

**Winnipeg Film Group Inc.**  
**Financial Statements**  
June 30, 2014

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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, 2014, 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.

## Independent Auditors' Report - continued

### *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, 2014, 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.

Winnipeg, Canada  
October 28, 2014

*Booke & Partners*

Chartered Accountants

**Winnipeg Film Group Inc.**  
**Statement of Operations**  
Year Ended June 30

2014 2013

	Operating Fund	Capital Fund	Total	Total
<b>Revenue</b>				
Cinematheque (Pages 12 - 14)	\$ 374,344	\$ 52,640	\$ 426,984	\$ 421,719
Distribution (Pages 12 - 14)	156,033	10,148	166,181	148,096
Production (Pages 12 - 14)	258,094	22,003	280,097	311,247
	<u>788,471</u>	<u>84,791</u>	<u>873,262</u>	<u>881,062</u>
<b>Expenditures</b>				
Cinematheque (Pages 15 - 18)	389,629	39,275	428,904	417,164
Distribution (Pages 15 - 18)	161,143	14,246	175,389	157,915
Production (Pages 15 - 18)	233,858	33,336	267,194	302,995
	<u>784,630</u>	<u>86,857</u>	<u>871,487</u>	<u>878,074</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 3,841</u>	<u>\$ (2,066)</u>	<u>\$ 1,775</u>	<u>\$ 2,988</u>

See accompanying notes to the financial statements.

**Winnipeg Film Group Inc.**  
**Statement of Changes in Net Assets**

Year Ended June 30

2014 2013

	ASM Working Capital	Internally Restricted Reserve	Invested in Capital Assets	Unrestricted	Total	Total
Balance, beginning of year	\$ 62,500	\$ 2,988	\$ 2,399	\$ -	\$ 67,887	\$ 64,899
Excess (deficiency) of revenue over expenditures	-	-	(2,066)	3,841	1,775	2,988
Interfund transfers (Note 7)	-	401	3,440	(3,841)	-	-
Balance, end of year	\$ 62,500	\$ 3,389	\$ 3,773	\$ -	\$ 69,662	\$ 67,887

See accompanying notes to the financial statements.



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

June 30

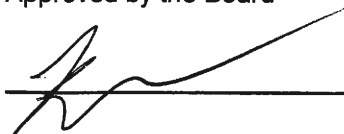
2014

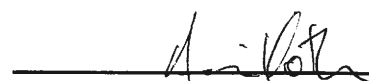
2013

	Operating Fund	Capital Fund	Total	Total
<b>Assets</b>				
Current				
Cash and short-term deposits (Note 3)	\$ 295,711	\$ -	\$ 295,711	\$ 356,049
Accounts receivable	149,933	-	149,933	123,014
Prepaid expenses	18,489	-	18,489	19,809
Inventory	2,145	-	2,145	6,400
	466,278	-	466,278	505,272
Capital assets (Note 4)	-	253,567	253,567	297,392
Due from Capital Fund	56,637	-	56,637	74,084
	<u>\$ 522,915</u>	<u>\$ 253,567</u>	<u>\$ 776,482</u>	<u>\$ 876,748</u>
<b>Liabilities</b>				
Current				
Payables and accruals	\$ 124,076	\$ -	\$ 124,076	\$ 122,623
Government remittances payable	2,776	-	2,776	6,626
Deferred revenue (Note 5)	330,174	-	330,174	384,619
	457,026	-	457,026	513,868
Deferred contributions related to capital assets (Note 6)	-	193,157	193,157	220,909
Due to Operating Fund	-	56,637	56,637	74,084
	<u>457,026</u>	<u>249,794</u>	<u>706,820</u>	<u>808,861</u>
<b>Net Assets</b>				
ASM Working Capital	62,500	-	62,500	62,500
Internally Restricted (Note 7)	3,389	-	3,389	2,988
Invested in Capital Assets	-	3,773	3,773	2,399
	<u>65,889</u>	<u>3,773</u>	<u>69,662</u>	<u>67,887</u>
	<u>\$ 522,915</u>	<u>\$ 253,567</u>	<u>\$ 776,482</u>	<u>\$ 876,748</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

2014 2013

Cash derived from (applied to)

**Operating**

Excess of revenue over expenditures	\$ 1,775	\$ 2,988
Amortization	86,857	86,913
Amortization of deferred contributions	<u>(64,251)</u>	<u>(64,401)</u>
	24,381	25,500

Change in non-cash operating assets and liabilities

Accounts receivable	(26,919)	(17,843)
Prepaid expenses	1,320	(3,869)
Inventory	4,255	(2,400)
Payables and accruals	1,453	(19,060)
Government remittances payable	(3,850)	6,626
Deferred revenue	<u>(52,827)</u>	<u>(11,243)</u>
	<u>(52,187)</u>	<u>(22,289)</u>

**Investing**

Purchase of capital assets	(44,241)	(86,193)
Grants received for capital assets	<u>36,090</u>	<u>74,714</u>
	<u>(8,151)</u>	<u>(11,479)</u>

**Net decrease in cash**

**(60,338) (33,768)**

Cash, beginning of year

356,049 389,817

Cash, end of year

\$ 295,711 \$ 356,049

See accompanying notes to the financial statements.



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**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2014

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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) 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. Three funds are maintained, an Operating Fund, a Capital Fund, and a Working Capital Reserve Fund.

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.

**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.

**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
 June 30, 2014

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

**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% (2013 - 40%) to Cinematheque, 40% (2013 - 40%) to Production and Training and 20% (2013 - 20%) to Distribution.

**3. Cash and short-term deposits**

	<u>2014</u>	<u>2013</u>
Cash	\$ 284,624	\$ 345,037
T-Bill fund	<u>11,087</u>	<u>11,012</u>
	<u>\$ 295,711</u>	<u>\$ 356,049</u>

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 (2013 - \$20,000) and bears interest at prime rate plus 1.00% per annum and is secured by a General Security Agreement. The line of credit was not in use at June 30, 2014.

**4. Capital assets**

	<u>Accumulated</u>	<u>Accumulated</u>	<u>2014</u>	<u>2013</u>
	<u>Cost</u>	<u>Amortization</u>	<u>Net</u>	<u>Net</u>
			<u>Book Value</u>	<u>Book Value</u>
Corporate identity	\$ 2,067	\$ 2,067	\$ -	\$ 28
Website	45,391	40,757	4,634	6,484
Administrative equipment	70,454	51,580	18,874	21,573
Cinema renovations and equipment	470,937	361,970	108,967	143,724
Distribution equipment	89,419	42,412	47,007	54,272
Production equipment	<u>467,293</u>	<u>393,208</u>	<u>74,085</u>	<u>71,311</u>
	<u>\$ 1,145,561</u>	<u>\$ 891,994</u>	<u>\$ 253,567</u>	<u>\$ 297,392</u>

**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
 June 30, 2014

**5. Deferred revenue**

	<u>2014</u>	<u>2013</u>
Grants	\$ 307,456	\$ 366,638
Workshop fees	3,819	4,643
Capital surcharge	-	11,988
Rentals	10,364	650
Prepaid sponsorships	<u>8,535</u>	<u>700</u>
	<u>\$ 330,174</u>	<u>\$ 384,619</u>

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

	<u>2014</u>	<u>2013</u>
Website	\$ 3,674	\$ 3,602
Administrative equipment	13,153	15,986
Cinema renovations and equipment	91,080	119,602
Distribution equipment	40,590	46,672
Production equipment	<u>44,660</u>	<u>35,047</u>
	<u>\$ 193,157</u>	<u>\$ 220,909</u>

**7. Internally restricted reserves**

	<u>2014</u>	<u>2013</u>
Insurance Reserve	\$ 2,500	\$ 2,500
Capital Reserve	889	488
Operating Reserve	<u>-</u>	<u>-</u>
	<u>\$ 3,389</u>	<u>\$ 2,988</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.

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**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2014

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**7. Internally restricted reserves (continued)**

**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 \$3,440 (2013 - \$22,512) from the Unrestricted Fund to the Invested in Capital Assets Fund to fund capital asset purchases.

During the year, the Board of Directors approved the transfer of \$401 (2013 - \$488) from the Unrestricted Fund to the Capital Reserve.

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**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 charge for the next four years are as follows:

2015	\$	49,580
2016		49,580
2017		49,580
2018		28,922

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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, 2014 there were unused volunteer credits of \$601 (2013 - \$856). 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
	2014	2013	2014	2013	2014	2013	
<b>Operating Fund</b>							
<b>Earned revenue</b>							
Admissions	\$ 79,482	\$ 75,531	\$ -	\$ -	\$ -	\$ 128	\$ 79,482
Distribution revenue	-	-	45,705	36,342	-	-	45,705
Facility rental revenue							
Rental revenue - cinema	18,892	24,713	-	-	-	-	18,892
Rental revenue - equipment	-	-	-	-	28,362	37,424	28,362
Rental revenue - other	2,115	2,014	1,057	1,007	7,603	7,886	10,775
<b>Total facility rental revenue</b>	<b>21,007</b>	<b>26,727</b>	<b>1,057</b>	<b>1,007</b>	<b>35,965</b>	<b>45,310</b>	<b>58,029</b>
Workshops, classes and conferences	580	445	-	-	19,094	23,860	19,674
Membership dues and fees	6,425	6,454	2,044	1,657	12,811	13,813	21,280
Sales and commissions							
Concession sales	18,014	18,589	-	-	-	-	18,014
External production revenue	-	-	304	-	476	605	780
Liability insurance	-	-	-	-	7,050	8,650	7,050
Media stock	-	-	178	(24)	1,930	4,743	2,108
Members' recoveries	180	240	1,931	3,100	345	96	2,456
Merchandise/publications	494	174	830	438	8	-	1,332
Sales and commissions - other	3,397	1,878	13	21	27	42	3,437
Services in kind	-	-	-	-	2,796	10,844	2,796
WFG Access Bursary	-	-	-	-	1,365	60	1,365
<b>Total sales and commissions</b>	<b>22,085</b>	<b>20,881</b>	<b>3,256</b>	<b>3,535</b>	<b>13,997</b>	<b>25,040</b>	<b>39,338</b>
Trust and investment revenue	985	1,510	492	755	985	1,510	2,462
Other earned revenue	358	333	76	72	5	5	439
<b>Total earned revenue</b>	<b>130,922</b>	<b>131,881</b>	<b>52,630</b>	<b>43,368</b>	<b>82,857</b>	<b>109,666</b>	<b>266,409</b>
							<b>284,915</b>

See accompanying notes to the financial statements.



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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2014	2013	2014	2013	2014	2013	
<b>Public sector revenue</b>							
Federal government							
Canada Council - operating	90,000	90,000	46,000	46,000	60,420	60,420	196,420
Canada Council - other	39,957	26,119	18,798	931	1,582	812	60,337
Other	11,000	11,000	-	-	-	-	11,000
<b>Total federal government</b>	<b>140,957</b>	<b>127,119</b>	<b>64,798</b>	<b>46,931</b>	<b>62,002</b>	<b>61,232</b>	<b>267,757</b>
Provincial government							
Manitoba Arts Council - operating	38,000	38,000	19,000	19,000	38,000	38,000	95,000
Manitoba Arts Council - other	2,400	660	1,200	330	2,400	660	6,000
Other	1,500	-	-	-	14,000	14,925	15,500
Manitoba Film and Sound Development Corporation	-	-	4,000	4,000	16,000	16,000	20,000
<b>Total provincial government</b>	<b>41,900</b>	<b>38,660</b>	<b>24,200</b>	<b>23,330</b>	<b>70,400</b>	<b>69,585</b>	<b>136,500</b>
Municipal government							
Winnipeg Arts Council - operating	18,100	18,100	9,050	9,050	18,100	18,100	45,250
Winnipeg Arts Council - other	-	-	-	-	-	450	-
<b>Total municipal government</b>	<b>18,100</b>	<b>18,100</b>	<b>9,050</b>	<b>9,050</b>	<b>18,100</b>	<b>18,550</b>	<b>45,250</b>
Other public sector revenue	-	-	-	-	10,486	10,280	10,486
<b>Total public sector revenue</b>	<b>200,957</b>	<b>183,879</b>	<b>98,048</b>	<b>79,311</b>	<b>160,988</b>	<b>159,647</b>	<b>422,837</b>

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2014	2013	2014	2013	2014	2013	
<b>Private sector revenue</b>							
Individual donations	<u>3,417</u>	<u>2,188</u>	<u>355</u>	<u>287</u>	<u>1,656</u>	<u>574</u>	<u>5,428</u>
Corporate sponsorships							
Services in kind	-	6,363	-	135	-	270	-
Sponsorships	<u>26,938</u>	<u>35,318</u>	<u>3,002</u>	<u>8,736</u>	<u>2,038</u>	<u>3,250</u>	<u>31,978</u>
Total corporate sponsorships	<u>26,938</u>	<u>41,681</u>	<u>3,002</u>	<u>8,871</u>	<u>2,038</u>	<u>3,520</u>	<u>31,978</u>
Foundation grants and donations	<u>6,500</u>	<u>21,488</u>	<u>250</u>	<u>1,234</u>	<u>1,750</u>	<u>8,968</u>	<u>8,500</u>
Fundraising events	<u>3,969</u>	<u>5,860</u>	<u>408</u>	<u>103</u>	<u>816</u>	<u>206</u>	<u>5,193</u>
Other private sector revenue	-	-	-	-	<u>4,997</u>	<u>6,207</u>	<u>4,997</u>
<b>Total private sector revenue</b>	<u>40,824</u>	<u>71,217</u>	<u>4,015</u>	<u>10,495</u>	<u>11,257</u>	<u>19,475</u>	<u>56,096</u>
<b>Other revenue</b>	<u>1,641</u>	<u>3,891</u>	<u>1,340</u>	<u>1,363</u>	<u>2,992</u>	<u>2,468</u>	<u>5,973</u>
	<u>\$ 374,344</u>	<u>\$ 390,868</u>	<u>\$ 156,033</u>	<u>\$ 134,537</u>	<u>\$ 258,094</u>	<u>\$ 291,256</u>	<u>\$ 788,471</u>

**Capital Fund**

Amortization of deferred contributions	\$ 32,100	\$ 30,851	\$ 10,148	\$ 13,559	\$ 22,003	\$ 19,991	\$ 64,251
Capital surcharge	<u>20,540</u>	-	-	-	-	-	<u>20,540</u>
	<u>\$ 52,640</u>	<u>\$ 30,851</u>	<u>\$ 10,148</u>	<u>\$ 13,559</u>	<u>\$ 22,003</u>	<u>\$ 19,991</u>	<u>\$ 84,791</u>
							<u>\$ 64,401</u>

See accompanying notes to the financial statements.



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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2014	2013	2014	2013	2014	2013	
<b>Operating Fund</b>							
<b>Artistic expenditures</b>							
Artist fees	\$ 2,500	\$ 6,730	\$ 4,900	\$ -	\$ -	\$ -	\$ 7,400
Artist fees	-	-	27,050	22,573	-	-	27,050
Artist royalties	-	-	4,000	4,000	29,032	46,418	33,032
Awards	1,700	6,785	-	-	-	-	1,700
Curator fees	33,267	41,296	411	-	-	350	33,678
Film rental and artist fees	2,691	-	300	150	1,403	300	4,394
Juror and speaker fees							
<b>Total artist fees</b>	<b>40,158</b>	<b>54,811</b>	<b>36,661</b>	<b>26,723</b>	<b>30,435</b>	<b>47,068</b>	<b>107,254</b>
Artistic salaries and benefits	70,952	69,462	41,856	37,966	33,346	53,865	146,154
Production and technical salaries	64,935	66,867	-	-	32,796	27,787	97,731

Exhibition, programming and production expenditures							
Artist travel and accommodations	945	1,125	-	-	-	-	945
Bad debts	-	1,812	-	926	-	5,462	8,200
Corporate expenditures	950	1,019	561	611	1,184	844	2,695
Courier, shipping and postage	6,722	5,520	2,369	3,526	1,303	1,042	10,394
Curator travel and accommodations	-	895	-	-	-	-	-
Equipment under \$1,000 and rentals	1,669	1,689	617	1,100	2,131	2,561	4,417
External production services	-	246	270	-	1,177	365	1,447
Jury expenditures	-	-	33	163	139	385	172
Licenses	2,119	1,710	621	608	1,381	1,279	4,121
Member liability insurance	-	-	-	-	515	1,506	515
Office supplies	1,339	1,856	1,759	1,938	2,295	2,441	5,393
Planning and development	2,517	1,119	1,259	560	2,517	1,119	6,293
Premiere	-	-	-	-	410	400	410
Purchases for resale	2,525	40	663	20	5,917	2,165	9,105

See accompanying notes to the financial statements.





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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2014	2013	2014	2013	2014	2013	
Education, audience development and outreach	-	-	-	-	1,365	60	1,365
Access bursary	40	878	-	8	6,806	10,431	6,846
Other education and audience development	3,300	1,496	407	-	187	-	3,894
<b>Total education, audience development and outreach</b>	<b>3,340</b>	<b>2,374</b>	<b>407</b>	<b>8</b>	<b>8,358</b>	<b>10,491</b>	<b>12,105</b>
<b>Total artistic expenditures</b>	<b>271,361</b>	<b>277,336</b>	<b>105,842</b>	<b>89,212</b>	<b>143,387</b>	<b>188,251</b>	<b>520,590</b>
<b>Facility operating expenditures</b>	<b>9,401</b>	<b>10,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,401</b>
Facility operating salaries	-	-	-	-	-	-	-
Facilities professional fees	-	-	-	-	-	-	-
<b>General facility expenditures</b>	<b>6,487</b>	<b>6,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,487</b>
Concessions purchases	-	-	-	-	-	-	-
Organization, equipment and facility insurance	6,714	6,271	3,357	3,136	7,095	6,271	17,166
Repairs and maintenance	9,294	6,964	3,927	3,417	5,140	6,764	18,361
Workers compensation	439	438	219	219	439	438	1,097
<b>Total general facility expenditures</b>	<b>22,934</b>	<b>20,516</b>	<b>7,503</b>	<b>6,772</b>	<b>12,674</b>	<b>13,473</b>	<b>43,111</b>
Rent	18,814	18,814	7,162	7,162	23,703	23,703	49,679
<b>Total facility operating expenditures</b>	<b>51,149</b>	<b>49,358</b>	<b>14,665</b>	<b>13,934</b>	<b>36,377</b>	<b>37,176</b>	<b>102,191</b>
<b>Total</b>	<b>332,804</b>	<b>326,690</b>	<b>120,509</b>	<b>103,146</b>	<b>180,038</b>	<b>229,101</b>	<b>652,781</b>

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2014	2013	2014	2013	2014	2013	
<b>Marketing and communication</b>							
Marketing production	11,096	3,705	553	2,100	608	611	12,257
<b>Fundraising expenditures</b>							
Fundraising events (gross)	1,207	671	325	-	650	-	2,182
Fundraising expenditures	30	98	15	49	30	98	75
<b>Total fundraising expenditures</b>	<b>1,237</b>	<b>769</b>	<b>340</b>	<b>49</b>	<b>680</b>	<b>98</b>	<b>2,257</b>
<b>Administration expenditures</b>							
Administration salaries and fees	44,492	35,357	35,489	29,611	44,492	35,358	124,473
Professional fees	4,120	4,514	2,060	2,257	4,120	4,514	10,300
Rent of administrative spaces	1,400	1,400	700	700	1,400	1,400	3,500
Bank and services expenditures	4,774	3,567	1,494	1,306	2,794	2,386	9,062
GST review	-	2,477	-	1,238	-	2,477	-
<b>Total administration expenditures</b>	<b>54,786</b>	<b>47,315</b>	<b>39,743</b>	<b>35,112</b>	<b>52,806</b>	<b>46,135</b>	<b>147,335</b>
	<b>\$ 389,629</b>	<b>\$ 378,483</b>	<b>\$ 161,143</b>	<b>\$ 140,407</b>	<b>\$ 233,858</b>	<b>\$ 272,271</b>	<b>\$ 784,630</b>
<b>Capital Fund</b>							
Amortization of capital assets	\$ 39,275	\$ 38,681	\$ 14,246	\$ 17,508	\$ 33,336	\$ 30,724	\$ 86,857
	<b>\$ 86,913</b>						<b>\$ 86,913</b>

See accompanying notes to the financial statements.