

Winnipeg Film Group Inc.
Financial Statements
June 30, 2016

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Independent Auditors' Report

To the Directors of
Winnipeg Film Group Inc.

We have audited the accompanying financial statements of Winnipeg Film Group Inc. which comprise the statement of financial position as at June 30, 2016, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 organization'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 organization'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 qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, Winnipeg Film Group Inc. derives part of its revenues from the general public in the form of contributions and fundraising, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to contributions and fundraising, excess of revenue over expenditures, current assets and changes in net assets.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of Winnipeg Film Group Inc. as at June 30, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in blue ink that reads "Booke & Partners".

Winnipeg Film Group Inc.
Statement of Operations

Year Ended June 30

2016**2015**

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>	<u>Total</u>
Revenue				
Cinematheque (Pages 11 - 13)	\$ 368,479	\$ 32,202	\$ 400,681	\$ 462,336
Distribution (Pages 11 - 13)	161,801	7,929	169,730	178,991
Production (Pages 11 - 13)	<u>298,832</u>	<u>23,890</u>	<u>322,722</u>	<u>301,928</u>
	<u>829,112</u>	<u>64,021</u>	<u>893,133</u>	<u>943,255</u>
Expenditures				
Cinematheque (Pages 14 - 16)	340,891	39,424	380,315	455,998
Distribution (Pages 14 - 16)	175,675	10,099	185,774	185,468
Production (Pages 14 - 16)	<u>288,286</u>	<u>35,835</u>	<u>324,121</u>	<u>339,261</u>
	<u>804,852</u>	<u>85,358</u>	<u>890,210</u>	<u>980,727</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 24,260</u>	<u>\$ (21,337)</u>	<u>\$ 2,923</u>	<u>\$ (37,472)</u>

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Changes in Net Assets

Year Ended June 30

2016

2015

	ASM Working Capital	Internally Restricted Reserves	Invested in Capital Assets	Unrestricted	Total	Total
Balance, beginning of year	\$ 62,500	\$ 2,500	\$ 9,818	\$ (42,628)	\$ 32,190	\$ 69,662
Excess (deficiency) of revenue over expenditures	-	-	(21,337)	24,260	2,923	(37,472)
Interfund transfers (Note 7)	-	-	21,337	(21,337)	-	-
Balance, end of year	<u>\$ 62,500</u>	<u>\$ 2,500</u>	<u>\$ 9,818</u>	<u>\$ (39,705)</u>	<u>\$ 35,113</u>	<u>\$ 32,190</u>

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Financial Position

June 30

2016

2015

	Operating Fund	Capital Fund	Total	Total
Assets				
Current				
Cash and short-term deposits (Note 3)	\$ 84,735	\$ -	\$ 84,735	\$ 56,000
Accounts receivable	138,969	-	138,969	108,792
Prepaid expenses	22,114	-	22,114	18,431
Inventory	882	-	882	1,642
	246,700	-	246,700	184,865
Capital assets (Note 4)	-	168,768	168,768	212,096
Due from Capital Fund	25,882	-	25,882	45,160
	<u>\$ 272,582</u>	<u>\$ 168,768</u>	<u>\$ 441,350</u>	<u>\$ 442,121</u>

Liabilities

Current


Payables and accruals	\$ 130,821	\$ -	\$ 130,821	\$ 128,671
Government remittances payable	152	-	152	605
Deferred revenue (Note 5)	116,314	-	116,314	78,377
	247,287	-	247,287	207,653
Deferred contributions related to capital assets (Note 6)	-	133,068	133,068	157,118
Due to Operating Fund	-	25,882	25,882	45,160
	<u>247,287</u>	<u>158,950</u>	<u>406,237</u>	<u>409,931</u>

Net Assets

Unrestricted	(39,705)	-	(39,705)	(42,628)
ASM Working Capital	62,500	-	62,500	62,500
Internally Restricted (Note 7)	2,500	-	2,500	2,500
Invested in Capital Assets	-	9,818	9,818	9,818
	<u>25,295</u>	<u>9,818</u>	<u>35,113</u>	<u>32,190</u>
	<u>\$ 272,582</u>	<u>\$ 168,768</u>	<u>\$ 441,350</u>	<u>\$ 442,121</u>

Commitment (Note 8)

Approved by the Board

 Director

 Director

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Cash Flows

Year Ended June 30

2016**2015**

Cash derived from (applied to)

Operating

Excess (deficiency) of revenue over expenditures	\$ 2,923	\$ (37,472)
Amortization	85,358	86,204
Amortization of deferred contributions	<u>(64,021)</u>	<u>(63,927)</u>

24,260 (15,195)

Change in non-cash operating assets and liabilities

Accounts receivable	(30,177)	41,141
Prepaid expenses	(3,683)	58
Inventory	760	503
Payables and accruals	2,150	4,595
Government remittances payable	(453)	(2,171)
Deferred revenue	<u>37,937</u>	<u>(251,797)</u>

30,794 (222,866)**Investing**

Purchase of capital assets	(42,029)	(44,733)
Grants received for capital assets	<u>39,970</u>	<u>27,888</u>

(2,059) (16,845)**Net increase (decrease) in cash****28,735** (239,711)

Cash, beginning of year

56,000 295,711

Cash, end of year

\$ 84,735 \$ 56,000

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2016

1. Incorporation and operations

Winnipeg Film Group Inc. (the Organization) is an artist run education, production, exhibition, and distribution centre committed to promoting the art of independent cinema. The Organization's vision is to be a world class film centre in Manitoba that supports filmmakers, engages the community and expands the appreciation of independent cinema.

The Organization is incorporated under the laws of the Province of Manitoba and is a registered charity under the Income Tax Act.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies used are detailed as follows:

a) Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Unrestricted grant revenue for ongoing operations throughout the year are recognized at the time they are awarded.

Restricted grant revenue for projects and specific purposes are recognized in the period in which the related expenditures are incurred.

Ticket sales revenue is recognized in the period that the event occurs.

Rental revenue is recognized in the period of use of the rental asset.

Membership revenue is recognized over the membership period.

Investment revenue is recognized over the period earned.

b) Inventory

Inventory is comprised of raw materials and is valued at the lower of cost and net realizable value, with cost being determined on a first-in, first-out basis.

c) Capital assets

Capital assets are recorded at cost. The Organization capitalizes all acquisitions greater than \$1,000. Amortization is provided using the straight-line method at rates intended to amortize the assets over their estimated useful lives as follows:

Furniture, fixture and cinema renovations	10 years
Film and video equipment	5 years
Corporate identity, website, software and office computers	3 years

2. Summary of significant accounting policies (continued)

d) Deferred contributions for capital assets

Contributions received relating to the acquisition of capital assets are recorded on the statement of financial position as a deferral, and recognized as revenue annually at the same rate as the amortization of the related capital assets acquired.

e) Fund accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with the directive issued by the Board of Directors.

The Operating Fund reports the assets, liabilities, revenue and expenditures related to the Organization's operating activities.

The Capital Fund reports the assets, liabilities, revenue and expenditures related to the Organization's capital assets.

The Working Capital reserves are provided and controlled by Arts Stabilization Manitoba (ASM) for completing the ASM Performance Requirements and are to act as an internal line of credit, to be borrowed during periods of negative cash flow and be repaid within the annual fiscal period.

Internally Restricted reserves are to be funded from operating surpluses at the discretion of the Board of Directors.

f) Use of estimates

The preparation of 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

g) Financial instruments

It is management's opinion that the Organization is not exposed to significant credit, currency, interest rate, liquidity, market or other price risks arising from its financial instruments.

h) Allocation of expenditures

The Organization classifies its expenditures by program and allocates its administrative expenditures to a number of programs to which the expenditures relate. Administrative expenditures that are not directly connected to any one program have been allocated 40% (2015 - 40%) to Cinematheque, 40% (2015 - 40%) to Production and Training and 20% (2015 - 20%) to Distribution.

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2016

3. Cash and short-term deposits

	<u>2016</u>	<u>2015</u>
Unrestricted cash	\$ 19,735	\$ -
Internally Restricted cash	2,500	2,500
ASM Working Capital cash	62,500	42,350
T-Bill fund	-	11,150
	<u>\$ 84,735</u>	<u>\$ 56,000</u>

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 (2015 - \$80,000) and bears interest at prime rate plus 3.00% per annum of which \$20,000 (2015 - \$80,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2016 nor at June 30, 2015.

4. Capital assets

	<u>Accumulated</u>	<u>2016</u>	<u>2015</u>
	<u>Cost</u>	<u>Net</u>	<u>Net</u>
	<u>Amortization</u>	<u>Book Value</u>	<u>Book Value</u>
Corporate identity	\$ 2,067	\$ 2,067	\$ -
Website	61,891	52,641	9,250
Administrative equipment	80,093	65,389	14,704
Cinema renovations and equipment	475,455	433,859	41,596
Distribution equipment	91,706	57,170	34,536
Production equipment	521,112	452,430	68,682
	<u>\$ 1,232,324</u>	<u>\$ 1,063,556</u>	<u>\$ 168,768</u>
			<u>\$ 212,096</u>

5. Deferred revenue

	<u>2016</u>	<u>2015</u>
Grants	\$ 102,670	\$ 59,876
Workshop fees	4,186	2,318
Advance revenues	3,540	-
Production awards	5,918	-
Rentals	-	9,497
Prepaid sponsorships	-	6,686
	<u>\$ 116,314</u>	<u>\$ 78,377</u>

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2016

6. Deferred contributions related to capital assets

	<u>2016</u>	<u>2015</u>
Website	\$ 2,500	\$ 4,832
Administrative equipment	10,434	15,438
Cinema renovations and equipment	35,419	59,384
Distribution equipment	30,335	34,509
Production equipment	<u>54,380</u>	<u>42,955</u>
	<u>\$ 133,068</u>	<u>\$ 157,118</u>

7. Internally restricted reserves

	<u>2016</u>	<u>2015</u>
Insurance Reserve	\$ 2,500	\$ 2,500
Capital Reserve	-	-
Operating Reserve	<u>-</u>	<u>-</u>
	<u>\$ 2,500</u>	<u>\$ 2,500</u>

The reserves are to be funded from operating surpluses, and are described as follows in order of allocation:

Insurance Reserve

The purpose of the Insurance Reserve is to meet the deductible required by the Organization's insurance terms of coverage.

Capital Reserve

The purpose of the Capital Reserve is to ensure the long term viability of the Organization's facilities and equipment.

Operating Reserve

The Operating Reserve is created to provide stability to the Organization in the situation of a significant decrease in funding from the various funding agencies. During the year, the Board of Directors approved the transfer of \$21,337 (2015 - \$15,956) from the Unrestricted Fund to the Invested in Capital Assets Fund to fund capital asset purchases.

8. Commitment

The Organization leases certain premises in the Artspace building under an agreement to January 31, 2018. Rental charges are adjusted each year on September 1st. The minimum annual rental charges for the next two years are as follows:

2017	\$ 54,460
2018	\$ 31,768

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2016

9. Volunteer credit policy

Effective March 22, 2009, volunteers can earn credits at the value of \$12 per hour by performing approved volunteer work. These credits can be applied against future equipment rentals up to 100% of the total rental charge, can be transferred to another member and can be carried forward for twelve months after they were accumulated. As at June 30, 2016, there were unused volunteer credits of \$3,392 (2015 - \$876). Volunteer credits are not recorded on these financial statements.

10. Economic dependence

The volume of financial activity undertaken by the Organization with its funding bodies is of sufficient magnitude that the discontinuance of funding would endanger the ability of the Organization to continue as a going concern.

**Winnipeg Film Group Inc.
Schedule of Revenue**

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Operating Fund								
Earned revenue								
Admissions	\$ 102,227	\$ 93,030	\$ -	\$ -	\$ 288	\$ -	\$ 102,515	\$ 93,030
Distribution revenue	-	-	61,088	62,408	-	-	61,088	62,408
Facility rental revenue								
Rental revenue - cinema	22,673	20,576	-	-	-	-	22,673	20,576
Rental revenue - equipment	-	-	-	-	29,063	31,204	29,063	31,204
Rental revenue - other	2,172	2,115	1,086	1,057	13,981	8,214	17,239	11,386
Total facility rental revenue	24,845	22,691	1,086	1,057	43,044	39,418	68,975	63,166
Workshops, classes and conferences	-	437	-	-	35,690	20,102	35,690	20,539
Membership dues and fees	8,065	6,771	2,553	2,262	15,142	13,222	25,760	22,255
Sales and commissions								
Concession sales	21,032	21,547	-	-	-	-	21,032	21,547
External production revenue	209	-	841	5,549	209	1,701	1,259	7,250
Liability insurance	-	-	-	-	7,400	6,200	7,400	6,200
Media stock	-	-	-	24	1,588	2,862	1,588	2,886
Members' recoveries	78	37	1,873	2,564	48	378	1,999	2,979
Merchandise/publications	1,546	95	431	3,438	-	1	1,977	3,534
Sales and commissions - other	4,822	11,079	7	36	16	54	4,845	11,169
Services in kind	-	-	-	-	11,872	9,862	11,872	9,862
WFG Access Bursary	-	-	-	-	1,235	1,790	1,235	1,790
Total sales and commissions	27,687	32,758	3,152	11,611	22,368	22,848	53,207	67,217
Trust and investment revenue	531	686	266	343	531	686	1,328	1,715
Other earned revenue	14,540	275	738	259	1,257	122	16,535	656
Total earned revenue	177,895	156,648	68,883	77,940	118,320	96,398	365,098	330,986

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Revenue - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Public sector revenue								
Federal government								
Canada Council - operating	96,850	95,980	49,501	48,990	65,019	66,400	211,370	211,370
Canada Council - other	870	53,055	-	7,350	-	-	870	60,405
Other	-	7,158	-	-	-	-	-	7,158
Total federal government	97,720	156,193	49,501	56,340	65,019	66,400	212,240	278,933
Provincial government								
Manitoba Arts Council - operating	38,000	38,000	19,000	19,000	38,000	38,000	95,000	95,000
Manitoba Arts Council - other	2,800	-	1,400	-	2,800	-	7,000	-
Other	-	-	3,000	-	14,700	11,700	17,700	11,700
Manitoba Film and Sound Development Corporation	-	2,000	4,000	4,000	16,000	16,000	20,000	22,000
Total provincial government	40,800	40,000	27,400	23,000	71,500	65,700	139,700	128,700
Municipal government								
Winnipeg Arts Council - operating	19,910	18,100	9,955	9,050	19,910	18,100	49,775	45,250
Other public sector revenue	-	-	-	-	10,280	10,280	10,280	10,280
Total public sector revenue	158,430	214,293	86,856	88,390	166,709	160,480	411,995	463,163

See accompanying notes to the financial statements.

**Winnipeg Film Group Inc.
Schedule of Revenue - continued**

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Private sector revenue								
Individual donations	<u>22,196</u>	2,645	<u>176</u>	270	<u>2,656</u>	1,263	<u>25,028</u>	4,178
Corporate sponsorships								
Sponsorships	<u>9,567</u>	27,936	<u>4,852</u>	1,044	<u>3,517</u>	239	<u>17,936</u>	29,219
Foundation grants and donations	<u>400</u>	8,460	<u>200</u>	2,511	<u>400</u>	5,323	<u>1,000</u>	16,294
Fundraising events	<u>175</u>	4,156	-	-	<u>776</u>	1,504	<u>951</u>	5,660
Other private sector revenue	<u>-</u>	-	<u>-</u>	-	<u>4,601</u>	8,006	<u>4,601</u>	8,006
Total private sector revenue	<u>32,338</u>	43,197	<u>5,228</u>	3,825	<u>11,950</u>	16,335	<u>49,516</u>	63,357
Other revenue (expenditure)	<u>(184)</u>	2,149	<u>834</u>	1,280	<u>1,853</u>	6,916	<u>2,503</u>	10,345
	<u>\$ 368,479</u>	\$ 416,287	<u>\$ 161,801</u>	\$ 171,435	<u>\$ 298,832</u>	\$ 280,129	<u>\$ 829,112</u>	\$ 867,851

Capital Fund

Amortization of deferred contributions	\$ 32,202	\$ 35,352	\$ 7,929	\$ 7,556	\$ 23,890	\$ 21,019	\$ 64,021	\$ 63,927
Rental surcharge	-	-	-	-	-	780	-	780
Capital surcharge	-	10,697	-	-	-	-	-	10,697
	<u>\$ 32,202</u>	<u>\$ 46,049</u>	<u>\$ 7,929</u>	<u>\$ 7,556</u>	<u>\$ 23,890</u>	<u>\$ 21,799</u>	<u>\$ 64,021</u>	<u>\$ 75,404</u>

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Expenditures

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Operating Fund								
Artistic expenditures								
Artist fees								
Artist fees	\$ 300	\$ 4,820	\$ -	\$ -	\$ 3,195	\$ -	\$ 3,495	\$ 4,820
Artist royalties	-	-	44,103	39,278	-	-	44,103	39,278
Awards	-	-	4,000	4,000	39,490	45,540	43,490	49,540
Curator fees	1,500	1,800	-	-	-	-	1,500	1,800
Film rental and artist fees	31,543	40,800	370	-	930	891	32,843	41,691
Juror and speaker fees	-	13,550	300	300	1,755	1,200	2,055	15,050
Total artist fees	33,343	60,970	48,773	43,578	45,370	47,631	127,486	152,179
Artistic salaries and benefits	72,022	71,146	42,379	42,027	61,638	55,603	176,039	168,776
Production and technical salaries	64,617	68,956	-	-	23,676	42,903	88,293	111,859
Exhibition, programming and production expenditures								
Artist travel and accommodations	120	3,447	-	-	-	-	120	3,447
Bad debts (recovery)	-	7,500	-	(81)	-	-	-	7,419
Corporate expenditures	2,029	1,366	850	797	2,285	1,417	5,164	3,580
Courier, shipping and postage	4,381	5,047	2,508	2,863	815	855	7,704	8,765
Equipment under \$1,000 and rentals	1,578	1,933	601	1,373	3,258	5,103	5,437	8,409
External production services	-	-	795	6,562	-	3,379	795	9,941
Jury expenditures	-	-	-	-	-	113	-	113
Licenses	1,999	2,119	1,598	1,637	1,753	1,589	5,350	5,345
Member liability insurance	-	-	-	-	1,458	1,458	1,458	1,458
Office supplies	1,536	1,506	825	1,446	1,442	1,792	3,803	4,744
Planning and development	478	-	239	-	478	-	1,195	-
Premiere	-	-	12	-	466	736	478	736
Purchases for resale	209	-	259	255	1,898	2,653	2,366	2,908
Services in kind	7,375	2,525	-	-	-	-	7,375	2,525
Special projects	7,111	27,727	990	8,927	4,808	3,703	12,909	40,357

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Expenditures - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Staff travel and training	3,076	2,809	7,434	2,334	2,542	2,491	13,052	7,634
Telephone	3,117	3,102	1,273	1,185	2,153	1,983	6,543	6,270
Volunteer debits	-	-	-	-	2,663	669	2,663	669
Total exhibition, programming and production expenditures	33,009	59,081	17,384	27,298	26,019	27,941	76,412	114,320
Professional development programming								
Artist travel and accommodations	-	4,513	-	-	-	-	-	4,513
Documentary forum production	-	4,519	-	-	-	-	-	4,519
Courier, shipping and postage	-	66	-	-	57	48	57	114
Staff travel and training	-	416	-	-	-	-	-	416
Workshop	-	-	-	-	35,597	29,554	35,597	29,554
Total professional development programming	-	9,514	-	-	35,654	29,602	35,654	39,116
Catalogue, publication and documentation	21,641	22,330	3,123	686	-	1,372	24,764	24,388
Collections management	-	-	2,018	1,463	-	-	2,018	1,463
Education, audience development and outreach								
Access bursary	-	-	-	-	1,235	1,790	1,235	1,790
Outreach	-	639	573	1,371	4,337	6,433	4,910	8,443
Other education and audience development	3,513	2,572	-	-	905	890	4,418	3,462
Total education, audience development and outreach	3,513	3,211	573	1,371	6,477	9,113	10,563	13,695
Total artistic expenditures	228,145	295,208	114,250	116,423	198,834	214,165	541,229	625,796

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Expenditures - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
Facility operating expenditures								
Facility operating salaries	<u>11,755</u>	<u>12,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,755</u>	<u>12,293</u>
General facility expenditures								
Concessions purchases	<u>6,887</u>	<u>7,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,887</u>	<u>7,566</u>
Organization, equipment and facility insurance	<u>6,561</u>	<u>6,601</u>	<u>3,281</u>	<u>3,301</u>	<u>6,561</u>	<u>6,601</u>	<u>16,403</u>	<u>16,503</u>
Repairs and maintenance	<u>6,461</u>	<u>8,501</u>	<u>824</u>	<u>2,522</u>	<u>3,360</u>	<u>4,933</u>	<u>10,645</u>	<u>15,956</u>
Workers compensation	<u>261</u>	<u>800</u>	<u>131</u>	<u>400</u>	<u>261</u>	<u>800</u>	<u>653</u>	<u>2,000</u>
Total general facility expenditures	<u>20,170</u>	<u>23,468</u>	<u>4,236</u>	<u>6,223</u>	<u>10,182</u>	<u>12,334</u>	<u>34,588</u>	<u>42,025</u>
Rent	<u>19,031</u>	<u>18,814</u>	<u>7,244</u>	<u>7,162</u>	<u>23,976</u>	<u>23,703</u>	<u>50,251</u>	<u>49,679</u>
Total facility operating expenditures	<u>50,956</u>	<u>54,575</u>	<u>11,480</u>	<u>13,385</u>	<u>34,158</u>	<u>36,037</u>	<u>96,594</u>	<u>103,997</u>
Marketing and communication								
Marketing production	<u>3,788</u>	<u>5,792</u>	<u>336</u>	<u>1,022</u>	<u>1,182</u>	<u>1,710</u>	<u>5,306</u>	<u>8,524</u>
Fundraising expenditures								
Fundraising events (gross)	<u>-</u>	<u>698</u>	<u>-</u>	<u>-</u>	<u>364</u>	<u>-</u>	<u>364</u>	<u>698</u>
Fundraising expenditures	<u>60</u>	<u>136</u>	<u>30</u>	<u>43</u>	<u>60</u>	<u>85</u>	<u>150</u>	<u>264</u>
Total fundraising expenditures	<u>60</u>	<u>834</u>	<u>30</u>	<u>43</u>	<u>424</u>	<u>85</u>	<u>514</u>	<u>962</u>
Administration expenditures								
Administration salaries and fees	<u>42,114</u>	<u>44,266</u>	<u>43,743</u>	<u>39,276</u>	<u>42,114</u>	<u>44,266</u>	<u>127,971</u>	<u>127,808</u>
Professional fees	<u>6,700</u>	<u>4,285</u>	<u>3,350</u>	<u>2,143</u>	<u>6,700</u>	<u>4,475</u>	<u>16,750</u>	<u>10,903</u>
Rent of administrative spaces	<u>1,416</u>	<u>1,400</u>	<u>708</u>	<u>700</u>	<u>1,416</u>	<u>1,400</u>	<u>3,540</u>	<u>3,500</u>
Bank and services expenditures	<u>7,712</u>	<u>7,249</u>	<u>1,778</u>	<u>1,971</u>	<u>3,458</u>	<u>3,813</u>	<u>12,948</u>	<u>13,033</u>
Total administration expenditures	<u>57,942</u>	<u>57,200</u>	<u>49,579</u>	<u>44,090</u>	<u>53,688</u>	<u>53,954</u>	<u>161,209</u>	<u>155,244</u>
	<u>\$ 340,891</u>	<u>\$ 413,609</u>	<u>\$ 175,675</u>	<u>\$ 174,963</u>	<u>\$ 288,286</u>	<u>\$ 305,951</u>	<u>\$ 804,852</u>	<u>\$ 894,523</u>
Capital Fund								
Amortization of capital assets	<u>\$ 39,424</u>	<u>42,389</u>	<u>\$ 10,099</u>	<u>10,505</u>	<u>\$ 35,835</u>	<u>33,310</u>	<u>\$ 85,358</u>	<u>86,204</u>

See accompanying notes to the financial statements.