

Winnipeg Film Group Inc.
Financial Statements
June 30, 2015

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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, 2015, 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 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.

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, 2015, 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.

Booke & Partners

Winnipeg, Canada
October 8, 2015

Chartered Accountants

Winnipeg Film Group Inc.
Statement of Operations

Year Ended June 30

2015

2014

	Operating Fund	Capital Fund	Total	Total
Revenue				
Cinematheque (Pages 12 - 14)	\$ 416,287	\$ 46,049	\$ 462,336	\$ 426,984
Distribution (Pages 12 - 14)	171,435	7,556	178,991	166,181
Production (Pages 12 - 14)	<u>280,129</u>	<u>21,799</u>	<u>301,928</u>	<u>280,097</u>
	<u>867,851</u>	<u>75,404</u>	<u>943,255</u>	<u>873,262</u>
Expenditures				
Cinematheque (Pages 15 - 18)	413,609	42,389	455,998	428,904
Distribution (Pages 15 - 18)	174,963	10,505	185,468	175,389
Production (Pages 15 - 18)	<u>305,951</u>	<u>33,310</u>	<u>339,261</u>	<u>267,194</u>
	<u>894,523</u>	<u>86,204</u>	<u>980,727</u>	<u>871,487</u>
(Deficiency) excess of revenue over expenditures	<u>\$ (26,672)</u>	<u>\$ (10,800)</u>	<u>\$ (37,472)</u>	<u>\$ 1,775</u>

See accompanying notes to the financial statements.



Winnipeg Film Group Inc.
Statement of Changes in Net Assets

Year Ended June 30

2015

2014

	ASM Working Capital	Internally Restricted Reserve	Invested in Capital Assets	Unrestricted	Total	Total
Balance, beginning of year	\$ 62,500	\$ 3,389	\$ 3,773	\$ -	\$ 69,662	\$ 67,887
(Deficiency) excess of revenue over expenditures	-	-	(10,800)	(26,672)	(37,472)	1,775
Interfund transfers (Note 7)	-	(889)	16,845	(15,956)	-	-
Balance, end of year	<u>\$ 62,500</u>	<u>\$ 2,500</u>	<u>\$ 9,818</u>	<u>\$ (42,628)</u>	<u>\$ 32,190</u>	<u>\$ 69,662</u>

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Financial Position

June 30

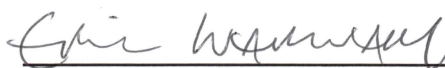
2015

2014

	Operating Fund	Capital Fund	Total	Total
Assets				
Current				
Cash and short-term deposits (Note 3)	\$ 56,000	\$ -	\$ 56,000	\$ 295,711
Accounts receivable	108,792	-	108,792	149,933
Prepaid expenses	18,431	-	18,431	18,489
Inventory	1,642	-	1,642	2,145
	184,865	-	184,865	466,278
Capital assets (Note 4)	-	212,096	212,096	253,567
Due from Capital Fund	45,160	-	45,160	56,637
	<u>\$ 230,025</u>	<u>\$ 212,096</u>	<u>\$ 442,121</u>	<u>\$ 776,482</u>
Liabilities				
Current				
Payables and accruals	\$ 128,671	\$ -	\$ 128,671	\$ 124,076
Government remittances payable	605	-	605	2,776
Deferred revenue (Note 5)	78,377	-	78,377	330,174
	207,653	-	207,653	457,026
Deferred contributions related to capital assets (Note 6)	-	157,118	157,118	193,157
Due to Operating Fund	-	45,160	45,160	56,637
	<u>207,653</u>	<u>202,278</u>	<u>409,931</u>	<u>706,820</u>
Net Assets				
Unrestricted	(42,628)	-	(42,628)	-
ASM Working Capital	62,500	-	62,500	62,500
Internally Restricted (Note 7)	2,500	-	2,500	3,389
Invested in Capital Assets	-	9,818	9,818	3,773
	<u>22,372</u>	<u>9,818</u>	<u>32,190</u>	<u>69,662</u>
	<u>\$ 230,025</u>	<u>\$ 212,096</u>	<u>\$ 442,121</u>	<u>\$ 776,482</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

2015**2014**

Cash derived from (applied to)

Operating

(Deficiency) excess of revenue over expenditures	\$ (37,472)	\$ 1,775
Amortization	86,204	86,857
Amortization of deferred contributions	<u>(63,927)</u>	<u>(64,251)</u>

	(15,195)	24,381
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Change in non-cash operating assets and liabilities

Accounts receivable	41,141	(26,919)
Prepaid expenses	58	1,320
Inventory	503	4,255
Payables and accruals	4,595	1,453
Government remittances payable	(2,171)	(3,850)
Deferred revenue	<u>(251,797)</u>	<u>(52,827)</u>

	(222,866)	(52,187)
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Investing

Purchase of capital assets	(44,733)	(44,241)
Grants received for capital assets	<u>27,888</u>	<u>36,090</u>

	(16,845)	(8,151)
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Net decrease in cash

	(239,711)	(60,338)
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Cash, beginning of year

	<u>295,711</u>	<u>356,049</u>
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Cash, end of year

	<u>\$ 56,000</u>	<u>\$ 295,711</u>
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See accompanying notes to the financial statements.



Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2015

1. Incorporation and operations

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

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

2. Summary of significant accounting policies

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

a) Revenue recognition

The Organization follows the deferral method of accounting for contributions.

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

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

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

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

Membership revenue is recognized over the membership period.

Investment revenue is recognized over the period earned.

b) Inventory

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

c) Capital assets

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

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

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2015

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, 2015

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% (2014 - 40%) to Cinematheque, 40% (2014 - 40%) to Production and Training and 20% (2014 - 20%) to Distribution.

3. Cash and short-term deposits

	<u>2015</u>	<u>2014</u>
Cash	\$ 44,850	\$ 284,624
T-Bill fund	<u>11,150</u>	<u>11,087</u>
	<u>\$ 56,000</u>	<u>\$ 295,711</u>

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$80,000 (2014 - \$20,000) and bears interest at prime rate plus 3.00% per annum of which \$80,000 (2014- \$20,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2015.

4. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2015 Net Book Value</u>	<u>2014 Net Book Value</u>
Corporate identity	\$ 2,067	\$ 2,067	\$ -	\$ -
Website	61,891	45,809	16,082	4,634
Administrative equipment	78,236	58,772	19,464	18,874
Cinema renovations and equipment	471,661	399,815	71,846	108,967
Distribution equipment	89,419	49,761	39,658	47,007
Production equipment	<u>487,020</u>	<u>421,974</u>	<u>65,046</u>	<u>74,085</u>
	<u>\$ 1,190,294</u>	<u>\$ 978,198</u>	<u>\$ 212,096</u>	<u>\$ 253,567</u>

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2015

5. Deferred revenue

	<u>2015</u>	<u>2014</u>
Grants	\$ 59,876	\$ 307,456
Workshop fees	2,318	3,819
Capital surcharge	-	-
Rentals	9,497	10,364
Prepaid sponsorships	<u>6,686</u>	<u>8,535</u>
	<u>\$ 78,377</u>	<u>\$ 330,174</u>

6. Deferred contributions related to capital assets

	<u>2015</u>	<u>2014</u>
Website	\$ 4,832	\$ 3,674
Administrative equipment	15,438	13,153
Cinema renovations and equipment	59,384	91,080
Distribution equipment	34,509	40,590
Production equipment	<u>42,955</u>	<u>44,660</u>
	<u>\$ 157,118</u>	<u>\$ 193,157</u>

7. Internally restricted reserves

	<u>2015</u>	<u>2014</u>
Insurance Reserve	\$ 2,500	\$ 2,500
Capital Reserve	-	889
Operating Reserve	<u>-</u>	<u>-</u>
	<u>\$ 2,500</u>	<u>\$ 3,389</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. During the year, the Board of Directors approved the transfer of \$889 (2014 - \$Nil) from the Capital Reserve to the Invested in Capital Assets Fund to fund capital asset purchases.

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2015

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 \$15,956 (2014 - \$3,440) from the Unrestricted Fund to the Invested in Capital Assets Fund to fund capital asset purchases.

8. Commitment

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

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

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, 2015 there were unused volunteer credits of \$876 (2014 - \$601). Volunteer credits are not recorded on these financial statements.

10. Economic dependence

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

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Operating Fund								
Earned revenue								
Admissions	\$ 93,030	\$ 79,482	\$ -	\$ -	\$ -	\$ -	\$ 93,030	\$ 79,482
Distribution revenue	-	-	62,408	45,705	-	-	62,408	45,705
Facility rental revenue								
Rental revenue - cinema	20,576	18,892	-	-	-	-	20,576	18,892
Rental revenue - equipment	-	-	-	-	31,204	28,362	31,204	28,362
Rental revenue - other	2,115	2,115	1,057	1,057	8,214	7,603	11,386	10,775
Total facility rental revenue	22,691	21,007	1,057	1,057	39,418	35,965	63,166	58,029
Workshops, classes and conferences	437	580	-	-	20,102	19,094	20,539	19,674
Membership dues and fees	6,771	6,425	2,262	2,044	13,222	12,811	22,255	21,280
Sales and commissions								
Concession sales	21,547	18,014	-	-	-	-	21,547	18,014
External production revenue	-	-	5,549	304	1,701	476	7,250	780
Liability insurance	-	-	-	-	6,200	7,050	6,200	7,050
Media stock	-	-	24	178	2,862	1,930	2,886	2,108
Members' recoveries	37	180	2,564	1,931	378	345	2,979	2,456
Merchandise/publications	95	494	3,438	830	1	8	3,534	1,332
Sales and commissions - other	11,079	3,397	36	13	54	27	11,169	3,437
Services in kind	-	-	-	-	9,862	2,796	9,862	2,796
WFG Access Bursary	-	-	-	-	1,790	1,365	1,790	1,365
Total sales and commissions	32,758	22,085	11,611	3,256	22,848	13,997	67,217	39,338
Trust and investment revenue	686	985	343	492	686	985	1,715	2,462
Other earned revenue	275	358	259	76	122	5	656	439
Total earned revenue	156,648	130,922	77,940	52,630	96,398	82,857	330,986	266,409

See accompanying notes to the financial statements.



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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Public sector revenue								
Federal government								
Canada Council - operating	95,980	90,000	48,990	46,000	66,400	60,420	211,370	196,420
Canada Council - other	53,055	39,957	7,350	18,798	-	1,582	60,405	60,337
Other	7,158	11,000	-	-	-	-	7,158	11,000
Total federal government	156,193	140,957	56,340	64,798	66,400	62,002	278,933	267,757
Provincial government								
Manitoba Arts Council - operating	38,000	38,000	19,000	19,000	38,000	38,000	95,000	95,000
Manitoba Arts Council - other	-	2,400	-	1,200	-	2,400	-	6,000
Other	-	1,500	-	-	11,700	14,000	11,700	15,500
Manitoba Film and Sound Development Corporation	2,000	-	4,000	4,000	16,000	16,000	22,000	20,000
Total provincial government	40,000	41,900	23,000	24,200	65,700	70,400	128,700	136,500
Municipal government								
Winnipeg Arts Council - operating	18,100	18,100	9,050	9,050	18,100	18,100	45,250	45,250
Winnipeg Arts Council - other	-	-	-	-	-	-	-	-
Total municipal government	18,100	18,100	9,050	9,050	18,100	18,100	45,250	45,250
Other public sector revenue	-	-	-	-	10,280	10,486	10,280	10,486
Total public sector revenue	214,293	200,957	88,390	98,048	160,480	160,988	463,163	459,993

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Revenue - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Private sector revenue								
Individual donations	<u>2,645</u>	3,417	<u>270</u>	355	<u>1,263</u>	1,656	<u>4,178</u>	5,428
Corporate sponsorships								
Services in kind	-	-	-	-	-	-	-	-
Sponsorships	<u>27,936</u>	26,938	<u>1,044</u>	3,002	<u>239</u>	2,038	<u>29,219</u>	31,978
Total corporate sponsorships	<u>27,936</u>	26,938	<u>1,044</u>	3,002	<u>239</u>	2,038	<u>29,219</u>	31,978
Foundation grants and donations	<u>8,460</u>	6,500	<u>2,511</u>	250	<u>5,323</u>	1,750	<u>16,294</u>	8,500
Fundraising events	<u>4,156</u>	3,969	-	408	<u>1,504</u>	816	<u>5,660</u>	5,193
Other private sector revenue	-	-	-	-	<u>8,006</u>	4,997	<u>8,006</u>	4,997
Total private sector revenue	<u>43,197</u>	40,824	<u>3,825</u>	4,015	<u>16,335</u>	11,257	<u>63,357</u>	56,096
Other revenue	<u>2,149</u>	1,641	<u>1,280</u>	1,340	<u>6,916</u>	2,992	<u>10,345</u>	5,973
	<u>\$ 416,287</u>	\$ 374,344	<u>\$ 171,435</u>	\$ 156,033	<u>\$ 280,129</u>	\$ 258,094	<u>\$ 867,851</u>	\$ 788,471

Capital Fund

Amortization of deferred contributions	\$ 35,352	\$ 32,100	\$ 7,556	\$ 10,148	\$ 21,019	\$ 22,003	\$ 63,927	\$ 64,251
Rental surcharge	-	-	-	-	780	-	780	-
Capital surcharge	<u>10,697</u>	20,540	-	-	-	-	<u>10,697</u>	20,540
	<u>\$ 46,049</u>	\$ 52,640	<u>\$ 7,556</u>	\$ 10,148	<u>\$ 21,799</u>	\$ 22,003	<u>\$ 75,404</u>	\$ 84,791

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Operating Fund								
Artistic expenditures								
Artist fees								
Artist fees	\$ 4,820	\$ 2,500	\$ -	\$ 4,900	\$ -	\$ -	\$ 4,820	\$ 7,400
Artist royalties	-	-	39,278	27,050	-	-	39,278	27,050
Awards	-	-	4,000	4,000	45,540	29,032	49,540	33,032
Curator fees	1,800	1,700	-	-	-	-	1,800	1,700
Film rental and artist fees	40,800	33,267	-	411	891	-	41,691	33,678
Juror and speaker fees	13,550	2,691	300	300	1,200	1,403	15,050	4,394
Total artist fees	60,970	40,158	43,578	36,661	47,631	30,435	152,179	107,254
Artistic salaries and benefits	71,146	70,952	42,027	41,856	55,603	33,346	168,776	146,154
Production and technical salaries	68,956	64,935	-	-	42,903	32,796	111,859	97,731
Exhibition, programming and production expenditures								
Artist travel and accommodations	3,447	945	-	-	-	-	3,447	945
Bad debts (recovery)	7,500	-	(81)	-	-	-	7,419	-
Corporate expenditures	1,366	950	797	561	1,417	1,184	3,580	2,695
Courier, shipping and postage	5,047	6,722	2,863	2,369	855	1,303	8,765	10,394
Curator travel and accommodations	-	-	-	-	-	-	-	-
Equipment under \$1,000 and rentals	1,933	1,669	1,373	617	5,103	2,131	8,409	4,417
External production services	-	-	6,562	270	3,379	1,177	9,941	1,447
Jury expenditures	-	-	-	33	113	139	113	172
Licenses	2,119	2,119	1,637	621	1,589	1,381	5,345	4,121
Member liability insurance	-	-	-	-	1,458	515	1,458	515
Office supplies	1,506	1,339	1,446	1,759	1,792	2,295	4,744	5,393
Planning and development	-	2,517	-	1,259	-	2,517	-	6,293
Premiere	-	-	-	-	736	410	736	410
Purchases for resale	-	2,525	255	663	2,653	5,917	2,908	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	
	2015	2014	2015	2014	2015	2014	2015	2014
Services in kind	2,525	3,880	-	-	-	-	2,525	3,880
Special projects	27,727	30,448	8,927	11,300	3,703	-	40,357	41,748
Staff travel and training	2,809	1,344	2,334	5,064	2,491	984	7,634	7,392
Telephone	3,102	3,018	1,185	1,217	1,983	2,037	6,270	6,272
Volunteer debits	-	-	-	-	669	1,202	669	1,202
Total exhibition, programming and production expenditures	59,081	57,476	27,298	25,733	27,941	23,192	114,320	106,401
Professional development programming								
Artist travel and accommodations	4,513	5,714	-	-	-	-	4,513	5,714
Documentary forum production	4,519	2,004	-	-	-	-	4,519	2,004
Courier, shipping and postage	66	289	-	-	48	24	114	313
Office supplies	-	40	-	-	-	-	-	40
Staff travel and training	416	-	-	-	-	-	416	-
Telephone	-	131	-	-	-	-	-	131
Workshop	-	-	-	-	29,554	15,236	29,554	15,236
Total professional development programming	9,514	8,178	-	-	29,602	15,260	39,116	23,438
Catalogue, publication and documentation	22,330	26,322	686	-	1,372	-	24,388	26,322
Collections management	-	-	1,463	1,185	-	-	1,463	1,185

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Education, audience development and outreach								
Access bursary	-	-	-	-	1,790	1,365	1,790	1,365
Outreach	639	40	1,371	-	6,433	6,806	8,443	6,846
Other education and audience development	2,572	3,300	-	407	890	187	3,462	3,894
Total education, audience development and outreach	3,211	3,340	1,371	407	9,113	8,358	13,695	12,105
Total artistic expenditures	295,208	271,361	116,423	105,842	214,165	143,387	625,796	520,590
Facility operating expenditures								
Facility operating salaries	12,293	9,401	-	-	-	-	12,293	9,401
General facility expenditures								
Concessions purchases	7,566	6,487	-	-	-	-	7,566	6,487
Organization, equipment and facility insurance	6,601	6,714	3,301	3,357	6,601	7,095	16,503	17,166
Repairs and maintenance	8,501	9,294	2,522	3,927	4,933	5,140	15,956	18,361
Workers compensation	800	439	400	219	800	439	2,000	1,097
Total general facility expenditures	23,468	22,934	6,223	7,503	12,334	12,674	42,025	43,111
Rent	18,814	18,814	7,162	7,162	23,703	23,703	49,679	49,679
Total facility operating expenditures	54,575	51,149	13,385	14,665	36,037	36,377	103,997	102,191

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Schedule of Expenditures - continued

Year Ended June 30	Cinematheque		Distribution		Production		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
Marketing and communication								
Marketing production	<u>5,792</u>	11,096	<u>1,022</u>	553	<u>1,710</u>	608	<u>8,524</u>	12,257
Fundraising expenditures								
Fundraising events (gross)	<u>698</u>	1,207	-	325	-	650	<u>698</u>	2,182
Fundraising expenditures	<u>136</u>	30	<u>43</u>	15	<u>85</u>	30	<u>264</u>	75
Total fundraising expenditures	<u>834</u>	1,237	<u>43</u>	340	<u>85</u>	680	<u>962</u>	2,257
Administration expenditures								
Administration salaries and fees	<u>44,266</u>	44,492	<u>39,276</u>	35,489	<u>44,266</u>	44,492	<u>127,808</u>	124,473
Professional fees	<u>4,285</u>	4,120	<u>2,143</u>	2,060	<u>4,475</u>	4,120	<u>10,903</u>	10,300
Rent of administrative spaces	<u>1,400</u>	1,400	<u>700</u>	700	<u>1,400</u>	1,400	<u>3,500</u>	3,500
Bank and services expenditures	<u>7,249</u>	4,774	<u>1,971</u>	1,493	<u>3,813</u>	2,794	<u>13,033</u>	9,061
Total administration expenditures	<u>57,200</u>	54,786	<u>44,090</u>	39,743	<u>53,954</u>	52,806	<u>155,244</u>	147,334
	<u>\$ 413,609</u>	\$ 389,629	<u>\$ 174,963</u>	\$ 161,143	<u>\$ 305,951</u>	\$ 233,858	<u>\$ 894,523</u>	\$ 784,629
Capital Fund								
Amortization of capital assets	<u>\$ 42,389</u>	\$ 39,275	<u>\$ 10,505</u>	\$ 14,246	<u>\$ 33,310</u>	\$ 33,336	<u>\$ 86,204</u>	\$ 86,857

See accompanying notes to the financial statements.