

**Winnipeg Film Group Inc.**  
**Financial Statements**  
June 30, 2018

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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, 2018, and the statements of operations, changes in fund balances 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 auditor's 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 revenue, excess of revenue over expenditures, and cash flows from operations for the years ended June 30, 2018 and 2017, current assets as at June 30, 2018 and 2017, and fund balances as at June 30, 2018 and 2017 and July 1, 2016. Our audit opinion on the financial statements for the year ended June 30, 2017 was also modified because of the possible effects of this limitation in scope.

### *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, 2018, 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".

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

Year Ended June 30

**2018****2017**

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	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>	<u>Total</u>
<b>Revenue</b>				
Cinematheque (Pages 10 - 12)	\$ 380,997	\$ 25,163	\$ <b>406,160</b>	\$ 416,631
Distribution (Pages 10 - 12)	240,995	8,507	<b>249,502</b>	173,613
Production (Pages 10 - 12)	<u>351,985</u>	<u>22,550</u>	<b><u>374,535</u></b>	<u>329,843</u>
	<u>973,977</u>	<u>56,220</u>	<b><u>1,030,197</u></b>	<u>920,087</u>
<b>Expenditures</b>				
Cinematheque (Pages 13 - 15)	375,323	29,323	<b>404,646</b>	395,567
Distribution (Pages 13 - 15)	242,600	10,118	<b>252,718</b>	181,401
Production (Pages 13 - 15)	<u>344,626</u>	<u>27,352</u>	<b><u>371,978</u></b>	<u>340,769</u>
	<u>962,549</u>	<u>66,793</u>	<b><u>1,029,342</u></b>	<u>917,737</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 11,428</u>	<u>\$ (10,573)</u>	<b><u>\$ 855</u></b>	<u>\$ 2,350</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

**2018**

2017

	<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	\$ (37,355)	\$ 62,500	\$ 2,500	\$ 9,818	\$ <b>37,463</b>	\$ 35,113
Excess (deficiency) of revenue over expenditures	11,428	-	-	(10,573)	<b>855</b>	2,350
Purchase of capital assets	<u>(8,063)</u>	<u>-</u>	<u>-</u>	<u>8,063</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ (33,990)</u>	<u>\$ 62,500</u>	<u>\$ 2,500</u>	<u>\$ 7,308</u>	<u>\$ <b>38,318</b></u>	<u>\$ 37,463</u>

See accompanying notes to the financial statements.

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

June 30

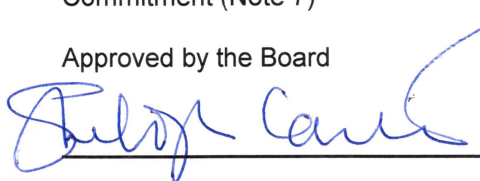
2018

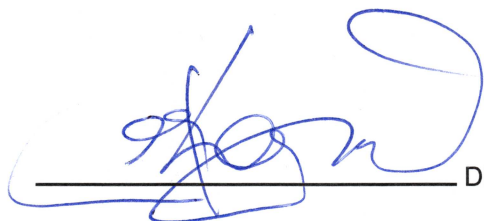
2017

	Operating Fund	Capital Fund	Restricted Fund	Total	Total
<b>Assets</b>					
Current					
Cash and short-term deposits	\$ 142,625	\$ -	\$ -	\$ 142,625	\$ 335,489
Accounts receivable	116,527	-	-	116,527	147,192
Prepaid expenses	16,278	-	-	16,278	16,284
Inventory	1,215	-	-	1,215	1,215
	276,645	-	-	276,645	500,180
Capital assets (Note 3)	-	143,090	-	143,090	163,436
Restricted cash (Note 4)	-	-	65,000	65,000	65,000
Interfund loans	-	-	-	-	8,257
	<u>\$ 276,645</u>	<u>\$ 143,090</u>	<u>\$ 65,000</u>	<u>\$ 484,735</u>	<u>\$ 736,873</u>
<b>Liabilities</b>					
Current					
Payables and accruals	\$ 175,161	\$ -	\$ -	\$ 175,161	\$ 151,217
Government remittances payable	65	-	-	65	-
Deferred revenue (Note 5)	135,409	-	-	135,409	394,575
	310,635	-	-	310,635	545,792
Deferred contributions related to capital assets (Note 6)	-	135,782	-	135,782	145,361
Interfund loans	-	-	-	-	8,257
	<u>310,635</u>	<u>135,782</u>	<u>-</u>	<u>446,417</u>	<u>699,410</u>
<b>Fund Balances</b>					
Unrestricted	(33,990)	-	-	(33,990)	(37,355)
Externally Restricted (Note 4)	-	-	62,500	62,500	62,500
Internally Restricted (Note 4)	-	-	2,500	2,500	2,500
Invested in Capital Assets	-	7,308	-	7,308	9,818
	<u>(33,990)</u>	<u>7,308</u>	<u>65,000</u>	<u>38,318</u>	<u>37,463</u>
	<u>\$ 276,645</u>	<u>\$ 143,090</u>	<u>\$ 65,000</u>	<u>\$ 484,735</u>	<u>\$ 736,873</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

2018

2017

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Cash derived from (applied to)

**Operating**

Excess of revenue over expenditures	\$ 855	\$ 2,350
Amortization	66,793	87,880
Amortization of deferred contributions	<u>(56,220)</u>	<u>(70,255)</u>

**11,428**      19,975

## Change in non-cash operating assets and liabilities

Accounts receivable	30,665	(8,223)
Prepaid expenses	6	5,830
Inventory	-	(333)
Payables and accruals	23,944	20,396
Government remittances payable	65	(152)
Deferred revenue	<u>(259,166)</u>	<u>278,261</u>

**(193,058)**      315,754**Investing**

Purchase of capital assets	(47,475)	(82,548)
Proceeds on disposal of capital assets	1,028	-
Grants received for capital assets	<u>46,641</u>	<u>82,548</u>

**194**      -**Net (decrease) increase in cash****(192,864)**      315,754

Cash, beginning of year

**335,489**      19,735

Cash, end of year

**\$ 142,625**      **\$ 335,489**

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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, 2018

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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% (2017 - 40%) to Cinematheque, 40% (2017 - 40%) to Production and Training and 20% (2017 - 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, 2018

**3. Capital assets**

			<b>2018</b>	2017
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Corporate identity	\$ 2,067	\$ 2,067	\$ -	\$ -
Website	68,441	62,649	5,792	3,083
Administrative equipment	85,358	76,437	8,921	12,525
Cinema renovations and equipment	566,051	498,344	67,707	74,511
Distribution equipment	96,960	73,547	23,413	27,202
Production equipment	<u>541,817</u>	<u>504,560</u>	<u>37,257</u>	<u>46,115</u>
	<u>\$ 1,360,694</u>	<u>\$ 1,217,604</u>	<u>\$ 143,090</u>	<u>\$ 163,436</u>

**4. Restricted cash**

The \$65,000 (2017 - \$65,000) of restricted cash consists of \$62,500 (2017 - \$62,500) externally restricted for the Working Capital reserve and \$2,500 (2017 - \$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>2018</b>	2017
Grants	\$ 121,373	\$ 387,521
Workshop fees	7,443	2,782
Advance revenues	4,330	4,080
Production awards	<u>2,263</u>	<u>192</u>
	<u>\$ 135,409</u>	<u>\$ 394,575</u>

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

	<b>2018</b>	2017
Website	\$ 5,792	\$ 833
Administrative equipment	7,431	9,966
Cinema renovations and equipment	68,562	72,338
Distribution equipment	21,104	23,947
Production equipment	<u>32,893</u>	<u>38,277</u>
	<u>\$ 135,782</u>	<u>\$ 145,361</u>

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**Winnipeg Film Group Inc.**  
**Notes to the Financial Statements**  
June 30, 2018

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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 (2017 - \$20,000) and bears interest at prime rate plus 3.00% per annum of which \$20,000 (2017 - \$20,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2018 nor at June 30, 2017.

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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, 2018, there were unused volunteer credits of \$1,035 (2017 - \$3,707). 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	
	2018	2017	2018	2017	2018	2017	2018	2017
<b>Operating Fund</b>								
<b>Earned revenue</b>								
Admissions	\$ 101,708	\$ 116,424	\$ -	\$ -	\$ 6,218	\$ 1,332	\$ 107,926	\$ 117,756
Distribution revenue	100	-	87,805	66,201	-	-	87,905	66,201
Facility rental revenue								
Rental revenue - cinema	20,561	17,677	-	-	-	-	20,561	17,677
Rental revenue - equipment	-	-	-	-	35,570	35,717	35,570	35,717
Rental revenue - other	2,275	2,220	1,138	1,110	11,568	10,023	14,981	13,353
Total facility rental revenue	22,836	19,897	1,138	1,110	47,138	45,740	71,112	66,747
Workshops, classes and conferences	106	86	-	-	42,118	27,075	42,224	27,161
Membership dues and fees	10,929	10,164	2,566	2,450	13,452	12,091	26,947	24,705
Sales and commissions								
Concession sales	32,798	27,305	-	-	-	-	32,798	27,305
External production revenue	-	-	401	470	5,160	-	5,561	470
Liability insurance	-	-	-	-	7,400	7,650	7,400	7,650
Media stock	-	-	-	-	7,841	1,996	7,841	1,996
Members' recoveries	61	52	1,981	1,795	665	70	2,707	1,917
Merchandise/publications	2,000	677	622	695	127	8	2,749	1,380
Sales and commissions - other	16,171	7,892	22	12	44	25	16,237	7,929
Services in kind	-	-	-	-	6,512	10,313	6,512	10,313
WFG Access Bursary	-	-	-	-	1,070	515	1,070	515
Total sales and commissions	51,030	35,926	3,026	2,972	28,819	20,577	82,875	59,475
Trust and investment revenue	1,643	519	821	259	1,643	519	4,107	1,297
Other earned revenue	1,114	250	558	86	21	360	1,693	696
<b>Total earned revenue</b>	<b>189,466</b>	<b>183,266</b>	<b>95,914</b>	<b>73,078</b>	<b>139,409</b>	<b>107,694</b>	<b>424,789</b>	<b>364,038</b>

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
<b>Public sector revenue</b>								
Federal government								
Canada Council - operating	<b>108,862</b>	96,850	<b>55,630</b>	49,501	<b>73,878</b>	65,019	<b>238,370</b>	211,370
Canada Council - other	<b>434</b>	2,691	<b>54,512</b>	1,000	<b>2,506</b>	3,125	<b>57,452</b>	6,816
Other	<b>3,500</b>	3,500	-	-	-	-	<b>3,500</b>	3,500
Total federal government	<b>112,796</b>	103,041	<b>110,142</b>	50,501	<b>76,384</b>	68,144	<b>299,322</b>	221,686
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	-	-	-	3,000	<b>11,700</b>	11,700	<b>11,700</b>	14,700
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>	26,000	<b>65,700</b>	65,700	<b>126,700</b>	129,700
Municipal government								
Winnipeg Arts Council - operating	<b>20,410</b>	19,910	<b>9,955</b>	9,955	<b>19,910</b>	19,910	<b>50,275</b>	49,775
Other public sector revenue	-	-	-	-	<b>10,280</b>	10,280	<b>10,280</b>	10,280
<b>Total public sector revenue</b>	<b>171,206</b>	160,951	<b>143,097</b>	86,456	<b>172,274</b>	164,034	<b>486,577</b>	411,441

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
<b>Private sector revenue</b>								
Individual donations	1,485	8,876	333	397	1,137	1,009	2,955	10,282
Corporate sponsorships	15,546	13,041	1,535	247	15,000	7,094	32,081	20,382
Foundation grants and donations	2,520	2,480	760	1,240	19,104	7,896	22,384	11,616
Fundraising events	634	1,712	425	-	1,549	917	2,608	2,629
Other private sector revenue	-	-	-	-	4,550	4,268	4,550	4,268
<b>Total private sector revenue</b>	<b>20,185</b>	<b>26,109</b>	<b>3,053</b>	<b>1,884</b>	<b>41,340</b>	<b>21,184</b>	<b>64,578</b>	<b>49,177</b>
<b>Other revenue (expenditure)</b>	<b>140</b>	<b>8,585</b>	<b>(1,069)</b>	<b>3,913</b>	<b>(1,038)</b>	<b>12,678</b>	<b>(1,967)</b>	<b>25,176</b>
	<b>\$ 380,997</b>	<b>\$ 378,911</b>	<b>\$ 240,995</b>	<b>\$ 165,331</b>	<b>\$ 351,985</b>	<b>\$ 305,590</b>	<b>\$ 973,977</b>	<b>\$ 849,832</b>

**Capital Fund**

Amortization of deferred contributions	<b>\$ 25,163</b>	<b>\$ 37,720</b>	<b>\$ 8,507</b>	<b>\$ 8,282</b>	<b>\$ 22,550</b>	<b>\$ 24,253</b>	<b>\$ 56,220</b>	<b>\$ 70,255</b>
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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	
	2018	2017	2018	2017	2018	2017	2018	2017
<b>Operating Fund</b>								
<b>Artistic expenditures</b>								
Artist fees								
Artist fees	\$ 12,293	\$ 3,609	\$ -	\$ -	\$ 10,930	\$ 3,323	\$ 23,223	\$ 6,932
Artist royalties	-	-	61,013	42,944	-	-	61,013	42,944
Awards	-	-	4,000	4,000	31,946	46,318	35,946	50,318
Curator fees	500	900	-	500	-	-	500	1,400
Film rental and artist fees	40,603	41,952	36,000	256	1,590	612	78,193	42,820
Juror fees	-	-	450	375	2,200	2,200	2,650	2,575
Total artist fees	<b>53,396</b>	46,461	<b>101,463</b>	48,075	<b>46,666</b>	52,453	<b>201,525</b>	146,989
Artistic salaries and benefits	<b>75,855</b>	75,020	<b>47,025</b>	45,868	<b>62,132</b>	61,871	<b>185,012</b>	182,759
Production and technical salaries	<b>64,685</b>	56,002	<b>4,400</b>	-	<b>28,713</b>	18,444	<b>97,798</b>	74,446
<b>Exhibition, programming and production expenditures</b>								
Artist travel and accommodations	150	2,428	-	-	5,976	748	6,126	3,176
Bad debts (recovery)	449	(3,581)	116	(2,101)	2,884	15,877	3,449	10,195
Corporate expenditures	3,171	2,307	1,700	1,111	3,169	2,488	8,040	5,906
Courier, shipping and postage	5,586	3,540	1,987	2,420	1,695	594	9,268	6,554
Equipment under \$1,000 and rentals	1,453	1,586	579	620	5,038	2,442	7,070	4,648
External production services	-	-	487	437	5,340	64	5,827	501
Jury expenditures	-	-	-	-	-	22	-	22
Licenses	1,424	2,253	947	1,104	3,732	1,716	6,103	5,073
Member liability insurance	-	-	-	-	-	486	-	486
Office supplies	1,436	1,777	936	1,226	1,541	1,638	3,913	4,641
Planning and development	-	2,480	-	1,240	-	6,293	-	10,013
Premiere	-	-	-	-	630	747	630	747
Purchases for resale	1,792	-	-	-	8,230	1,307	10,022	1,307
Services in kind	2,725	2,675	-	-	-	-	2,725	2,675
Special projects	3,859	2,810	3,390	283	15,033	2,038	22,282	5,131

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
Staff travel and training	<b>4,385</b>	3,250	<b>6,955</b>	2,139	<b>2,790</b>	1,753	<b>14,130</b>	7,142
Telephone	<b>3,272</b>	3,232	<b>1,321</b>	1,210	<b>2,111</b>	2,018	<b>6,704</b>	6,460
Volunteer debits	-	-	-	-	<b>1,391</b>	3,304	<b>1,391</b>	3,304
Total exhibition, programming and production expenditures	<b>29,702</b>	24,757	<b>18,418</b>	9,689	<b>59,560</b>	43,535	<b>107,680</b>	77,981
Professional development programming								
Artist travel and accommodations	<b>1,913</b>	4,238	-	-	-	-	<b>1,913</b>	4,238
Documentary forum production	<b>2,440</b>	459	-	-	-	-	<b>2,440</b>	459
Courier, shipping and postage	-	41	-	-	<b>67</b>	69	<b>67</b>	110
Staff travel and training	<b>26</b>	-	-	-	-	746	<b>26</b>	746
Workshop	-	-	-	-	<b>36,503</b>	30,725	<b>36,503</b>	30,725
Total professional development programming	<b>4,454</b>	4,738	-	-	<b>36,570</b>	31,540	<b>41,024</b>	36,278
Catalogue, publication and documentation	<b>21,170</b>	17,477	<b>6,080</b>	2,159	-	-	<b>27,250</b>	19,636
Collections management	-	-	<b>1,065</b>	1,507	-	-	<b>1,065</b>	1,507
Education, audience development and outreach								
Access bursary	-	-	-	-	<b>1,070</b>	515	<b>1,070</b>	515
Outreach	<b>850</b>	510	-	100	<b>14,955</b>	7,803	<b>15,805</b>	8,413
Other education and audience development	<b>3,039</b>	2,884	-	-	<b>2</b>	2,103	<b>3,041</b>	4,987
Total education, audience development and outreach	<b>3,889</b>	3,394	-	100	<b>16,027</b>	10,421	<b>19,916</b>	13,915
<b>Total artistic expenditures</b>	<b>253,151</b>	227,849	<b>178,451</b>	107,398	<b>249,668</b>	218,264	<b>681,270</b>	553,511

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
<b>Facility operating expenditures</b>								
Facility operating salaries	<u>17,841</u>	15,233	-	-	-	-	<u>17,841</u>	15,233
General facility expenditures								
Concessions purchases	<u>12,281</u>	11,620	-	-	-	-	<u>12,281</u>	11,620
Organization, equipment and facility insurance	<u>6,439</u>	7,208	<u>3,220</u>	3,604	<u>6,439</u>	7,208	<u>16,098</u>	18,020
Repairs and maintenance	<u>4,102</u>	9,067	<u>1,465</u>	3,617	<u>7,509</u>	5,517	<u>13,076</u>	18,201
Repairs and maintenance - flood	-	1,064	-	1,248	-	1,390	-	3,702
Workers compensation	<u>709</u>	752	<u>355</u>	376	<u>709</u>	752	<u>1,773</u>	1,880
Total general facility expenditures	<u>23,531</u>	29,711	<u>5,040</u>	8,845	<u>14,657</u>	14,867	<u>43,228</u>	53,423
Rent	<u>18,468</u>	17,855	<u>5,557</u>	5,334	<u>25,510</u>	24,796	<u>49,535</u>	47,985
<b>Total facility operating expenditures</b>	<u><b>59,840</b></u>	62,799	<u><b>10,597</b></u>	14,179	<u><b>40,167</b></u>	39,663	<u><b>110,604</b></u>	116,641
<b>Marketing and communication</b>								
Marketing production	<u>6,138</u>	6,031	<u>1,361</u>	368	<u>2,311</u>	1,263	<u>9,810</u>	7,662
<b>Fundraising expenditures</b>								
Fundraising events (gross)	-	350	<u>1,623</u>	-	<u>85</u>	45	<u>1,708</u>	395
Fundraising expenditures	<u>30</u>	115	<u>15</u>	32	<u>30</u>	65	<u>75</u>	212
<b>Total fundraising expenditures</b>	<u><b>30</b></u>	465	<u><b>1,638</b></u>	32	<u><b>115</b></u>	110	<u><b>1,783</b></u>	607
<b>Administration expenditures</b>								
Administration salaries and fees	<u>35,123</u>	35,588	<u>42,655</u>	42,549	<u>35,123</u>	35,588	<u>112,901</u>	113,725
Professional fees	<u>8,936</u>	6,165	<u>4,468</u>	3,083	<u>8,936</u>	6,165	<u>22,340</u>	15,413
Rent of administrative spaces	<u>2,802</u>	2,811	<u>1,401</u>	1,406	<u>2,802</u>	2,811	<u>7,005</u>	7,028
Bank and services expenditures	<u>9,303</u>	9,651	<u>2,029</u>	1,915	<u>5,504</u>	3,704	<u>16,836</u>	15,270
<b>Total administration expenditures</b>	<u><b>56,164</b></u>	54,215	<u><b>50,553</b></u>	48,953	<u><b>52,365</b></u>	48,268	<u><b>159,082</b></u>	151,436
	<u><b>\$ 375,323</b></u>	\$ 351,359	<u><b>\$ 242,600</b></u>	\$ 170,930	<u><b>\$ 344,626</b></u>	\$ 307,568	<u><b>\$ 962,549</b></u>	\$ 829,857
<b>Capital Fund</b>								
Amortization of capital assets	<u>\$ 29,323</u>	\$ 44,208	<u>\$ 10,118</u>	\$ 10,471	<u>\$ 27,352</u>	\$ 33,201	<u>\$ 66,793</u>	\$ 87,880

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