

WINNIPEG FILM GROUP INC.

Financial Statements

Year Ended June 30, 2020

INDEPENDENT AUDITOR'S 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, 2020, and the statements of revenues and expenditures, changes in net assets 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, 2020, 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.

Basis for Qualified Opinion

The Organization derives revenue from cash transactions for their admissions and concessions revenue, 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 revenue, excess of revenues over expenses, and cash flows from operations for the year ended June 30, 2020, and current assets and net assets as at November 30, 2020. Our audit opinion on the financial statements for the year ended June 30, 2020 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Other Matter

The financial statements for the year ended June 30, 2019 were audited by another auditor who expressed a qualified opinion on those financial statements on March 26, 2020.



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 relating 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.

Auditor's 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 auditor's 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. 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 auditor's 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 auditor's 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.

Winnipeg, Manitoba
January 5, 2021



Chartered Professional Accountants Inc.

WINNIPEG FILM GROUP INC.
Statement of Financial Position
June 30, 2020

	Operating Fund	Capital Fund	Restricted Fund	Total 2020	Total 2019
ASSETS					
CURRENT					
Cash (Note 3)	\$ 59,263	\$ -	\$ -	\$ 59,263	\$ 86,761
Accounts receivable (Note 4)	209,512	-	-	209,512	138,612
Inventory	27,987	-	-	27,987	1,362
Prepaid expenses	18,320	-	-	18,320	16,854
	315,082	-	-	315,082	243,589
CAPITAL ASSETS (Note 5)	-	87,606	-	87,606	110,658
RESTRICTED CASH (Note 6)	-	-	65,000	65,000	65,000
INTERFUND LOANS	(17,882)	17,882	-	-	-
	\$ 297,200	\$ 105,488	\$ 65,000	\$ 467,688	\$ 419,247

WINNIPEG FILM GROUP INC.
Statement of Financial Position
June 30, 2020

	Operating Fund	Capital Fund	Restricted Fund	Total 2020	Total 2019
LIABILITIES AND NET ASSETS					
CURRENT					
Accounts payable and accrued liabilities	\$ 87,413	\$ -	\$ -	\$ 87,413	\$ 151,413
Government remittances payable	613	-	-	613	-
Deferred revenue (Note 7)	280,333	-	-	280,333	125,246
	368,359	-	-	368,359	276,659
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 8)					
	-	107,953	-	107,953	121,779
	368,359	107,953	-	476,312	398,438
NET ASSETS					
Unrestricted	(71,159)	-	-	(71,159)	(50,952)
Externally Restricted (Note 6)	-	-	62,500	62,500	62,500
Internally Restricted (Note 6)	-	-	2,500	2,500	2,500
Invested in Capital Assets	-	(2,465)	-	(2,465)	6,761
	(71,159)	(2,465)	65,000	(8,624)	20,809
	\$ 297,200	\$ 105,488	\$ 65,000	\$ 467,688	\$ 419,247

ON BEHALF OF THE BOARD

Kevin Tabachnick Director

Julius Halseth Director

WINNIPEG FILM GROUP INC.
Statement of Revenues and Expenditures
Year Ended June 30, 2020

	Operating Fund	Capital Fund	2020	2019
REVENUE				
Cinematheque (Schedule 1)	\$ 461,715	\$ 12,947	\$ 474,662	\$ 459,817
Distribution (Schedule 1)	188,573	7,987	196,560	193,805
Production (Schedule 1)	368,959	22,292	391,251	371,675
	1,019,247	43,226	1,062,473	1,025,297
EXPENSES				
Cinematheque (Schedule 2)	479,960	18,173	498,133	443,272
Distribution (Schedule 2)	170,899	8,850	179,749	202,749
Production (Schedule 2)	397,290	16,734	414,024	396,785
	1,048,149	43,757	1,091,906	1,042,806
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (28,902)	\$ (531)	\$ (29,433)	\$ (17,509)

WINNIPEG FILM GROUP INC.
Statement of Changes in Net Assets
Year Ended June 30, 2020

	Unrestricted Fund	Restricted Fund	Invested in Fixed Assets	2020	2019
NET ASSETS -					
BEGINNING OF YEAR \$	(50,952) \$	65,000 \$	6,761 \$	20,809 \$	38,318
Deficiency of revenue over expenses	(28,902)	-	(531)	(29,433)	(17,509)
Purchase of fixed assets	(20,705)	-	20,705	-	-
Deferred contributions received	29,400	-	(29,400)	-	-
NET ASSETS - END OF YEAR	\$ (71,159) \$	65,000 \$	(2,465) \$	(8,624) \$	20,809

WINNIPEG FILM GROUP INC.**Statement of Cash Flows****Year Ended June 30, 2020**

	2020	2019
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (29,433)	\$ (17,509)
Items not affecting cash:		
Amortization of capital assets	43,757	53,650
Amortization of deferred contributions	(43,226)	(49,874)
	(28,902)	(13,733)
Changes in non-cash working capital:		
Accounts receivable	(71,222)	(22,085)
Inventory	(26,625)	(147)
Prepaid expenses	(1,466)	(576)
Accounts payable and accrued liabilities	(64,001)	(23,748)
Government remittances payable	935	(65)
Deferred revenue	155,087	(10,163)
	(7,292)	(56,784)
Cash flow from (used by) operating activities	(36,194)	(70,517)
INVESTING ACTIVITIES		
Purchase of capital assets	(20,705)	(21,218)
Grants received for fixed assets	29,400	35,871
Cash flow from investing activities	8,695	14,653
DECREASE IN CASH FLOW	(27,499)	(55,864)
CASH - BEGINNING OF YEAR	151,761	207,625
CASH - END OF YEAR	\$ 124,262	\$ 151,761
CASH CONSISTS OF:		
Cash	\$ 59,263	\$ 86,761
Restricted Cash	65,000	65,000
	\$ 124,263	\$ 151,761

WINNIPEG FILM GROUP INC.

Notes to Financial Statements

Year Ended June 30, 2020

1. PURPOSE OF THE ORGANIZATION

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 Organizations' 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

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

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.

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WINNIPEG FILM GROUP INC.

Notes to Financial Statements

Year Ended June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Winnipeg Film Group Inc. 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.

Inventory

Inventory is comprised of film stock, DVD and books for sale and is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis. The increase this year relates to recording the DVDs and books that the organization held for sale.

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Furniture, fixtures and cinema renovations	10 years	straight-line method
Film and video equipment	5 years	straight-line method
Corporate identity, website, software, and office copmuters	3 years	straight-line method

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.

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 opertaions.

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WINNIPEG FILM GROUP INC.

Notes to Financial Statements

Year Ended June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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% to Cinematheque, 40% to Production and Training and 20% to Distribution.

3. LINE OF CREDIT

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 (2019 - \$20,000) and bears interest at prime plus 3.00% per annum of which \$20,000 (2019 - \$20,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2020 nor at June 30, 2019.

4. ACCOUNTS RECEIVABLE

	2020	2019
Accounts receivable	\$ 75,551	\$ 74,067
Awards receivable	51,102	75,495
Canada emergency wage subsidy receivable	86,124	-
Subtotal	212,777	149,562
Allowance for doubtful accounts	(3,110)	(11,272)
	\$ 209,667	\$ 138,290

WINNIPEG FILM GROUP INC.

Notes to Financial Statements

Year Ended June 30, 2020

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value
Corporate identity	\$ 2,067	\$ 2,067	\$ -
Website	72,591	69,424	3,167
Administration equipment	87,670	81,261	6,409
Cinema renovations and equipment	571,042	534,140	36,902
Distribution equipment	100,040	91,141	8,899
Production equipment	569,206	536,977	32,229
	\$ 1,402,616	\$ 1,315,010	\$ 87,606

	Cost	Accumulated amortization	2019 Net book value
Corporate identity	\$ 2,067	\$ 2,067	\$ -
Website	72,591	65,524	7,067
Administration equipment	86,762	79,021	7,741
Cinematheque renovations and equipment	569,709	515,968	53,741
Distribution equipment	96,960	82,291	14,669
Production equipment	553,823	526,383	27,440
	\$ 1,381,912	\$ 1,271,254	\$ 110,658

6. RESTRICTED CASH

The \$65,000 (2019 - \$65,000) of restricted cash consists of \$62,500 (2019 - \$62,500) externally restricted for the Working Capital reserve and \$2,500 (2019 - \$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.

7. DEFERRED REVENUE

	2020	2019
Grants	\$ 226,699	\$ 116,193
Production awards	45,000	2,263
Advance revenues	5,214	4,540
Workshop fees	420	2,250
	\$ 277,333	\$ 125,246

WINNIPEG FILM GROUP INC.

Notes to Financial Statements

Year Ended June 30, 2020

8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2020	2019
Website	\$ 2,200	\$ 5,158
Administrative equipment	3,906	5,669
Cinema renovations and equipment	51,212	60,444
Distribution equipment	15,300	21,324
Production equipment	35,335	29,184
	\$ 107,953	\$ 121,779

9. 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.

10. 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.

11. 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.

12. SUBSEQUENT EVENTS

Subsequent to year-end the Organization has been impacted by the COVID-19 health pandemic. The Cinema remained closed, due to various provincial restrictions, and the Organization has seen a decrease in revenue compared to prior years. The Organization has been able to use the Canada Emergency Wage Subsidy program to help cover a portion of the wage expense. The full financial impact cannot be reasonably measured at this time.

Winnipeg Film Group Schedule of Revenue

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Operating Fund								
Earned revenue								
Admissions	\$ 100,787	\$ 139,376	\$ -	\$ -	\$ 1,943	\$ 3,405	\$ 102,730	\$ 142,781
Distribution revenue	-	-	38,448	54,000	-	-	38,448	54,000
Facility rental revenue								
Rental revenue - cinema	24,875	26,900	-	-	-	-	24,875	26,900
Rental revenue - equipment	-	-	-	-	25,345	31,299	25,345	31,299
Rental revenue - other	2,309	2,641	1,155	1,321	10,747	9,122	14,211	13,084
Total facility rental revenue	27,184	29,541	1,155	1,321	36,092	40,421	64,431	71,283
Workshops, classes and conferences	1,563	43	-	-	13,815	44,330	15,378	44,373
Membership dues and fees	11,627	12,785	3,089	2,928	7,324	13,858	22,040	29,571
Sales and Commissions								
Ad sales	600	-	-	-	-	-	600	-
Concession sales	32,540	41,780	-	-	-	-	32,540	41,780
External production revenue	9	-	178	440	2,086	123	2,273	563
Liability insurance	-	-	-	-	6,450	4,400	6,450	4,400
Media stock	-	-	-	-	7,534	4,651	7,534	4,651
Members' recoveries	-	34	268	2,892	-	-	268	2,926
Merchandise/publications	2,356	447	755	326	209	-	3,319	773
Sales and commissions - other	4,496	563	841	7	-	13	5,338	583
Services in kind	-	-	-	-	29,641	33,500	29,641	33,500
WFG Access Bursary	-	-	-	-	805	-	805	-
Total sales and commissions	40,001	42,824	2,042	3,665	46,725	42,687	88,768	89,176
Trust and investment revenue	716	1,064	358	532	716	1,064	1,789	2,660
Other earned revenue	-	3,616	550	158	230	63	780	3,837
Total earned revenue	181,877	229,249	45,641	62,604	106,844	145,828	334,363	437,681

Winnipeg Film Group
Schedule of Revenue - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Public sector revenue								
Federal government								
Canada Council - operating	110,615	111,816	57,941	57,212	94,813	84,342	263,370	253,370
Canada Council - other	-	1,000	-	22,738	-	70	-	23,808
Telefilm	2,012	6,600	-	-	-	-	2,012	-
COVID-19 Funding	42,488	-	18,145	-	25,491	-	86,124	-
Total federal government	155,115	119,416	76,087	79,950	120,304	84,412	351,506	277,178
Provincial government								
Manitoba Arts Council - operating	38,000	38,000	19,000	19,000	38,000	38,000	95,000	95,000
Other	-	-	-	-	11,700	11,700	11,700	11,700
Manitoba Film and Sound Development Corporation	-	-	4,000	4,000	16,000	16,000	20,000	20,000
Total provincial government	38,000	38,000	23,000	23,000	65,700	65,700	126,700	126,700
Municipal government								
Winnipeg Arts Council - operating	21,900	21,900	10,951	10,950	21,900	21,900	54,751	54,750
Other public sector revenue	-	-	-	-	10,280	10,280	10,280	10,280
Total public sector revenue	215,015	179,316	110,037	113,900	218,184	182,292	543,236	468,908

Winnipeg Film Group
Schedule of Revenue - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Private sector revenue								
Individual donations	2,058	1,989	1,380	840	2,793	939	6,231	3,768
Corporate sponsorships	26,878	16,593	8,080	1,526	1,900	1,550	36,858	19,669
Foundation grants and donations	20,000	5,665	10,000	2,832	20,000	5,665	50,000	14,162
Fundraising events	-	50	-	79	823	1,327	823	1,456
Other private sector revenue	-	-	-	-	4,300	4,485	4,300	4,485
Total private sector revenue	48,936	24,297	19,460	5,277	29,817	13,966	98,213	43,540
Other Revenue	15,887	8,948	13,435	3,258	14,114	6,488	43,436	18,694
	\$ 461,715	\$ 441,810	\$ 188,573	\$ 185,039	\$ 368,959	\$ 348,574	\$ 1,019,247	\$ 968,823

Capital Fund

Amortization of deferred contributions	\$ 12,947	\$ 18,007	\$ 7,987	\$ 8,766	\$ 22,292	\$ 23,101	\$ 43,226	\$ 49,874
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Winnipeg Film Group Schedule of Expenses

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Operating Fund								
Artistic expenditures								
Artist fees								
Artist fees	2,814	932	200	150	1,626	1,434	4,640	2,516
Artist royalties	-	-	27,524	33,888	-	-	27,524	33,888
Awards	-	-	4,000	4,000	55,641	63,500	59,641	67,500
Curator fees	1,000	600	50	-	-	-	1,050	600
Film rental and artist fees	56,933	56,513	-	199	-	169	56,933	56,881
Juror fees	600	-	525	450	2,200	3,150	3,325	3,600
Total artist fees	61,347	58,045	32,299	38,687	59,467	68,253	153,112	164,985
Artistic salaries and benefits	82,295	78,194	61,363	49,515	79,347	81,736	223,005	209,445
Production and technical salaries	84,570	68,133	-	800	41,886	40,508	126,456	109,441
Exhibition, programming and production expenditures								
Artist travel and accommodations	2,374	-	-	-	279	3,515	2,653	3,515
Bad debts	-	3,486	-	-	-	3,579	-	7,065
Corporate expenditures	3,027	5,206	2,335	2,408	3,789	5,998	9,151	13,612
Courier, shipping and postage	9,407	6,773	1,017	3,857	948	955	11,372	11,585
Equipment under \$1,000 and rentals	1,896	4,331	1,177	1,901	1,896	1,543	4,969	7,775
External production services	159	825	193	478	2,181	1,878	2,533	3,181
Food, Beverages and supplies	4,817	-	-	-	805	-	5,622	-
Jury expenditures	-	-	-	-	36	42	36	42
Licenses	488	532	193	1,309	821	1,329	1,502	3,170
Member liability insurance	-	-	-	-	-	-	-	-
Office supplies	1,967	2,323	1,478	1,028	2,166	2,303	5,612	5,654
Planning and development	-	-	-	-	-	-	-	-
Premiere	-	-	-	-	-	-	-	-
Purchases for resale	50	3,764	-	-	7,410	3,624	7,460	7,388

Winnipeg Film Group
Schedule of Expenses - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total		
	2020	2019	2020	2019	2020	2019	2020	2019	
Services in kind	7,119	3,275	-	-	-	-	7,119	3,275	
Special projects	1,148	3,256	-	5	2,964	5,341	67	6,484	6,287
Staff travel and training	2,165	5,644	2,103	13,162	9,213	4,001	13,482	22,807	
Telephone and internet	4,439	3,564	969	1,396	1,282	2,312	6,691	7,272	
Volunteer debits and member costs	-	-	221	-	956	754	1,176	754	
Total exhibition, programming and production expenditures	39,056	42,979	9,682	28,503	37,122	31,900	85,860	103,382	
Professional development programming									
Artist travel and accommodations	3,044	-	-	-	-	-	3,044	-	
Documentary forum production	690	1,263	-	-	-	-	690	1,263	
Courier, shipping and postage	-	71	-	-	28	34	28	105	
Office supplies	884	386	-	-	-	-	884	386	
Staff travel and training	-	1,023	-	-	-	-	-	1,023	
Workshop	-	-	-	-	36,770	44,125	36,770	44,125	
Total professional development programming	4,617	2,743	-	-	36,797	44,159	41,415	46,902	
Catalogue, publication and documentation	16,520	20,666	-	-	-	-	16,520	20,666	
Collections management	-	-	1,381	1,081	-	-	1,381	1,081	

Winnipeg Film Group
Schedule of Expenses - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Education, audience development and outreach								
Access bursary and memberships	652	-	560	-	1,783	-	2,994	-
Outreach	880	782	-	-	940	7,363	1,820	8,145
Other education and audience development	2,665	894	800	-	3,179	827	6,644	1,721
Total education, audience development and outreach	4,196	1,676	1,360	-	5,902	8,190	11,458	9,866
Total artistic expenditures	292,602	272,436	106,084	118,586	260,521	274,746	659,207	665,768
Facility operating expenditures								
Facility operating salaries	31,928	28,991	-	-	-	-	31,928	28,991
General facility expenditures								
Concession purchases	12,341	15,767	-	-	-	-	12,341	15,767
Organization, equipment and facility insurance	13,629	7,762	6,814	3,881	13,629	7,762	34,072	19,405
Repairs and maintenance	7,828	8,698	2,411	3,162	4,096	7,528	14,334	19,388
Repairs and replacements - flood	- 1,453	-	- 727	-	- 1,453	-	- 3,633	-
Workers compensation	530	758	265	385	530	758	1,324	1,901
Total general facility expenditures	32,873	32,985	8,763	7,428	16,801	16,048	58,437	56,461
Rent	17,231	17,410	5,724	4,837	23,166	23,383	46,120	45,630
Total facility operating expenditures	82,031	79,386	14,487	12,265	39,967	39,431	136,485	131,082
Marketing and communication								
Marketing production	10,070	11,872	2,968	3,939	6,656	3,907	19,694	19,718

Winnipeg Film Group
Schedule of Expenses - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Fundraising expenditures								
Fundraising events - gross	-	-	-	-	-	-	-	-
Fundraising expenditures	-	-	-	-	37	-	37	-
Total fundraising expenditures	-	-	-	-	37	-	37	-
Administration expenditures								
Administration salaries and fees	71,753	45,047	35,877	51,279	71,753	44,293	179,384	140,619
Professional fees	12,903	4,265	6,452	2,132	12,903	4,265	32,258	10,662
Rent of administrative spaces	4,709	4,801	3,433	2,983	3,195	3,432	11,337	11,216
Bank and services expenditures	5,892	3,764	1,599	1,894	2,258	4,433	9,749	10,091
Total administration expenditures	95,258	57,877	47,360	58,288	90,110	56,423	232,727	172,588
	479,960	421,571	170,899	193,078	397,290	374,507	1,048,150	989,156
Capital Fund								
Amortization of capital assets	\$ 18,173	\$ 21,701	\$ 8,850	\$ 9,671	\$ 16,734	\$ 22,278	\$ 43,757	\$ 53,650