

**Winnipeg Film Group Inc.**  
**Financial Statements**  
June 30, 2019

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## Independent Auditors' Report

To the Directors of  
Winnipeg Film Group Inc.

### *Qualified Opinion*

We have audited the financial statements of Winnipeg Film Group Inc. (the "Organization"), which comprise the statement of financial position as at June 30, 2019, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at June 30, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *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 revenue, excess of revenue over expenditures, and cash flows from operations for the years ended June 30, 2019 and 2018, current assets as at June 30, 2019 and 2018, and fund balances as at June 30, 2019 and 2018 and July 1, 2017. Our audit opinion on the financial statements for the year ended June 30, 2018 was also modified because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

## Independent Auditors' Report - continued

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The image shows a handwritten signature in blue ink that reads "Booke & Partners". The signature is written in a cursive, flowing style.

Winnipeg, Canada  
March 26, 2020

Chartered Professional Accountants

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**Winnipeg Film Group Inc.**  
**Statement of Operations**

Year Ended June 30

**2019****2018**

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	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>	<u>Total</u>
<b>Revenue</b>				
Cinematheque (Pages 11 - 13)	\$ 441,810	\$ 18,007	\$ <b>459,817</b>	\$ 406,160
Distribution (Pages 11 - 13)	185,039	8,766	<b>193,805</b>	249,502
Production (Pages 11 - 13)	<u>348,574</u>	<u>23,101</u>	<u><b>371,675</b></u>	<u>374,535</u>
	<u>975,423</u>	<u>49,874</u>	<u><b>1,025,297</b></u>	<u>1,030,197</u>
<b>Expenditures</b>				
Cinematheque (Pages 14 - 16)	421,571	21,701	<b>443,272</b>	404,646
Distribution (Pages 14 - 16)	193,078	9,671	<b>202,749</b>	252,718
Production (Pages 14 - 16)	<u>374,507</u>	<u>22,278</u>	<u><b>396,785</b></u>	<u>371,978</u>
	<u>989,156</u>	<u>53,650</u>	<u><b>1,042,806</b></u>	<u>1,029,342</u>
(Deficiency) excess of revenue over expenditures	<u>\$ (13,733)</u>	<u>\$ (3,776)</u>	<u>\$ <b>(17,509)</b></u>	<u>\$ 855</u>

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See accompanying notes to the financial statements.

**Winnipeg Film Group Inc.**  
**Statement of Changes in Fund Balances**  
Year Ended June 30

**2019**                      2018

	<u>Unrestricted</u>	<u>Externally Restricted</u>	<u>Internally Restricted</u>	<u>Invested in Capital Assets</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ (33,990)	\$ 62,500	\$ 2,500	\$ 7,308	\$ <b>38,318</b>	\$ 37,463
(Deficiency) excess of revenue over expenditures	(13,733)	-	-	(3,776)	<b>(17,509)</b>	855
Interfund transfers	17,989	-	-	(17,989)	-	-
Purchase of capital assets	<u>(21,218)</u>	<u>-</u>	<u>-</u>	<u>21,218</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ (50,952)</u>	<u>\$ 62,500</u>	<u>\$ 2,500</u>	<u>\$ 6,761</u>	<u>\$ <b>20,809</b></u>	<u>\$ 38,318</u>

See accompanying notes to the financial statements.

**Winnipeg Film Group Inc.**  
**Statement of Financial Position**

June 30

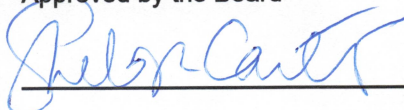
2019

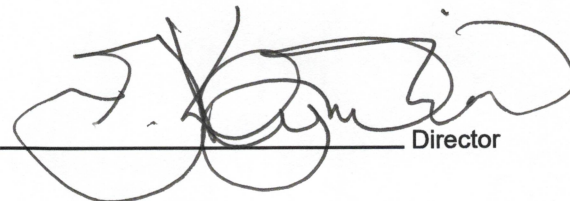
2018

	Operating Fund	Capital Fund	Restricted Fund	Total	Total
<b>Assets</b>					
<b>Current</b>					
Cash and short-term deposits	\$ 86,761	\$ -	\$ -	\$ 86,761	\$ 142,625
Accounts receivable	138,612	-	-	138,612	116,527
Prepaid expenses	16,854	-	-	16,854	16,278
Inventory	1,362	-	-	1,362	1,215
	<u>243,589</u>	-	-	<u>243,589</u>	276,645
Capital assets (Note 3)	-	110,658	-	110,658	143,090
Restricted cash (Note 4)	-	-	65,000	65,000	65,000
Interfund loans	-	17,882	-	17,882	-
	<u>\$ 243,589</u>	<u>\$ 128,540</u>	<u>\$ 65,000</u>	<u>\$ 437,129</u>	<u>\$ 484,735</u>
<b>Liabilities</b>					
<b>Current</b>					
Payables and accruals	\$ 151,413	\$ -	\$ -	\$ 151,413	\$ 175,161
Government remittances payable	-	-	-	-	65
Deferred revenue (Note 5)	125,246	-	-	125,246	135,409
	<u>276,659</u>	-	-	<u>276,659</u>	310,635
Deferred contributions related to capital assets (Note 6)	-	121,779	-	121,779	135,782
Interfund loans	17,882	-	-	17,882	-
	<u>294,541</u>	<u>121,779</u>	-	<u>416,320</u>	446,417
<b>Fund Balances</b>					
Unrestricted	(50,952)	-	-	(50,952)	(33,990)
Externally Restricted (Note 4)	-	-	62,500	62,500	62,500
Internally Restricted (Note 4)	-	-	2,500	2,500	2,500
Invested in Capital Assets	-	6,761	-	6,761	7,308
	<u>(50,952)</u>	<u>6,761</u>	<u>65,000</u>	<u>20,809</u>	<u>38,318</u>
	<u>\$ 243,589</u>	<u>\$ 128,540</u>	<u>\$ 65,000</u>	<u>\$ 437,129</u>	<u>\$ 484,735</u>

Commitment (Note 7)

Approved by the Board

 Director

 Director

See accompanying notes to the financial statements.

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**Winnipeg Film Group Inc.**  
**Statement of Cash Flows**

Year Ended June 30

**2019****2018**

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Cash derived from (applied to)

**Operating**

(Deficiency) excess of revenue over expenditures	\$ (17,509)	\$ 855
Amortization	53,650	66,793
Amortization of deferred contributions	<u>(49,874)</u>	<u>(56,220)</u>

	(13,733)	11,428
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Change in non-cash operating assets and liabilities

Accounts receivable	(22,085)	30,665
Prepaid expenses	(576)	6
Inventory	(147)	-
Payables and accruals	(23,748)	23,944
Government remittances payable	(65)	65
Deferred revenue	<u>(10,163)</u>	<u>(259,166)</u>

	<u>(70,517)</u>	<u>(193,058)</u>
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**Investing**

Purchase of capital assets	(21,218)	(47,475)
Proceeds on disposal of capital assets	-	1,028
Grants received for capital assets	<u>35,871</u>	<u>46,641</u>

	<u>14,653</u>	<u>194</u>
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**Net decrease in cash**

	(55,864)	(192,864)
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Cash, beginning of year

	<u>142,625</u>	<u>335,489</u>
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Cash, end of year

	<u>\$ 86,761</u>	<u>\$ 142,625</u>
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See accompanying notes to the financial statements.

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**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2019

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**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.

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**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) Fund accounting**

These financial statements include the following funds:

- 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 **Restricted Fund** reports externally and internally restricted reserves as follows:
  - An externally restricted working capital reserve. The working capital reserve, originally provided by Arts Stabilization Manitoba Inc. on the basis that the reserve be maintained in perpetuity, is to act as an internal line of credit, to be borrowed and utilized in operations during periods of negative cash flow and be repaid within the annual fiscal period.
  - An internally restricted reserve to meet the deductible required by the Organization's insurance terms of coverage.

**b) 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.

**2. Summary of significant accounting policies (continued)**

**c) Inventory**

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

**d) 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

**e) 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.

**f) Financial instruments**

The Organization recognizes its financial instruments when it becomes party to the contractual provisions of the financial instrument. Financial instruments, except for financial assets with actively traded markets, are initially recorded at fair value with subsequent reporting at amortized cost. In subsequent periods, financial assets with actively traded markets are reported at fair value with any unrealized gains and losses reported in the statement of operations.

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.

**g) 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% (2018 - 40%) to Cinematheque, 40% (2018 - 40%) to Production and Training and 20% (2018 - 20%) to Distribution.

**h) 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.

**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2019

**3. Capital assets**

	<b>Accumulated</b>		<b>2019</b>	<b>2018</b>
	<b>Cost</b>	<b>Amortization</b>	<b>Net Book Value</b>	<b>Net Book Value</b>
Corporate identity	\$ 2,067	\$ 2,067	\$ -	\$ -
Website	72,591	65,524	7,067	5,792
Administrative equipment	86,762	79,021	7,741	8,921
Cinema renovations and equipment	569,709	515,968	53,741	67,707
Distribution equipment	96,960	82,291	14,669	23,413
Production equipment	553,823	526,383	27,440	37,257
	<b>\$ 1,381,912</b>	<b>\$ 1,271,254</b>	<b>\$ 110,658</b>	<b>\$ 143,090</b>

**4. Restricted cash**

The \$65,000 (2018 - \$65,000) of restricted cash consists of \$62,500 (2018 - \$62,500) externally restricted for the Working Capital reserve and \$2,500 (2018 - \$2,500) internally restricted for insurance purposes. As there is an ongoing commitment that the reserves remain funded, the cash has been classified as a long-term asset.

**5. Deferred revenue**

	<b>2019</b>	<b>2018</b>
Grants	\$ 116,193	\$ 121,373
Workshop fees	2,250	7,443
Advance revenues	4,540	4,330
Production awards	2,263	2,263
	<b>\$ 125,246</b>	<b>\$ 135,409</b>

**6. Deferred contributions related to capital assets**

	<b>2019</b>	<b>2018</b>
Website	\$ 5,158	\$ 5,792
Administrative equipment	5,669	7,431
Cinema renovations and equipment	60,444	68,562
Distribution equipment	21,324	21,104
Production equipment	29,184	32,893
	<b>\$ 121,779</b>	<b>\$ 135,782</b>

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**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2019

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**7. Commitment**

The Organization leases certain premises in the Artspace building under an agreement to January 31, 2023. Rental charges are adjusted each year on September 1st. The minimum annual rental charge over this period will be \$56,846 per annum.

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**8. Line of credit**

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 (2018 - \$20,000) and bears interest at prime rate plus 3.00% per annum of which \$20,000 (2018 - \$20,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2019 nor at June 30, 2018.

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**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, 2019, there were unused volunteer credits of \$253 (2018 - \$1,035). Volunteer credits are not recorded on these financial statements.

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**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.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Operating Fund</b>								
<b>Earned revenue</b>								
Admissions	\$ 139,376	\$ 101,708	\$ -	\$ -	\$ 3,405	\$ 6,218	\$ 142,781	\$ 107,926
Distribution revenue	-	100	54,000	87,805	-	-	54,000	87,905
Facility rental revenue								
Rental revenue - cinema	26,900	20,561	-	-	-	-	26,900	20,561
Rental revenue - equipment	-	-	-	-	31,299	35,570	31,299	35,570
Rental revenue - other	2,641	2,275	1,321	1,138	9,122	11,568	13,084	14,981
Total facility rental revenue	29,541	22,836	1,321	1,138	40,421	47,138	71,283	71,112
Workshops, classes and conferences	43	106	-	-	44,330	42,118	44,373	42,224
Membership dues and fees	12,785	10,929	2,928	2,566	13,858	13,452	29,571	26,947
Sales and commissions								
Concession sales	41,780	32,798	-	-	-	-	41,780	32,798
External production revenue	-	-	440	401	123	5,160	563	5,561
Liability insurance	-	-	-	-	4,400	7,400	4,400	7,400
Media stock	-	-	-	-	4,651	7,841	4,651	7,841
Members' recoveries	34	61	2,892	1,981	-	665	2,926	2,707
Merchandise/publications	447	2,000	326	622	-	127	773	2,749
Sales and commissions - other	563	16,171	7	22	13	44	583	16,237
Services in kind	-	-	-	-	33,500	6,512	33,500	6,512
WFG Access Bursary	-	-	-	-	-	1,070	-	1,070
Total sales and commissions	42,824	51,030	3,665	3,026	42,687	28,819	89,176	82,875
Trust and investment revenue	1,064	1,643	532	821	1,064	1,643	2,660	4,107
Other earned revenue	3,616	1,114	158	558	63	21	3,837	1,693
<b>Total earned revenue</b>	<b>229,249</b>	<b>189,466</b>	<b>62,604</b>	<b>95,914</b>	<b>145,828</b>	<b>139,409</b>	<b>437,681</b>	<b>424,789</b>

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Public sector revenue</b>								
Federal government								
Canada Council - operating	<b>111,816</b>	108,862	<b>57,212</b>	55,630	<b>84,342</b>	73,878	<b>253,370</b>	238,370
Canada Council - other	<b>1,000</b>	434	<b>22,738</b>	54,512	<b>70</b>	2,506	<b>23,808</b>	57,452
Other	<b>6,600</b>	3,500	-	-	-	-	<b>6,600</b>	3,500
Total federal government	<b>119,416</b>	112,796	<b>79,950</b>	110,142	<b>84,412</b>	76,384	<b>283,778</b>	299,322
Provincial government								
Manitoba Arts Council - operating	<b>38,000</b>	38,000	<b>19,000</b>	19,000	<b>38,000</b>	38,000	<b>95,000</b>	95,000
Other	-	-	-	-	<b>11,700</b>	11,700	<b>11,700</b>	11,700
Manitoba Film and Sound Development Corporation	-	-	<b>4,000</b>	4,000	<b>16,000</b>	16,000	<b>20,000</b>	20,000
Total provincial government	<b>38,000</b>	38,000	<b>23,000</b>	23,000	<b>65,700</b>	65,700	<b>126,700</b>	126,700
Municipal government								
Winnipeg Arts Council - operating	<b>21,900</b>	20,410	<b>10,950</b>	9,955	<b>21,900</b>	19,910	<b>54,750</b>	50,275
Other public sector revenue	-	-	-	-	<b>10,280</b>	10,280	<b>10,280</b>	10,280
<b>Total public sector revenue</b>	<b>179,316</b>	171,206	<b>113,900</b>	143,097	<b>182,292</b>	172,274	<b>475,508</b>	486,577

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Private sector revenue</b>								
Individual donations	<b>1,989</b>	1,485	<b>840</b>	333	<b>939</b>	1,137	<b>3,768</b>	2,955
Corporate sponsorships	<b>16,593</b>	15,546	<b>1,526</b>	1,535	<b>1,550</b>	15,000	<b>19,669</b>	32,081
Foundation grants and donations	<b>5,665</b>	2,520	<b>2,832</b>	760	<b>5,665</b>	19,104	<b>14,162</b>	22,384
Fundraising events	<b>50</b>	634	<b>79</b>	425	<b>1,327</b>	1,549	<b>1,456</b>	2,608
Other private sector revenue	<b>-</b>	-	<b>-</b>	-	<b>4,485</b>	4,550	<b>4,485</b>	4,550
<b>Total private sector revenue</b>	<b>24,297</b>	20,185	<b>5,277</b>	3,053	<b>13,966</b>	41,340	<b>43,540</b>	64,578
<b>Other revenue (expenditure)</b>	<b>8,948</b>	140	<b>3,258</b>	(1,069)	<b>6,488</b>	(1,038)	<b>18,694</b>	(1,967)
	<b>\$ 441,810</b>	\$ 380,997	<b>\$ 185,039</b>	\$ 240,995	<b>\$ 348,574</b>	\$ 351,985	<b>\$ 975,423</b>	\$ 973,977

**Capital Fund**

Amortization of deferred contributions	<b>\$ 18,007</b>	\$ 25,163	<b>\$ 8,766</b>	\$ 8,507	<b>\$ 23,101</b>	\$ 22,550	<b>\$ 49,874</b>	\$ 56,220
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See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Operating Fund</b>								
<b>Artistic expenditures</b>								
Artist fees								
Artist fees	\$ 932	\$ 12,293	\$ 150	\$ -	\$ 1,434	\$ 10,930	\$ 2,516	\$ 23,223
Artist royalties	-	-	33,888	61,013	-	-	33,888	61,013
Awards	-	-	4,000	4,000	63,500	31,946	67,500	35,946
Curator fees	600	500	-	-	-	-	600	500
Film rental and artist fees	56,513	40,603	199	36,000	169	1,590	56,881	78,193
Juror fees	-	-	450	450	3,150	2,200	3,600	2,650
Total artist fees	<b>58,045</b>	53,396	<b>38,687</b>	101,463	<b>68,253</b>	46,666	<b>164,985</b>	201,525
Artistic salaries and benefits	<b>78,194</b>	75,855	<b>49,515</b>	47,025	<b>81,736</b>	62,132	<b>209,445</b>	185,012
Production and technical salaries	<b>68,133</b>	64,685	<b>800</b>	4,400	<b>40,508</b>	28,713	<b>109,441</b>	97,798
<b>Exhibition, programming and production expenditures</b>								
Artist travel and accommodations	-	150	-	-	3,515	5,976	3,515	6,126
Bad debts	3,486	449	-	116	3,579	2,884	7,065	3,449
Corporate expenditures	5,206	3,171	2,408	1,700	5,998	3,169	13,612	8,040
Courier, shipping and postage	6,773	5,586	3,857	1,987	955	1,695	11,585	9,268
Equipment under \$1,000 and rentals	4,331	1,453	1,901	579	1,543	5,038	7,775	7,070
External production services	825	-	478	487	1,878	5,340	3,181	5,827
Jury expenditures	-	-	-	-	42	-	42	-
Licenses	532	1,424	1,309	947	1,329	3,732	3,170	6,103
Member liability insurance	-	-	-	-	-	-	-	-
Office supplies	2,323	1,436	1,028	936	2,303	1,541	5,654	3,913
Planning and development	-	-	-	-	-	-	-	-
Premiere	-	-	-	-	-	630	-	630
Purchases for resale	3,764	1,792	-	-	3,624	8,230	7,388	10,022
Services in kind	3,275	2,725	-	-	-	-	3,275	2,725
Special projects	3,256	3,859	2,964	3,390	67	15,033	6,287	22,282

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
Staff travel and training	<b>5,644</b>	4,385	<b>13,162</b>	6,955	<b>4,001</b>	2,790	<b>22,807</b>	14,130
Telephone	<b>3,564</b>	3,272	<b>1,396</b>	1,321	<b>2,312</b>	2,111	<b>7,272</b>	6,704
Volunteer debits	-	-	-	-	<b>754</b>	1,391	<b>754</b>	1,391
Total exhibition, programming and production expenditures	<b>42,979</b>	29,702	<b>28,503</b>	18,418	<b>31,900</b>	59,560	<b>103,382</b>	107,680
Professional development programming								
Artist travel and accommodations	-	1,913	-	-	-	-	-	1,913
Documentary forum production	<b>1,263</b>	2,440	-	-	-	-	<b>1,263</b>	2,440
Courier, shipping and postage	<b>71</b>	-	-	-	<b>34</b>	67	<b>105</b>	67
Office supplies	<b>386</b>	75	-	-	-	-	<b>386</b>	75
Staff travel and training	<b>1,023</b>	26	-	-	-	-	<b>1,023</b>	26
Workshop	-	-	-	-	<b>44,125</b>	36,503	<b>44,125</b>	36,503
Total professional development programming	<b>2,743</b>	4,454	-	-	<b>44,159</b>	36,570	<b>46,902</b>	41,024
Catalogue, publication and documentation	<b>20,666</b>	21,170	-	6,080	-	-	<b>20,666</b>	27,250
Collections management	-	-	<b>1,081</b>	1,065	-	-	<b>1,081</b>	1,065
Education, audience development and outreach								
Access bursary	-	-	-	-	-	1,070	-	1,070
Outreach	<b>782</b>	850	-	-	<b>7,363</b>	14,955	<b>8,145</b>	15,805
Other education and audience development	<b>894</b>	3,039	-	-	<b>827</b>	2	<b>1,721</b>	3,041
Total education, audience development and outreach	<b>1,676</b>	3,889	-	-	<b>8,190</b>	16,027	<b>9,866</b>	19,916
<b>Total artistic expenditures</b>	<b>272,436</b>	253,151	<b>118,586</b>	178,451	<b>274,746</b>	249,668	<b>665,768</b>	681,270

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>Facility operating expenditures</b>								
Facility operating salaries	<u>28,991</u>	17,841	-	-	-	-	<u>28,991</u>	17,841
General facility expenditures								
Concessions purchases	<u>15,767</u>	12,281	-	-	-	-	<u>15,767</u>	12,281
Organization, equipment and facility insurance	<u>7,762</u>	6,439	<u>3,881</u>	3,220	<u>7,762</u>	6,439	<u>19,405</u>	16,098
Repairs and maintenance	<u>8,698</u>	4,102	<u>3,162</u>	1,465	<u>7,528</u>	7,509	<u>19,388</u>	13,076
Repairs and maintenance - flood	-	-	-	-	-	-	-	-
Workers compensation	<u>758</u>	709	<u>385</u>	355	<u>758</u>	709	<u>1,901</u>	1,773
Total general facility expenditures	<u>32,985</u>	23,531	<u>7,428</u>	5,040	<u>16,048</u>	14,657	<u>56,461</u>	43,228
Rent	<u>17,410</u>	18,468	<u>4,837</u>	5,557	<u>23,383</u>	25,510	<u>45,630</u>	49,535
<b>Total facility operating expenditures</b>	<u><b>79,386</b></u>	59,840	<u><b>12,265</b></u>	10,597	<u><b>39,431</b></u>	40,167	<u><b>131,082</b></u>	110,604
<b>Marketing and communication</b>								
Marketing production	<u>11,872</u>	6,138	<u>3,939</u>	1,361	<u>3,907</u>	2,311	<u>19,718</u>	9,810
<b>Fundraising expenditures</b>								
Fundraising events - gross	-	-	-	1,623	-	85	-	1,708
Fundraising expenditures	-	30	-	15	-	30	-	75
<b>Total fundraising expenditures</b>	-	30	-	1,638	-	115	-	1,783
<b>Administration expenditures</b>								
Administration salaries and fees	<u>45,047</u>	35,123	<u>51,279</u>	42,655	<u>44,293</u>	35,123	<u>140,619</u>	112,901
Professional fees	<u>4,265</u>	8,936	<u>2,132</u>	4,468	<u>4,265</u>	8,936	<u>10,662</u>	22,340
Rent of administrative spaces	<u>4,801</u>	2,802	<u>2,983</u>	1,401	<u>3,432</u>	2,802	<u>11,216</u>	7,005
Bank and services expenditures	<u>3,764</u>	9,303	<u>1,894</u>	2,029	<u>4,433</u>	5,504	<u>10,091</u>	16,836
<b>Total administration expenditures</b>	<u><b>57,877</b></u>	56,164	<u><b>58,288</b></u>	50,553	<u><b>56,423</b></u>	52,365	<u><b>172,588</b></u>	159,082
	<u><b>\$ 421,571</b></u>	<u>\$ 375,323</u>	<u><b>\$ 193,078</b></u>	<u>\$ 242,600</u>	<u><b>\$ 374,507</b></u>	<u>\$ 344,626</u>	<u><b>\$ 989,156</b></u>	<u>\$ 962,549</u>
<b>Capital Fund</b>								
Amortization of capital assets	<u><b>\$ 21,701</b></u>	<u>\$ 29,323</u>	<u><b>\$ 9,671</b></u>	<u>\$ 10,118</u>	<u><b>\$ 22,278</b></u>	<u>\$ 27,352</u>	<u><b>\$ 53,650</b></u>	<u>\$ 66,793</u>

See accompanying notes to the financial statements.