupied my life as the primary obligation from April 2012 all the way to May 2015 — almost three years.

I invested **\$90K** of my deferred labor for the entirety of this film. And this low figure is due to its not-for-profit nature and our location of living at the time.

Anida's role as producer, which also encompassed marketing, design, events planning, PR/press details, plus coordinating two 7-week tours in the U.S., amounted to 4-5 months of full-time labor per year for 3 years, excluding her work as a booking manager.

Based on our non-commercial rates, Anida and I would receive minimally \$140K for our labor from 2012-2015 in regards to *Cambodian Son*. The \$30K we actually retained would make up 21% of what the film owes us. Comparatively, [CBS News spends \\$200K](#) for a 10-min segment of news coverage.

Yearly Balance Sheet for CAMBODIAN SON		
Reference for wage in SR's labor		
Filming in Cambodia (place of residence)	\$1200 per week	
Filming overseas	\$2400 per week	
Editing	\$2500 per month	
Producing/Coordinating/Marketing/Promotion/Logistics	\$2500 per month	
International business travel (screening tour)	\$1200 per week	
CS YEAR 2012		
Revenue	3,000	Description
Pre-London Party	2,000	Fundraiser Party with 391 Films
Donation	1,000	From Sabay
Expense	19,053	
Production in the UK	5,501	3 weeks travel / 2 weeks shoot
Production in Cambodia (April-July, Pre-London)	2,052	3 weeks of shoot over the course of 3 months
Production in Cambodia (Fall, Mother Reunion)	1,152	1 week of filming over the course of 2-3 weeks
Production in California, USA	5,018	Interview with family members and mentors
Production in Berlin	250	
Operations	3,277	100% of SR's annual operation costs of \$3277
Marketing/PR	1,309	
Editing & Tech Expense	494	
Kosal's Earnings from SR	1,350	
Stipend for being an "Artist in Residence"	1,350	*Kosal was paid \$150/month for 9 months
SR Cash Gain & Loss	-17,403	
Amount of cash retained by SR from CS revenue	-17,403	* Calculation: Revenue - Expense - Kosal's Earning =
SR's Deferred Labor	31,900	
Pre-UK filming in Cambodia (Masa)	3,600	3 weeks of planning & filming
UK filming (Masa)	4,800	2 weeks of international travel & filming
Fall filming in Cambodia for mother reunion (Masa)	1,200	1 week of filming
US filming (Masa)	3,600	1.5 weeks of international travel & filming
Berlin filming (Masa)	1,200	half week of international travel & filming
Producing (Anida)	10,000	4 months
Editing from Sept - Dec	7,500	3 months of intensive editing
TOTAL SR GAIN & LOSS	-49,303	SR Cash Gain/Loss minus Deferred Labor
CS YEAR 2013		
Revenue	34,185	Description
IndieGoGo	14,185	Amount received after penalty deduction for not meeting the original goal of \$35K
GLA Investment	20,000	
Expense	15,183	* \$12K funding from IndieGoGo
Production in France	4,816	2 weeks of travel, filming in Nice and Paris
Wages & Fees for Music/B-roll/Crew etc	3,665	
Marketing for CS	1,175	
Tech & Equipment	728	

Editing Expenses	2,342	
75% of SR Operation	2,457	SR annual operation costs of \$3277
Kosal's Earning from SR	2,400	
Share from IndieGoGo	2,400	*Indiegogo \$1450, Donor Poems \$800, GLA Workshop \$150
SR Cash Gain & Loss	16,602	
Amount of cash retained by SR from CS revenue	16,602	* Calculation: Revenue - Expense - Kosal's Earning =
SR's Deferred Labor	46,400	
Filming in France for 2 weeks (Masa)	4,800	2 weeks of international travel & filming
Organizing IndieGoGo promo (Masa)	1,600	4 weeks of promo effort
Producing/Marketing for CS (Anida)	10,000	4 months
Editing from Jan-Dec (Masa)	30,000	12 months of intensive editing
TOTAL SR GAIN & LOSS	-29,798	SR Cash Gain/Loss minus Deferred Labor

CS YEAR 2014	Amount	Description
Revenue	16,392	
US "Preview" Screening Tour (March 15 - May 5, 2014)	16,392	*28 cities US Tour / 7 weeks overseas tour
Expense	9,645	
US Screening Tour	4,122	6 weeks of international travel
Marketing CS	1,946	
Supplies & Tech	116	
Archival Footage	750	Historical footage and photos
Misc.	389	
Travel & Transport	107	
Editing Expenses	580	
50% of SR Operation	1,635	SR annual operation costs of \$3277
Kosal's Earning from SR	1,227	
CS - 10% of US tour rev after expense	1,227	
SR Cash Gain & Loss	5,520	
Amount of cash retained by SR from CS revenue	5,520	* Calculation: Revenue - Expense - Kosal's Earning =
SR's Deferred Labor	33,450	
US screening tour (Masa)	7,200	6 weeks of int'l business travel for 28 cities
Editing (Masa)	11,250	4 months intensive plus 2 months half time
Producing 1 (Anida)	5,000	2 months for tour organization
Producing 2 (Anida)	2,500	1 month for Cambodian theatrical release prep
Producing 3 (Anida)	7,500	3 months for marketing/design/admin CS website & ads
TOTAL SR GAIN & LOSS	-27,930	

CS YEAR 2017-2020*	Amount	Description
Revenue	4,797	
Vimeo On Demand	1,797	For the period of May 2015 - Aug 2020
Screening	1,000	Payment received in June 2020
ReBroadcast fee from America ReFramed	2,000	No broadcast date determined yet
Expense	1,226	
Marketing, Film Festival, Screening Tech Cost	0	
15% of SR Operation for 4 years	476	Website hosting (\$119/yr) for the last four years
Editor Teaching Guide for Final Release	250	
Writer/Editor for Final Disclosure Documents	250	
Website Programmer	250	
Kosal's Earning from SR	659	
	659	* payment pending
SR Cash Gain & Loss	2,912	
Amount of cash retained by SR from CS revenue	2,912	
SR's Deferred Labor	3,500	
Producing 1 (Anida)	2,500	1 week/yr for 4 years
Internal Auditor	1,000	2 weeks
TOTAL SR GAIN & LOSS	-588	for the last four years
GRAND FINANCIAL SUMMARY FOR CAMBODIAN SON (SR 2012-2020)		
TOTAL SR CASH GAIN & LOSS	30,071	* What we retained after the entire production, promotion & marketing, plus 2x US tours
TOTAL SR DEFERRED LABOR for CS	142,700	* What we should have been paid (minimally) while valued at its non-commercial nature
• Masahiro's Total Labor for CS	91,700	
• Anida's Total Labor for CS	51,000	
TOTAL SR GAIN & LOSS for CS	-112,629	* What we should still be able to collect form the film's revenue, prior to starting the profit share

PROJECT 3: VERSES IN EXILE

This is the only project that had a budget from the get-go. The budget was allocated and spent, while its numbers were shared with Kosal to his understanding (at least at that point). This project was handled with financial clarity with the direct involvement of Kosal's sibling, who also signed the MOU as his agent. We made sure to involve his sibling because we were becoming aware of how Kosal's memory and interpretation of financial agreements seemed to fluctuate based on his financial distress.

Anida applied for and received the Innovation Fund Grant from CAAM. We received **\$20K for the production of four webisodes for PBS and CAAM's website**. We spent \$9291.80 in production expenses, (*reference VIE Chart below) which involved a team of six professional crew members traveling for eight days. Kosal was paid \$3,600 for six days of filming. That is \$600 a day. Studio Revolt retained about \$13K for my directing, editing, sound mixing and grafix, plus Anida's producing, grant writing, design, and marketing. Editing took about three months to create [four webisodes](#) with a total length of 30 minutes.

We regard financial matters of *Verses in Exile* as settled independent of other projects. Nothing is owed here.

VIE Balance Sheet (<i>Verses In Exile</i>)		
YEAR 2013-2014	<i>Amount</i>	<i>Description</i>
Revenue	26,000	
CAAM Production Grant	20,000	
CAAM Marketing & Insurance	6,000	
Expense	9,291.8	
Assnt Grant Writer	1,250	
DP & Camera Equipment	2,500	
Wardrobe	85	
Assistant	200	
Music Rights Fee	90	
Food / Lodging / Transp	2,374	
Pre-production "Test Shoot"	151.8	
Production Equipment	302	
Marketing	339	
E&O Insurance	2,000	
Kosal's Earning from SR	3,600	
Fee & Wage for Appearance	3,600	

	SR Cash Gain & Loss	13,108
		13,108
	SR's Deferred Labor	13,108
*While this was a contractual labor with payment, we are using the same term to be consistent with other projects		
	Concept/Directing/Editing (Masa)	8,000
	Producing 1 (Anida): Grant and Pre-Production	1,500
	Producing 2 (Anida): Production Management/Coordination	2,000
	Producing 3 (Anida): Marketing	1,608
	TOTAL SR GAIN & LOSS	0
*There is no gain or loss because we had a sound budget which was dispensed accordingly with set plans. All parties were paid for their labors.		

Verses in Exile expenses in detail

	Marketing				
1/1/2014	MAR	VersesInExile.com - Domain Registration	\$ 24.00	1	\$ 24.00
1/1/2014	MAR	VersesInExile.com - Website Programmer Consultant	\$ 125.00	1	\$ 125.00
10/3/2014	MAR	Promo Postcards - Vann Sophea Printing	\$ 100.00	1	\$ 100.00
	OFF	Office Supplies (cash)	\$ 90.00	1	\$ 90.00
					\$ 339.00
	Misc				
	MAR	Misc - Music Rights Fee	\$ 90.00	1	\$ 90.00
	MAR	E&O Insurance	\$ 2,000.00	1	\$ 2,000.00
	Pre-production Jan "test shoot"				
12/1/2014	TRA	Tuk Tuk Ride (Pou)	\$ 21.00	1	\$ 21.00
12/1/2014	SUPP	Memory Card	\$ 10.00	2	\$ 20.00
12/1/2014	FEE	Main Camera Operator Fee	\$ 50.00	1	\$ 50.00
12/1/2014	FEE	Assnt Camera Operator Fee	\$ 40.00	1	\$ 40.00
12/1/2014	FOO	Coffee Break	\$ 8.45	1	\$ 8.45

12/1/2014	FOO	Meal: Mike's Burger	\$ 12.35	1	\$ 12.35
					\$ 151.80
	Production Equipment				
2/20/14	EQUI	Earphone	\$ 5.00	2	\$ 10.00
2/20/14	EQUI	External Hard drive - Transcend ITB USB3.0	\$ 79.00	3	\$ 237.00
2/20/14	EQUI	Protective Backpack	\$ 28.00	1	\$ 28.00
2/25/14	PRO	Cell card for Masa Phone	\$ 25.00	1	\$ 25.00
2/24/14	SUPP	Duct Tape (IBC)	\$ 2.00	1	\$ 2.00
					\$ 302.00
	Travel				
2/20/14	TRA	Drivers License	\$ 60.00	1	\$ 60.00
2/25 - 3/4	TRA	8-day Car Rental w/Driver	\$ 85.00	8	\$ 680.00
4/3/2014	TRA	Driver Sunday Fee	\$ 15.00	1	\$ 15.00
4/3/2014	TRA	Driver Tip	\$ 20.00	1	\$ 20.00
2/24/14	TRA	Parking Fees	\$ 3.00	1	\$ 3.00
2/24/14	TRA	TukTuk	\$ 5.00	1	\$ 5.00
2/25-3/4	PRO	February 8-Day Shoot Expenses *Assnt track - Food/Supplies/Misc	\$ 600.00	1	\$ 600.00
	PRO	Gas	\$ 240.00	1	\$ 240.00
	PRO	Hotel	\$ 310.00	1	\$ 310.00
	PRO	Permits & Fees	\$ 80.00	1	\$ 80.00
	PRO	TukTuk & Moto Rental	\$ 80.00	1	\$ 80.00
	MISC.	Misc. (cash expenses)	\$ 110.00	1	\$ 110.00
1/10/2014	FEE	Kosal Khiev - Talent Expenses	\$ 55.00	1	\$ 55.00
3/4/2014	FEE	Prod Assistant Expenses	\$ 40.00	1	\$ 40.00
3/6/2014	FEE	Reimbursement for Cinematographer Expenses	\$ 76.00	1	\$ 76.00
				Travel	\$ 2,374.00
	Crew Fees				
2/25/14	FEE	Tailor Fee	\$ 25.00	1	\$ 25.00
2/25/2014	FEE	Wardrobe Assistant Fee	\$ 20.00	3	\$ 60.00
2/24/2014	FEE	Cinematographer Payment 1	\$ 1,250.00	1	\$ 1,250.00
3/6/2014	FEE	Cinematographer - Payment 2	\$ 1,250.00	1	\$ 1,250.00
3/4/2014	FEE	Production Assistant Fee	\$ 25.00	8	\$ 200.00
				Crew	\$ 2,785.00

8/7/2013	FEE	Asst Grant writer/Editing	\$ 1,250.00	1	\$ 1,250.00
				Final	\$ 9,291.80
2014-2015	FEE	Kosal Khiev (Poet) -Talent (*paid over several payments)	\$ 3,600.00	1	\$ 3,600.00
					Tally by Categories
				Asst Grant Writer	\$ 1,250.00
				DP & Camera Equipment	\$ 2,500.00
				Wardrobe	\$ 85.00
				Assistant	\$ 200.00
				Music Rights Fee	\$ 90.00
				Food,Lodgin g,Transporta tion	\$ 2,374.00
				Test Shoot	\$ 151.80
				Marketing	\$ 339.00
				E&O Insurance	\$ 2,000.00
				Production Equipment	\$ 302.00
					\$ 9,291.80

PROJECT 4: BOOKING & BUILDING A CAREER PLATFORM FOR KOSAL

We were invested in building a general marketing platform for Kosal, believing his rise as a poet would elevate the visibility of deportation issues.

Anida’s labor included the launch of a professional website “SpokenKosal.com” in which she designed, wrote, edited and updated all online content introducing people to Kosal’s poetry, writings, SR videos and the issues surrounding deportation. The website was a central point of access for people to learn more about Kosal as a deported artist. Anida followed up on leads, set up press interviews and built relationships to help Kosal land as many gigs as possible. She booked Kosal numerous opportunities, many included international travel, negotiating fees, dates, per diems, honorariums and final contracts/agreements between the host and Kosal. Her role soon extended to filling out visa applications, providing updated bios/workshop descriptions/titles and communicating through countless emails the logistics involved in booking Kosal inside and outside of Cambodia.

Kosal earned over \$13K from 2012-2015 for the gigs that Anida booked. She did not take a penny. (*reference Gig-Related Earnings / Chart Below)

Anida’s estimation is that she worked minimally 2-3 months a year full-time for three years to make this possible. My conservative estimation is that her labor is worth \$23K at the least.

Here is just one example of the extent of our labor. In 2014, we helped make Kosal’s graduation [commencement speech](#) video for an American university. This was a big deal for Kosal and for us. Kosal was paid \$500. My labor for this production is not accounted for in the chart. We had an extensive email exchange with one of Kosal’s family members, who was in talks to take over the role as his agent at that time. We were already exhausted and badly in need to find someone else to look after Kosal’s affairs. We asked the family member to take care of the payment directly with the University. This task was pushed back to us. It might have been a complicated hassle. I do not blame the family member, but please note that even a minor task like this could be too much to handle for most people without compensation. And this is how we built his platform and how Anida booked gigs for him for three years. Endless work. No pay.

SUMMARY OF KOSAL'S GIG-RELATED EARNINGS 2012-2015

	KOSAL'S EARNINGS FROM GIGS				
	2012	2013	2014	2015	Total
Kosal's Earning	3,753	3,500	1,876	4,220	13,349
	BOOKING & TALENT MANAGEMENT				
	2012	2013	2014	2015	Total
Anida's Deferred Labor	6,250	6,250	6,250	5,000	23,750

KOSAL'S GIG-RELATED EARNINGS (2012-2015, DETAIL TALLY)
TOTAL GIGS PAYMENT \$13,349.00

2012	Event Name/Org	Honorarium
	Talk at Northbridge International School; June 4, 2012	\$150.00
	Cultural Olympiad's Poetry Parnassus at Southbank June 26-July 2 (No fee for any poet)	\$0.00
	UK Speaking Volumes Tour July 2 - 11, 2012	\$1,248.00
	Additional Gigs during the UK trip; June 22-July 11, 2012 duration of tour	\$560.00
	Misc smaller gigs (conservative estimate)	\$300.00
	Zebra 2012 Best Performance Award for <i>Why I Write</i> (€1150/Euros)	\$1,495.00
	2012 subtotal gigs	\$3,753.00
2013	Event Name/Org	Honorarium
	Tiger Beer Video Shoot, Mar 14, 2013	\$500.00
	Show IT! Youth Arts Singapore Festival; April 20-21, 2013	\$632.00
	Charleston College Student Group Visit at Java Cafe; May 21, 2013	\$250.00
	Poetry Festival Berlin 2013; June 7-15, 2013	\$818.00
	Kuala Lumpur TedX Feature Speaker; Aug 3, 2013	\$350.00
	Singapore Writers Festival November 8-11, 2013	\$650.00
	Misc smaller gigs (conservative estimate for the year)	\$300.00
	2013 subtotal gigs	\$3,500.00
2014	Event Name/Org	Honorarium
	Freedom Writer 2014, Workshop @Arthouse (Singapore)	\$276.00
	Hong Kong (SIS) International Student Class Visit Cambodia (Java Presentation), March 6-14 2015.	\$200.00
	UC Irvine/ SEA Graduation Commencement Speech, June 14, 2014	\$500.00
	PAYS Pomona College, July 11, 2014	\$300.00
	Hay Festival Dhaka, Bangladesh Nov19-23, 2014	\$150.00
	Ubud Readers & Writers Festival (Indonesia) 2014; offers a workshop	\$150.00
	Misc smaller gigs (conservative estimate for the year)	\$300.00
	2014 subtotal gigs	\$1,876.00
2015	Event Name/Org	Honorarium
	Berlin Feb 20-26, 2015/Friedrich Ebert	\$1,000.00
	March 6, 2015; Singapore @CANVAS CS Screening; Kosal in attendance for Q&A	\$150.00
	March 13; Kosal workshop for HK SIS International School	\$200.00
	Singapore Mar 3-8 Words Go Round Fest; Performance & Workshop	\$650.00
	Ohio Univ Student Screening at Flicks; May 20, 2015	\$100.00
	Kosal at Johor Bohor Film Festival; June 10-14, 2015	\$150.00
	Copenhagen (CAMP/Denmark) - SEPT 13, 2016	\$570.00
	GINBali Oct 15-28, 2015	\$1,100.00
	Misc smaller gigs (conservative estimate for the year)	\$300.00
	2015 subtotal gigs	\$4,220.00

	TOTAL GIGS PAYMENT 2012-15	\$13,349.00
	OTHER BOOKING NOTES:	
	Anida continued to help after 2015 even when she left as his booking manager	
	Anida followed up for Kosal with a Sept 2016 - Singapore TedX inquiry	
	Before Anida left, she messaged Kosal details pertaining to opportunities in Johor, Bali, HK, Singapore residency, Romania, HK production company casting possibility	
	In Oct, 2018 HOWL meets the poets, Anida helped negotiate & offered CS movie (entire \$300 FEE - all went to Kosal)	
	Anida negotiated screenings for \$2/tix (typically \$1.50) to go to Kosal with FLICKS; but no follow up	

FAILURE ON DISTRIBUTION

Commercially releasing the film is the most essential way for filmmakers to recoup the production cost and labor. Our failure to find the ideal platform meant we suffered from the lack of revenue; this was no merit. Kosal's accusation that we held the film "hostage" is absurd.

This is the part where the best of our intentions and efforts fell short. We have not been able to find an economically viable release platform. The only thing we can say is that we spent a good amount of money and time contacting festival programmers, sales agents and distributors, producing different subtitles and making submissions to numerous well-known festivals. We submitted to top-tier festivals including Cannes, Sundance, Lucarno, The Berlinale, Sheffield Doc/Fest, Full Frame, Hot Docs, Singapore International, Busan, Ann Arbor Film Festival and more, only to get rejected.

We are grateful to find festival homes with CAAMFest, Lebanon International, Shanghai International, LA APA, Cambodia Town, Jogja NETPAC, Johor Bahru, Balinale, Taiwan Urban Nomad Festival and a few more. They all welcomed the documentary with open arms and a few even awarded us film prizes (no money though).

We contacted several documentary distributors including Roco Films, Kino Lorber, Magnolia Pictures, Isotope Films, Zeitgeist Films, Dog Woof (UK) and Myriad Pictures. They all rejected the film for distribution or never bothered to write back. We attempted to go through an international sales agent and spent funds working with Romance Productions (Paris) which resulted in no sales and no distribution. We tried with no success to get the film on Netflix, Independent Lens and Amazon Prime.

Sadly nobody was interested in it at the level where a reasonable recoupment can be expected. It is hard to believe for us as much as it may surprise many others. But this is the reality of an Asian-male themed documentary made by an independent filmmaker with no name or budget.

After experiencing so many doors shut in our faces, Anida decided to use her extensive college-based network and community connections to tour the documentary. We wanted the film to be seen and experienced as widely as possible and this was a way to garner support, create press hype and generate some much-needed funds to stay afloat. It took an enormous

effort to pull both tours off but I had an amazing experience bringing the film to audiences who truly appreciated the story and issues addressed in *Cambodian Son*.

After the success of the 2015 educational tour, Anida set up a Vimeo-on-Demand account to test film sales in the US. No real marketing effort went into publicizing the \$5.99 Vimeo-on-Demand viewing option. Between May 2015 - August 2020, 300 people paid to watch the film for a total revenue of \$1,797. These are disappointing numbers.

Anida and I have spent hours and hours in meetings consulting with industry experts and fellow filmmakers only to realize that self-distribution would be the only viable route for the film with its best chance selling in the educational market. This was our only hope to recoup some money for the investor and other overdue payments. Our inability to make this happen sooner was due to utter exhaustion and demoralization. The educational DVD package production and release would have cost another \$2,000-3,000 upfront, followed by tremendous hours in sales/marketing efforts.

Now due to this defamation and the health damage we've suffered, this educational DVD plan has been pulverized. This was the last means for any further reasonable revenue.

ASSESSMENT OF NON-FINANCIAL GAIN

How much did Kosal gain in recognition since we decided to help build his career. How many more people relate to Kosal due to what we created? How much interest and admiration did our films generate for Kosal worldwide? How many more followers? If you could attach a financial figure to the resources we provided for him, please add it to Kosal's earnings from us.

On record, we gifted them.

DEFAMATION AND DAMAGE

The onslaught of online attacks we suffered in the recent weeks has caused a tremendous distress and episodes of mental breakdown for us. For several days, we had to gather strength just to breathe. What astonished us was the presumption of guilt that many seemed to uphold; even the ones who witnessed our struggle during the production.

Our job security and the future, along with our standing in the professional community have been damaged beyond repair. Anida developed hearing problems in the last weeks due to stress, which will likely worsen without resolution. She is simply not recovering from the profound sense of betrayal, that was orchestrated by a man whom she so sincerely tried to nurture, guide, and help prosper for years since his deportation. I am surprised that neither of us has suffered a stroke so far and I sincerely hope we can recover from this calamity.

Given the information we provided, and if you could see that none of the accusations were grounded, please refer back to the slander campaign and figure out what damage would be awarded in the U.S. court. Please add it to the invisible part of the financial chart for what we are owed.

CONCLUSION

While we have been clear of our own integrity, we kept wondering if Kosal’s defamation charges were intentionally malicious or if it was purely out of ignorance. We will never know.

If for any reason you have no faith in the numbers provided in this document, we would like to invite you to chart your own numbers below, assigning value to the labor we performed, and draw your own conclusion through this exercise below.

(*this excludes *Verses In Exile* numbers because it was a project with a budget and all parties were paid in full)

Step 1	What’s the revenue?	\$101K	*this is the total revenue minus <i>Verses in Exile</i> budget
Step 2	What’s Kosal's total earnings from SR?	<i>please ask Kosal \$</i>	* all gigs + CS related income (no <i>Verses in Exile</i>)
Step 3	How much cost did SR incur for all those projects?	<i>your estimation \$</i>	*Watch the film. Refer to descriptions of travel and production in this document. Consult a filmmaker friend. Please include 15 weeks of touring in the US as well.
Step 4	How much did SR retain?	<i>calculation \$</i>	Step 1 minus Step 2 minus Step 3
Step 5	What does SR’s labor amount to after all those years?	<i>your estimation \$</i>	*3-year production (filming in 5 countries, 2 yrs of editing) & promotion of <i>Cambodian Son</i> as described above for a filmmaker and a producer *Entire production of spoken word videos *Anida’s labor on booking & coordinating gigs for 3 years, plus DVD release prep with study guide *15 weeks of US tour while family is in Cambodia

In conclusion, if **Step 5 (what we did)** is more than **Step 4 (what we received)**, we are short on recoupment; thus under normal circumstances we are not obligated to pay Kosal.

But we did.

We have spent a significant amount of time through an internal auditing process to provide you with this full financial disclosure. We at Studio Revolt attest, with utmost clarity and sincerity, that we did not wrong Kosal Khiev in any way concerning the norms of finance, ethics, intellectual rights, and film production. We have issued a [joint statement](#) to put all this behind us.

And lastly, just in case you didn’t know, Studio Revolt is really not a studio. It’s just a name. We operate out of our residence in a messy bedroom or from the kitchen table. We have not had a studio or office space ever, because we can’t afford it. As of now, our inkjet printer has been out of ink. We don’t know when we can replace it.

Thank you for reading this to the end. So long.

Masahiro Sugano & Anida Yoeu Ali