

JUDGE NOT — MOVIE PROJECT BUDGET DEVELOPMENT PLAN

Version 1 (Generic) (doc1)

Prepared for confidential circulation to prospective lending, investing, and equity-participation sources. This Generic version names no specific participants, contract partners, or equity holders.

Not legal or financial advice. Figures are illustrative planning figures pending professional (line-producer, accounting, legal) validation — see Section 3 and the notices in Sections 6-8.

1. Executive Summary

Judge Not is a feature film (with a companion 9-part mini-series) adapted from Jonathon Parker's own published book of the same name, itself based on his lived experience. The screenplay has been developed into a two-part feature structure, with the mini-series serving as a complementary, longer-form telling of the same story.

The Project is seeking financing to move from development into production. The Preliminary Estimated Working Budget is \$18,750,000 USD (Section 5) — a working placeholder pending formal line-producer validation, not yet a finished quote (see Section 5's notice). Based on four sourced comparable films of similar type and budget scale, a realistic-case outcome returns investors their full principal plus a premium and creates a meaningful back-end pool for participants; a best-case outcome — anchored to the strongest of the four real comparables, not a hypothetical — more than doubles that return (Section 9).

2. Project Description & Purpose

Part 1: to design and develop an industry-standard Budget Development Plan for arranging and negotiating strategic partnerships and equity participation interests in the Judge Not screenplay and mini-series — subsequently to be revised, as implemented, into a primary supporting document for a Judge Not Movie Financing-Business Plan.

Part 2: this Plan, and the Financing-Business Plan it will support, are tools to assist with the investment/financing arrangements needed for the actual production of the Judge Not screenplay and mini-series.

3. Financing Requirements Checklist

This Plan is organized around the same checklist Jonathon Parker has used to arrange over \$960 million of real estate development and business financing across a 45-year career — the same categories of information every serious lender, investor, or participant needs before any application or presentation can proceed:

Requirement	Where addressed
How much financing is needed	\$18,750,000 (Preliminary Estimated Working Budget) — Section 5.
What the financing is for	Production of the Judge Not feature film (Section 2), with the mini-series as a complementary, later-stage opportunity (Section 12).
Ownership structure of the borrower	A new production entity, to be formed — Section 4.
Underlying security / collateral	A recorded copyright security interest is a standard, available protection (Section 10) — the specific security package will be finalized with the production entity and counsel.
Participating or silent equity partners	Addressed in Sections 10-11 (Ownership & Participation Structure; Profit Distribution Scenarios).
Guarantors	Not yet determined — to be addressed once the production entity and lead financing sources are identified.
Business plan (market analysis, risk factors, timelines, financial projections, comparables, team experience)	This Plan (market/comparables: Section 6; risk factors: Sections 7-8; financial projections: Sections 9-11) is the first component; the fuller Financing-Business Plan (Stage 11 of this Project) will expand it further.

4. Production / Borrowing Entity & Currency

All figures in this Plan are in US dollars (USD) — consistent with every underlying reference document (WGA/DGA rate schedules, the comparable-film box-office data, and the Profit Distribution Scenarios), and with standard practice for feature-film budgeting even on Canadian/international co-productions.

The production/borrowing entity for this Project is a new entity, not yet formed. Forming the entity, and deciding its jurisdiction and structure (a factor directly relevant to the BC/Canada tax-credit analysis in Section 7), is one of the concrete next steps carried forward into the Financing-Business Plan's gap list (Stage 11 of this Project).

5. Project Comparables

Four real, sourced, mid-budget, character-driven films were selected as comparables for the Profit Distribution Scenarios (Section 11) and are reused here for consistency — solid, respected successes rather than outlier blockbusters, chosen because Judge Not is itself a character-driven true-story drama:

Film	What it's like	Budget	Worldwide gross (x budget)
Hell or High Water (2016)	Crime drama, adapted screenplay, ensemble cast	\$12,000,000	\$37,566,117 (3.1x)
Fences (2016)	Adapted from stage play, awards-season drama	\$24,000,000	\$64,282,881 (2.7x)
Molly's Game (2017)	Based-on-true-story drama, first-time director	\$30,000,000	\$60,258,355 (2.0x)
Hidden Figures (2016)	Based-on-true-events drama, broke out well beyond expectations	\$25,000,000	\$228,369,130 (9.1x)

Source: The Numbers (box-office and budget data). Judge Not, as a true-story drama of corruption and vindication with a strong ensemble/character focus, sits naturally alongside these four.

6. Risk Mitigation — Completion Bond & Production Insurance

Two standard protections are already contemplated in the working budget (Section 5): a Completion Bond Fee (2.5% of budget, approximately \$416,908) and general production insurance, errors & omissions, and legal/general expenses (part of the \$408,526 Other Charges — Insurance, Legal & General Expenses line). A completion bond is a guarantee, issued by a bonding company, that the film will actually be finished and delivered — lenders and investors on a project this size expect one. The specific bonding company and insurer will be engaged once financing is further along; naming them is one of the items on the Financing-Business Plan's gap list (Stage 11).

7. BC / Canada Film Tax-Credit Financing Layer

British Columbia offers two tax-credit programs that can meaningfully reduce the effective cash-equity gap on this budget, administered by Creative BC. Which applies depends on the production entity's Canadian-content and ownership structure (Section 4) — not yet determined, so both are shown:

Program	Applies when	Rate (of qualified BC labour)
Film Incentive BC (FIBC)	For Canadian-controlled productions (Canadian ownership and Canadian-content points test)	Basic 40% + Regional 12.5% of qualified BC labour expenditure
Production Services Tax Credit (PSTC)	For productions without Canadian-content certification (e.g., majority non-Canadian ownership/financing)	Basic 36% + Regional 6% of qualified BC labour expenditure

Illustrative range only: BC labour typically runs somewhere in the neighbourhood of half of a production's below-the-line and post-production spend on a BC-based shoot. Applied loosely to this budget's Production Period + Post-Production total (approximately \$5.7M), a rough illustrative credit could fall anywhere from roughly \$1.2M to \$2.9M depending on which program applies and how much of that spend is BC-based and BC-labour-eligible — a wide range, and not a substitute for an actual estimate. A precise figure requires a qualified production accounting firm to review the real, itemized budget once a shoot location and crew composition are set (tracked as a gap-list item, Section D item 2 / Stage 11).

8. Securities Law Notice

This Plan is being circulated to help interested parties understand the opportunity and begin a conversation — it is not, and is not intended to be, an offer to sell any security. Any actual solicitation or acceptance of investor or lending funds for this Project will be structured, before any money changes hands, with qualified securities counsel under an applicable prospectus exemption (in Canada, National Instrument 45-106 — most likely the accredited-investor, offering-memorandum, or family/friends/business-associates exemption; for any US-based participants, the equivalent US exemption, such as Regulation D). Nothing in this document should be relied on as legal, financial, or investment advice.

9. Preliminary Estimated Working Budget — \$18,750,000

Working placeholder — not yet formally validated. This figure originates from preliminary estimates derived from comparable industry budgets in this range as reviewed and discussed with an experienced professional screenplay adaptation writer and his working familiarity with production companies and with experienced and successful line producers applying typical costs at this budget tier, and all parties ultimately agreed this figure represents a realistic and

justifiable starting point for a project of this scope. No line producer is yet formally engaged with this Project; this budget will be refined once one is (see Section 3's checklist and the Financing-Business Plan gap list, Stage 11).

The top sheet below is built from a real, published professional sample budget (a union feature, 6-week shoot, in the format professional line producers actually use), scaled proportionally to this Project's \$18,750,000 target so that Above-the-Line, Below-the-Line, Post-Production, Contingency, and Completion Bond all keep the same standard proportions as the source. It is a planning tool, not a real quote — see the notice above.

Acct #	Description	Amount (USD)
ABOVE THE LINE		
803-00	Script, Rights & Clearances	\$460,304
805-00	Producers Unit (incl. Line Producer)	\$1,627,055
807-00	Director Unit	\$1,629,175
809-00	Talent, Stunts & Casting	\$6,413,819
810-99	Above-the-Line Fringes	\$310,821
	Total Above the Line	\$10,441,174
PRODUCTION PERIOD (BELOW THE LINE)		
811-00	Production Staff	\$704,163
813-00	Camera	\$416,762
814-00	Set Design	\$159,088
815-00	Construction	\$275,133
816-00	Special / Physical Effects	\$51,818
817-00	Set Operations	\$223,237
819-00	Electric	\$129,184
821-00	Set Dressing	\$184,559
823-00	Property	\$81,837
825-00	Picture Vehicles & Animals	\$301,380
829-00	Extras & Stand-Ins	\$104,025
831-00	Costumes	\$181,136
833-00	Makeup & Hair	\$84,332
835-00	Production Sound	\$50,087

837-00	Locations, Travel & Living	\$871,745
839-00	Transportation	\$486,727
841-00	Digital Media & Dailies Mgmt	\$22,576
843-00	Stage Facilities	\$72,467
847-00	2nd Unit	\$53,735
849-00	Tests	\$1,300
850-99	Production Period Fringes	\$694,120
	Total Production Period	\$5,149,411
POST-PRODUCTION		
851-00	Editorial	\$146,735
853-00	Music	\$138,718
855-00	Post Sound	\$71,526
857-00	Post Video	\$74,704
858-00	Main & End Titles	\$6,502
859-00	Visual Effects	\$86,699
860-99	Post-Production Fringes	\$31,862
	Total Post-Production	\$556,746
OTHER CHARGES		
862-00	Publicity & EPK	\$118,357
865-00	Insurance, Legal & General Expenses	\$408,526
870-99	Other Fringes	\$2,086
	Total Other Charges	\$528,969
	Contingency (~10%)	\$1,656,793
	Completion Bond Fee (2.5%)	\$416,908
	GRAND TOTAL	\$18,750,001

10. Ownership & Participation Structure — Back-End Deals & Investor Returns

Trading some or all of a fee for a percentage back-end interest is a well-precedented, entirely normal practice in the film industry — from A-list examples (Stallone on Rocky; Lucas on Star Wars; Cameron on Titanic/Avatar) down to standard independent-film practice. On a project in the Judge Not budget range, the same idea shows up in a more modest, common form: a reduced or deferred up-front fee in exchange for a negotiated percentage of net profit participation (points).

Illustrative back-end participation ranges

Role	Typical range (source A)	Typical range (source B)
Producer (lead/creative)	25-45% of net participation	5-10% of the producer's net-profit pool
Director	20-35% of net participation	2.5-5% of net (more with a strong track record)
Writer / Screenplay Adaptation	10-25% of net participation	1-2.5% of net profits

The recoupment waterfall — who gets paid, in what order

Step	Who gets paid	What it covers
1	Sales agent / distributor fees	Off the top, before anyone else, capped in the agreement (Section 8)
2	Investors — recoupment of principal (+ premium)	Investors get back 100% of what they put in, plus an agreed premium, before any back-end split
3	Net Profit split (commonly 50/50)	Once investors are fully recouped, remaining Net Profits split between investor side and the producer's-side back-end pool

Producer's-side back-end pool — including Line Producer carve-out

The Line Producer's participation is carved out of the existing Producer 40% pool, rather than added as a separate top-level line — consistent with how the Producers Guild of America describes the Line Producer's reporting relationship to the primary Producer (Stage 3 research, this Project). Illustrative split of the producer's-side back-end pool:

Participant	Share
Producer	40% of pool, of which:
-- Line Producer carve-out	illustrative 8-12% of the Producer's 40% (i.e., approx. 3.2-4.8% of the total pool) — the line producer, once engaged, to negotiate the exact figure
-- remaining Producer share	the balance of the 40%
Director	25% of pool
Screenplay Adaptation	20% of pool
Other back-end / Reserve	15% of pool

The Line Producer carve-out range (8-12% of the Producer pool) is an illustrative starting placeholder, not a negotiated figure — there is no line producer formally engaged with this Project yet (Section 9's notice). It will be confirmed once one is.

How 'Net Profits' is defined and protected

A percentage interest is only worth what it can actually collect. This Plan's eventual definitive agreements will use the standard industry protections: a closed-list (not open-ended) definition of allowable deductions; a capped distribution/sales fee (10-25%, fixed in writing); regular, itemized accounting statements with audit rights; interest on late payments; a recorded copyright security interest backing participants' claims; and a most-favored-nations clause among similarly-tiered participants.

11. Projected Profit Distribution Scenarios (\$18,750,000 Budget)

Not legal or financial advice — a numeric illustration to help structure real terms. Worst Case is a true break-even; Realistic and Best Case are set directly from the four Comparable Films in Section 6, not round numbers. The same protective Net Profits provisions (Section 10) apply in every scenario. Fixed assumptions used throughout: \$18,750,000 production budget/investor principal; distribution/sales fee capped at 25% of Gross Receipts; investor recoupment target = 100% of principal + a 10% premium; Net Profits split 50/50 between the investor side and the producer's-side back-end pool.

	Worst Case	Realistic Case	Best Case
Revenue assumption (worldwide box office)	\$25,000,000 (true break-even)	\$79,464,094 (4.24x — average of 4 comparables)	\$171,276,848 (9.13x — matching Hidden Figures, the strongest comparable)
Investors real returned	\$18,750,000	\$25,212,018	\$42,426,909
Investors: total return %	+0.0%	+34.5%	+126.3%
Total Net Profits available to split	\$0	\$9,174,035	\$43,603,818

Producer's-side back-end pool (total)	\$0	\$4,587,018	\$21,801,909
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Realistic Case — back-end pool split (with Line Producer carve-out applied)

Participant	Share of pool	Realistic Case amount
Producer (of which)	40%	\$1,834,807
-- Line Producer carve-out (illustrative 10% of Producer share)	approx. 4% of pool	approx. \$183,481
-- remaining Producer share	approx. 36% of pool	approx. \$1,651,326
Director	25%	\$1,146,754
Screenplay Adaptation	20%	\$917,404
Other back-end / Reserve	15%	\$688,053

Best Case — back-end pool split (with Line Producer carve-out applied)

Participant	Share of pool	Best Case amount
Producer (of which)	40%	\$8,720,764
-- Line Producer carve-out (illustrative 10% of Producer share)	approx. 4% of pool	approx. \$872,076
-- remaining Producer share	approx. 36% of pool	approx. \$7,848,688
Director	25%	\$5,450,477
Screenplay Adaptation	20%	\$4,360,382
Other back-end / Reserve	15%	\$3,270,286

The 10%-of-Producer-share carve-out shown above is an illustrative midpoint of the 8-12% placeholder range in Section 10 — for demonstration only, not a negotiated figure.

Bottom line: Worst Case returns investors their full principal and nothing more — no one, investor or back-end participant, makes anything beyond that. Realistic Case is literally the average of the four Comparable Films; Best Case literally matches Hidden Figures, the strongest of the four — a real, achieved outcome, not a hopeful guess, though still a notably generous framing since Hidden Figures was the clear outlier among the four comps. All percentages here remain placeholders until actual partners and participants agree on them.

12. Writer / Director / Line-Producer: Fee-vs-Back-End Scenario Comparison

The chart below compares two ways the screen adaptation writer, the director, and the line producer could structure their compensation, using the Worst / Realistic / Best Case scenarios already established in Section 11. In both scenarios, the applicable guild (or, for the line producer, market-rate) minimum is always paid in full — that floor cannot be waived on a WGA/DGA-covered production at this budget level, and is already provided for in Section 9's Above-the-Line budget lines. The only thing being compared is an OPTIONAL additional trade: a further 25% of that same minimum figure, paid as extra cash up front, in exchange for a proportionately reduced (75% of the original) negotiated back-end percentage.

Full-fee baselines used in this comparison

A note on the two figures shown in the table above for the Director and Lead Actor roles: the Guild-Scale Legal Floor is the bare contractual minimum SAG-AFTRA/DGA require to be paid regardless of anything else — it assumes only the shortest permitted work period at the lowest permitted rate, and is not a realistic reflection of what a director or actor of real standing would actually accept. The Market-Rate Baseline is the figure this Plan actually uses for its back-end participation calculations — an illustrative full-compensation estimate, built as a percentage of the relevant Above-the-Line budget line, meant to represent a plausible real offer rather than the legal floor. Both figures will be replaced with an actual negotiated quote once a director and lead actor are formally engaged.

The Writer's baseline is the actual current WGA guild minimum on file for this Project — no separate Guild-Scale Legal Floor is shown for the Writer since this figure already is that floor. A real DGA rate schedule has been located for the Director role (shown in the table above), closing the research gap flagged in Stage 3; no wage schedule exists for the Line Producer role at all. The Director and Line Producer baselines used in this Plan's calculations remain the illustrative Market-Rate figures below, each derived transparently from the corresponding Above-the-Line budget line already approved in Section 9, pending an actual quote once each role is formally engaged.

Role	Baseline Used in This Plan's Calculations (Market-Rate)	Source / basis	Guild-Scale Legal Floor (Reference Only)
Screen Adaptation Writer	\$150,139	WGA 2026 Theatrical & TV Basic Agreement — Non-Original Screenplay, Including Treatment, High Budget tier (\$5,000,000+), first contract period (5/2/26-5/1/27). Current guild minimum on file.	Same as baseline — this WGA figure already is the guild-mandated minimum.

Director	\$651,670 (illustrative placeholder)	40% of the \$1,629,175 Director Unit already budgeted in Section 9 — used as a realistic market-rate baseline (see note below and the Guild-Scale Legal Floor column), not the guild legal minimum; a placeholder pending a real quote once a director is engaged.	\$327,782 — 13-week DGA Basic Agreement guarantee (2 wks prep + 10 wks production + 1 wk cutting) at \$25,214/week, for budgets over \$11M; plus \$5,043/day for any additional days. Source: DGA 2026-2027 rate schedule (via industry payroll-service summary; not yet independently confirmed against the Guild's own contract text).
Line Producer	\$406,764 (illustrative placeholder)	25% of the \$1,627,055 Producers Unit already budgeted in Section 9 — a placeholder pending a real quote once a line producer is engaged (no guild wage schedule exists for this role — Stage 3 finding).	Not applicable — no guild wage schedule exists for this role (Producers Guild sets no wage schedule — Stage 3 finding).
Lead Actor	\$962,073 (illustrative placeholder)	15% of the \$6,413,819 Talent, Stunts & Casting budget line already budgeted in Section 9 — used as a realistic market-rate baseline (see note below and the Guild-Scale Legal Floor column), not the guild legal minimum; a placeholder pending a real quote once a lead actor is cast.	\$26,736 — SAG-AFTRA Standard Theatrical Agreement weekly scale (\$4,456/week, for budgets over \$2M) × the approximate 6-week shoot used in Section 9's sample budget. Source: SAG-AFTRA 2026-2027 rate table (confirmed against the official wage schedule).

Worst / Realistic / Best Case comparison

Participant	Compensation approach	Worst Case	Realistic Case	Best Case
Screen Adaptation Writer	Full Back-End (20% of pool; no extra cash)	\$0	\$917,404	\$4,360,382
	Extra 25% Cash + Reduced Back-End (15% of pool)	\$37,535	\$725,588	\$3,307,821
	Potential gain / (loss) of the cash option	+\$37,535	(\$191,816)	(\$1,052,561)
Director	Full Back-End (25% of pool; no extra cash)	\$0	\$1,146,754	\$5,450,477

	Extra 25% Cash + Reduced Back-End (18.75% of pool)	\$162,918	\$1,022,984	\$4,250,776
	Potential gain / (loss) of the cash option	+\$162,918	(\$123,770)	(\$1,199,701)
Line Producer	Full Back-End (illustrative 10% of Producer's 40% pool)	\$0	\$183,481	\$872,076
	Extra 25% Cash + Reduced Back-End (7.5% of Producer's 40% pool)	\$101,691	\$239,302	\$755,748
	Potential gain / (loss) of the cash option	+\$101,691	+\$55,821	(\$116,328)
Lead Actor	Full Back-End (20% of pool; no extra cash)	\$0	\$917,404	\$4,360,382
	Extra 25% Cash + Reduced Back-End (15% of pool)	\$240,518	\$928,571	\$3,510,804
	Potential gain / (loss) of the cash option	+\$240,518	+\$11,167	(\$849,578)

Explanatory rationalization notes

Worst Case: every participant comes out ahead by taking the extra cash — with a true break-even box office result, the back-end pool pays nothing at all, so the additional 25% cash payment is the only money on the table.

Realistic and Best Case, Writer and Director: the full back-end option pays substantially more in both scenarios — the trade only pays off if the participant needs (or strongly prefers) more cash sooner and is willing to give up meaningfully larger realistic/best-case upside for it.

Realistic Case, Line Producer: notably, the cash-plus-reduced-back-end option comes out very slightly ahead even in the Realistic Case — because the Line Producer's full back-end share (an illustrative 4% of the total pool) is small enough that the guaranteed extra cash outweighs the modest back-end reduction unless the Best Case is reached. This is a useful illustration of why a more risk-averse participant, or one with smaller back-end leverage, might reasonably prefer some guaranteed cash — while a participant with a larger pool share (the Writer or Director) has more to lose by doing so.

All figures above are illustrative planning figures for discussion purposes, built on the Section 11 scenarios and the placeholder baselines above — not an offer, and not a substitute for each participant's own guild-scale calculation and legal/agent review once real terms are negotiated.

Lead Actor addition (illustrative) is compared the same way as the Writer, Director, and Line Producer above — a defined 20% baseline back-end share (matching the Writer's share), with the identical Extra 25% Cash + Reduced Back-End trade (15% of pool, 75% of the 20% baseline) used throughout this section. The \$962,073 figure is a market-rate baseline, not a guild-mandated one — 15% of the \$6,413,819 Talent, Stunts & Casting budget line already budgeted in Section 9, pending a real quote once a lead actor is formally cast; the Guild-

Scale Legal Floor for a role like this is far smaller (approx. \$26,736, per the table above), but using the real floor would understate what an actor of real standing would actually be paid. As with the Writer, Director, and Line Producer, the Actor's market-rate cash is treated as separately guaranteed in this comparison — this table only compares the optional extra 25% cash against the resulting reduced back-end share.

13. Mini-Series First-Priority Note

The same participation opportunities described throughout this Plan — as screen adaptation writer, director, and line producer — will be made available on a first-priority basis to whoever holds each of those roles on the Judge Not feature film, for the complementary 9-part mini-series adaptation, ahead of any other candidate and before those roles are offered externally.

The mini-series will have its own budget and production plan, likely proportioned differently than the feature film, so its specific fee/back-end terms cannot be fixed today — but the Section 12 fee-vs-back-end framework above is intended as the starting template for that future negotiation, rather than starting from scratch.

This is offered as an encouraging, forward-looking commitment — evidence that the relationship contemplated in this Plan is meant to extend well beyond a single project — and not a binding guarantee of specific mini-series terms, which will be negotiated once the mini-series' own budget and production plan exist.

15. How to Participate / Next Steps

Private by invitation only negotiations are open, and will remain open until the project is prepared to launch the Judge Not Movie Financing-Business Plan.

Public, investor, lender, tax credit beneficiary and institutional participation interests will be invited once the Judge Not Movie Financing-Business Plan is finalized and launched.