



Andrew Gelman <andrewgelman@gmail.com>

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## Consultants, Not Bean Counters: How a Post Accountant Keeps Productions From Going Bust

1 message

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**Production.Ink LLC** <noreply@production.ink>  
To: arigelman12@gmail.com

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# After...Math: An Inside Look at Post Accounting

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*Production.Ink, Issue #4, here to provide you with useful and relevant news and resources on the business of production.*

Anyone who has run out of money in post production, been sued for a licensing violation, hasn't been able to claim their tax credit, or had a project otherwise derailed just before delivery knows how important post accounting is. Financial delivery is as or more important than anything else you'll do, and productions without a good post accountant are at a high risk of failing.

We spoke with Yana Collins Lehman, CEO of [Trevanna Post](#) and chair of the [Post New York Alliance](#), about how to get post accounting right: what great post accountants do, how to maximize their value, and what trends she's seeing in the industry.

We've included some excerpts below; you can find the full interview with Yana on our site [here](#).



### **Can you give us an overview of what post accountants do?**

When the production accountants turn it over to post, the beginning of post accounting is typically the director, the editor, and the editor's assistant creating what's called the assembly, where they take all the dailies, and they create their rough draft.... Then it's picture editorial, sound, editorial, music, editorial, special effects, visual effects, and then finishing.

We're there for all of this. I like to think of us as the liaisons between the people whose money it is and the people who are spending that money. And we keep everybody chilled out by creating what is called the cost report, which is our common language that we all can talk about. What did you spend this period? What did you spend total? What do you have left to spend? We look at this information together and then make choices about, well, what do we have left? And what are we going to spend it on? Or we're going to have an unbelievable title sequence, can we go do

another day of additional photography? That's what we do.

**It sounds like you have an impact on the artists' choices, not just the numbers.**

To be a post accountant, you need to have the right personality; you need to be detail oriented, you need to be calm. You don't have to be a math wizard—the accounting software is user friendly—but you're really managing personalities. Our jobs have gone from being number-crunching, diligent, detail-oriented people getting the data in and handing you a cost report to also consulting, saying based on all our experiences, this is really what we think you should do. I think we're looked to for more advice because of our experience.

**What else should people in the industry know about post accounting that they often don't?**

Here's what I would say to people who don't understand what post accounting is: It's really important to your project. I'm not saying you need to pay for an A-list package for post accounting. But having someone who is dedicated to the post accounting for your project, someone who understands that taking your project through to the end and being able to account for it, is essential. The financial delivery of your project is as important as the physical delivery, the technical delivery, and the legal delivery.

**What are some trends you're seeing?**

Visual effects have become a real efficiency and I tell filmmakers all the time that the first call you should make is to a visual effects supervisor. You'll save a lot of money, a lot of time, a lot of days. And so that's why you've seen I think visual effects budgets increase. I think that the

recognition of how much can be accomplished in post has become clearer because of technology. And with modernization, post times have sped up.

**I thought you might say that AI and other technologies have caused schedules and staffs and budgets to shrink. But I'm hearing that's not the case.**

Absolutely not. I'm really glad you're giving me the opportunity to say that AI is not shrinking staffs. AI is not stealing jobs. It might be able to save a little time.

So for example, the big news is that there is an AI function that can take a script and dailies and create an assembly, the first stage we talked about. Okay, so you save two weeks of your post schedule—but a human with taste and understanding of the director's vision is still going to have to oversee the AI. The first assistant editor's job might be adjusted day to day. But I believe what AI is doing is creating an efficiency, not deleting jobs. It's changing jobs.

You can find the full interview with Yana on our site [here](#).



SAG-AFTRA's new [Low Budget Digital Waiver](#) will take effect on June 27, 2024. Talent session and overtime fees are no longer negotiable and talent must be paid no less than minimum scale under the 2022 Commercials Contract, among other changes.

Should we all move to Jersey? Another [massive studio is going in](#), this time in Bayonne's Bergen Point neighborhood. 1888 Studios will be a \$1+ billion facility spanning over 55 acres on an old oil refinery's land. It's another win for Gov. Phil Murphy, who is pushing hard to make the state (and it's 30-35% tax credit) an industry hotbed.

[Career building](#): IATSE Local 871 (writer's assistants, accountants, and production coordinators) will soon receive an invite to join ProdPro, which is launching a platform to help production workers find work. 871's 3,500+ members will be invited to create free accounts. Check it out and let us know what you think.

[General negotiations](#) have begun between IATSE, Teamsters, and Hollywood Basic Crafts vs the AMPTP. The current deal expires July 31; all the locals have resolved their local-specific issues. The shortfall in health and pension plans, which the IATSE is trying to pump nearly \$700 million into, looks to be a key issue. You can read our predictions for [the deal here](#), and our prediction for [a strike here](#).

Have a hot tip? Send it our way at [info@production.ink](mailto:info@production.ink).



**Britt Hennemuth** joined [Universal](#) as their new SVP of Production Development and Special Projects... **Erik Osterholm, Michael Simkin, Omar Mullick, and Carrie Kaylor** are joining forces to launch a new production company, [Ultra Boom Media](#).... **Allan Mandelbaum** is the new



VP of Features at Imagine Entertainment.... Two exits and an expansion at Warner Bros Animation and Cartoon Network Studios: EVP and GM **Ed Adams** will retire, Head of Production **Bobbie Page** will leave, and **Matt Matzkin** will vacate his role as EVP of Business Operations and Production at Warner Bros Unscripted Television to oversee production at WBA and CNS.... **Craig Bernstein** is leaving his role as head of the physical production department at A3 to start a physical production department at Paradigm.... **Bruce Anderson** is the new Head of Production at Skydance Animation.... **Thayer Juergens** joined A Higher Standard, **Jeffrey Greenstein**'s new sales and production company, as Head of Development for Film & Television.


Humble brag about your moves by sending us info (and/or a press release) to [info@production.ink](mailto:info@production.ink) and we'll do our best to post newsworthy *below the line* job changes.


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