

Winnipeg Film Group Inc.
Financial Statements
June 30, 2017

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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, 2017, 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.

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, 2017, 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 cursive script that reads 'Booke & Partners'.

Winnipeg, Canada
September 26, 2017

Chartered Professional Accountants

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

2017 **2016**

	<u>Operating Fund</u>	<u>Capital Fund</u>	<u>Total</u>	<u>Total</u>
Revenue				
Cinematheque (Pages 11 - 13)	\$ 378,911	\$ 37,720	\$ 416,631	\$ 400,681
Distribution (Pages 11 - 13)	165,331	8,282	173,613	169,730
Production (Pages 11 - 13)	<u>305,590</u>	<u>24,253</u>	<u>329,843</u>	<u>322,722</u>
	<u>849,832</u>	<u>70,255</u>	<u>920,087</u>	<u>893,133</u>
Expenditures				
Cinematheque (Pages 14 - 16)	351,359	44,208	395,567	380,315
Distribution (Pages 14 - 16)	170,930	10,471	181,401	185,774
Production (Pages 14 - 16)	<u>307,568</u>	<u>33,201</u>	<u>340,769</u>	<u>324,121</u>
	<u>829,857</u>	<u>87,880</u>	<u>917,737</u>	<u>890,210</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 19,975</u>	<u>\$ (17,625)</u>	<u>\$ 2,350</u>	<u>\$ 2,923</u>

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Changes in Net Assets

Year Ended June 30

2017 2016

	Unrestricted	Restricted ASM Working Capital	Internally Restricted	Invested in Capital Assets	Total	Total
Balance, beginning of year	\$ (39,705)	\$ 62,500	\$ 2,500	\$ 9,818	\$ 35,113	\$ 32,190
Excess (deficiency) of revenue over expenditures	19,975	-	-	(17,625)	2,350	2,923
Interfund transfers (Note 8)	(17,625)	-	-	17,625	-	-
Balance, end of year	\$ (37,355)	\$ 62,500	\$ 2,500	\$ 9,818	\$ 37,463	\$ 35,113

See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Statement of Financial Position
June 30

2017
2016
(Note 12)

	Operating Fund	Capital Fund	Total	Total
Assets				
Current				
Cash and short-term deposits (Note 3)	\$ 337,989	\$ -	\$ 337,989	\$ 22,235
Accounts receivable	147,192	-	147,192	138,969
Prepaid expenses	16,284	-	16,284	22,114
Inventory	1,215	-	1,215	882
	<u>502,680</u>	<u>-</u>	<u>502,680</u>	<u>184,200</u>
Capital assets (Note 4)	-	163,436	163,436	168,768
Due from Capital Fund	8,257	-	8,257	25,882
Restricted cash (Note 5)	62,500	-	62,500	62,500
	<u>\$ 573,437</u>	<u>\$ 163,436</u>	<u>\$ 736,873</u>	<u>\$ 441,350</u>
Liabilities				
Current				
Payables and accruals	\$ 151,217	\$ -	\$ 151,217	\$ 130,821
Government remittances payable	-	-	-	152
Deferred revenue (Note 6)	394,575	-	394,575	116,314
	<u>545,792</u>	<u>-</u>	<u>545,792</u>	<u>247,287</u>
Deferred contributions related to capital assets (Note 7)	-	145,361	145,361	133,068
Due to Operating Fund	-	8,257	8,257	25,882
	<u>545,792</u>	<u>153,618</u>	<u>699,410</u>	<u>406,237</u>
Net Assets				
Unrestricted	(37,355)	-	(37,355)	(39,705)
Restricted ASM Working Capital (Note 5)	62,500	-	62,500	62,500
Internally Restricted (Note 8)	2,500	-	2,500	2,500
Invested in Capital Assets	-	9,818	9,818	9,818
	<u>27,645</u>	<u>9,818</u>	<u>37,463</u>	<u>35,113</u>
	<u>\$ 573,437</u>	<u>\$ 163,436</u>	<u>\$ 736,873</u>	<u>\$ 441,350</u>

Commitment (Note 9)

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

2017
2016
(Note 12)

Cash derived from (applied to)

Operating

Excess of revenue over expenditures	\$ 2,350	\$ 2,923
Amortization	87,880	85,358
Amortization of deferred contributions	<u>(70,255)</u>	<u>(64,021)</u>

	19,975	24,260
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Change in non-cash operating assets and liabilities

Accounts receivable	(8,223)	(30,177)
Prepaid expenses	5,830	(3,683)
Inventory	(333)	760
Payables and accruals	20,396	2,150
Government remittances payable	(152)	(453)
Deferred revenue	<u>278,261</u>	<u>37,937</u>

	<u>315,754</u>	<u>30,794</u>
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Investing

Purchase of capital assets	(82,548)	(42,029)
Grants received for capital assets	<u>82,548</u>	<u>39,970</u>

	<u>-</u>	<u>(2,059)</u>
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Net increase in cash

	315,754	28,735
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Cash, beginning of year

	<u>22,235</u>	<u>(6,500)</u>
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Cash, end of year

	<u>\$ 337,989</u>	<u>\$ 22,235</u>
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See accompanying notes to the financial statements.

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2017

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) 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.

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.

Included in the Operating Fund is the ASM Working Capital reserve. The ASM 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.

Internally Restricted reserves are to be funded from operating surpluses at the discretion of the Board of Directors.

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.

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2017

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% (2016 - 40%) to Cinematheque, 40% (2016 - 40%) to Production and Training and 20% (2016 - 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, 2017

3. Cash and short-term deposits

	<u>2017</u>	<u>2016</u>
Unrestricted cash	\$ 335,489	\$ (Note 12) 19,735
Internally restricted cash	<u>2,500</u>	<u>2,500</u>
	<u>\$ 337,989</u>	<u>\$ 22,235</u>

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 (2016 - \$20,000) and bears interest at prime rate plus 3.00% per annum of which \$20,000 (2016 - \$20,000) is secured by a General Security Agreement. The line of credit was not in use at June 30, 2017 nor at June 30, 2016.

4. Capital assets

	<u>Accumulated</u>		<u>2017</u>	<u>2016</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	\$ -	\$ -
Website	61,891	58,808	3,083	9,250
Administrative equipment	84,858	72,333	12,525	14,704
Cinema renovations and equipment	547,333	472,822	74,511	41,596
Distribution equipment	92,221	65,019	27,202	34,536
Production equipment	<u>526,502</u>	<u>480,387</u>	<u>46,115</u>	<u>68,682</u>
	<u>\$ 1,314,872</u>	<u>\$ 1,151,436</u>	<u>\$ 163,436</u>	<u>\$ 168,768</u>

5. Restricted cash

Restricted cash consists of the \$62,500 (2016 - \$62,500) ASM Working Capital funds. As there is an ongoing commitment that the reserve remains funded, the cash has been classified as a long-term asset.

6. Deferred revenue

	<u>2017</u>	<u>2016</u>
Grants	\$ 387,521	\$ 102,670
Workshop fees	2,782	4,186
Advance revenues	4,080	3,540
Production awards	<u>192</u>	<u>5,918</u>
	<u>\$ 394,575</u>	<u>\$ 116,314</u>

Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2017

7. Deferred contributions related to capital assets

	<u>2017</u>	<u>2016</u>
Website	\$ 833	\$ 2,500
Administrative equipment	9,966	10,434
Cinema renovations and equipment	72,338	35,419
Distribution equipment	23,947	30,335
Production equipment	<u>38,277</u>	<u>54,380</u>
	<u>\$ 145,361</u>	<u>\$ 133,068</u>

8. Internally restricted reserves

	<u>2017</u>	<u>2016</u>
Insurance Reserve	\$ 2,500	\$ 2,500
Capital Reserve	-	-
Operating Reserve	<u>-</u>	<u>-</u>
	<u>\$ 2,500</u>	<u>\$ 2,500</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.

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 \$17,625 (2016 - \$21,337) from the Unrestricted Fund to the Invested in Capital Assets Fund to fund capital asset purchases.

9. 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 year is as follows:

2018	\$ 32,855
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Winnipeg Film Group Inc.
Notes to the Financial Statements
June 30, 2017

10. 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, 2017, there were unused volunteer credits of \$3,707 (2016 - \$3,392). Volunteer credits are not recorded on these financial statements.

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. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of revenue over expenditures.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2017	2016	2017	2016	2017	2016	2017
Operating Fund							
Earned revenue							
Admissions	\$ 116,424	\$ 102,227	\$ -	\$ -	\$ 1,332	\$ 288	\$ 117,756
Distribution revenue	-	-	66,201	61,088	-	-	66,201
Facility rental revenue							
Rental revenue - cinema	17,677	22,673	-	-	-	-	17,677
Rental revenue - equipment	-	-	-	-	35,717	29,063	35,717
Rental revenue - other	2,220	2,172	1,110	1,086	10,023	13,981	13,353
Total facility rental revenue	19,897	24,845	1,110	1,086	45,740	43,044	66,747
Workshops, classes and conferences	86	-	-	-	27,075	35,690	27,161
Membership dues and fees	10,164	8,065	2,450	2,553	12,091	15,142	24,705
Sales and commissions							
Concession sales	27,305	21,032	-	-	-	-	27,305
External production revenue	-	209	470	841	-	209	470
Liability insurance	-	-	-	-	7,650	7,400	7,650
Media stock	-	-	-	-	1,996	1,588	1,996
Members' recoveries	52	78	1,795	1,873	70	48	1,917
Merchandise/publications	677	1,546	695	431	8	-	1,380
Sales and commissions - other	7,892	4,822	12	7	25	16	7,929
Services in kind	-	-	-	-	10,313	11,872	10,313
WFG Access Bursary	-	-	-	-	515	1,235	515
Total sales and commissions	35,926	27,687	2,972	3,152	20,577	22,368	59,475
Trust and investment revenue	519	531	259	266	519	531	1,297
Other earned revenue	250	14,540	86	738	360	1,257	696
Total earned revenue	183,266	177,895	73,078	68,883	107,694	118,320	364,038
							53,207
							1,328
							16,535
							365,098

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2017	2016	2017	2016	2017	2016	
Public sector revenue							
Federal government							
Canada Council - operating	96,850	96,850	49,501	49,501	65,019	65,019	211,370
Canada Council - other	2,691	870	1,000	-	3,125	-	6,816
Other	3,500	-	-	-	-	-	3,500
Total federal government	103,041	97,720	50,501	49,501	68,144	65,019	221,686
Provincial government							
Manitoba Arts Council - operating	38,000	38,000	19,000	19,000	38,000	38,000	95,000
Manitoba Arts Council - other	-	2,800	-	1,400	-	2,800	7,000
Other	-	-	3,000	3,000	11,700	14,700	17,700
Manitoba Film and Sound Development Corporation	-	-	4,000	4,000	16,000	16,000	20,000
Total provincial government	38,000	40,800	26,000	27,400	65,700	71,500	129,700
Municipal government							
Winnipeg Arts Council - operating	19,910	19,910	9,955	9,955	19,910	19,910	49,775
Other public sector revenue	-	-	-	-	10,280	10,280	10,280
Total public sector revenue	160,951	158,430	86,456	86,856	164,034	166,709	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
	2017	2016	2017	2016	2017	2016	
Private sector revenue							
Individual donations	<u>8,876</u>	<u>22,196</u>	<u>397</u>	<u>176</u>	<u>1,009</u>	<u>2,656</u>	<u>25,028</u>
Corporate sponsorships							
Sponsorships	<u>13,041</u>	<u>9,567</u>	<u>247</u>	<u>4,852</u>	<u>7,094</u>	<u>3,517</u>	<u>17,936</u>
Foundation grants and donations							
Fundraising events	<u>2,480</u>	<u>400</u>	<u>1,240</u>	<u>200</u>	<u>7,896</u>	<u>400</u>	<u>1,000</u>
Other private sector revenue	<u>1,712</u>	<u>175</u>	<u>-</u>	<u>-</u>	<u>917</u>	<u>776</u>	<u>951</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,268</u>	<u>4,601</u>	<u>4,601</u>
Total private sector revenue	<u>26,109</u>	<u>32,338</u>	<u>1,884</u>	<u>5,228</u>	<u>21,184</u>	<u>11,950</u>	<u>49,516</u>
Other revenue (expenditure)							
	<u>8,585</u>	<u>(184)</u>	<u>3,913</u>	<u>834</u>	<u>12,678</u>	<u>1,853</u>	<u>2,503</u>
	<u>\$ 378,911</u>	<u>\$ 368,479</u>	<u>\$ 165,331</u>	<u>\$ 161,801</u>	<u>\$ 305,590</u>	<u>\$ 298,832</u>	<u>\$ 829,112</u>

Capital Fund

Amortization of deferred contributions	\$ 37,720	\$ 32,202	\$ 8,282	\$ 7,929	\$ 24,253	\$ 23,890	\$ 70,255
Rental surcharge	-	-	-	-	-	-	-
Capital surcharge	-	-	-	-	-	-	-
	<u>\$ 37,720</u>	<u>\$ 32,202</u>	<u>\$ 8,282</u>	<u>\$ 7,929</u>	<u>\$ 24,253</u>	<u>\$ 23,890</u>	<u>\$ 70,255</u>
							<u>\$ 64,021</u>

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2017	2016	2017	2016	2017	2016	
Operating Fund							
Artistic expenditures							
Artist fees							
Artist fees	\$ 3,609	\$ 300	\$ -	\$ -	\$ 3,323	\$ 3,195	\$ 6,932
Artist royalties	-	-	42,944	44,103	-	-	42,944
Awards	-	-	4,000	4,000	46,318	39,490	50,318
Curator fees	900	1,500	500	-	-	-	1,400
Film rental and artist fees	41,952	31,543	256	370	612	930	42,820
Juror fees	-	-	375	300	2,200	1,755	2,575
Total artist fees	46,461	33,343	48,075	48,773	52,453	45,370	146,989
Artistic salaries and benefits	75,020	72,022	45,868	42,379	61,871	61,638	182,759
Production and technical salaries	56,002	64,617	-	-	18,444	23,676	74,446
Exhibition, programming and production expenditures							
Artist travel and accommodations	2,428	120	-	-	748	-	3,176
Bad debts (recovery)	(3,581)	-	(2,101)	-	15,877	-	10,195
Corporate expenditures	2,307	2,029	1,111	850	2,488	2,285	5,906
Courier, shipping and postage	3,540	4,381	2,420	2,508	594	815	6,554
Equipment under \$1,000 and rentals	1,586	1,578	620	601	2,442	3,258	4,648
External production services	-	-	437	795	64	-	501
Jury expenditures	-	-	-	-	22	-	22
Licenses	2,253	1,999	1,104	1,598	1,716	1,753	5,073
Member liability insurance	-	-	-	-	486	1,458	486
Office supplies	1,777	1,536	1,226	825	1,638	1,442	4,641
Planning and development	2,480	478	1,240	239	6,293	478	10,013
Premiere	-	-	-	12	747	466	747
Purchases for resale	-	209	-	259	1,307	1,898	1,307
Services in kind	2,675	7,375	-	-	-	-	2,675
Special projects	2,810	7,111	283	990	2,038	4,808	5,131
							12,909

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2017	2016	2017	2016	2017	2016	
Staff travel and training	3,250	3,076	2,139	7,434	1,753	2,542	13,052
Telephone	3,232	3,117	1,210	1,273	2,018	2,153	6,543
Volunteer debits	-	-	-	-	3,304	2,663	2,663
Total exhibition, programming and production expenditures	24,757	33,009	9,689	17,384	43,535	26,019	77,981
Professional development programming	4,238	-	-	-	-	-	4,238
Artist travel and accommodations	459	-	-	-	-	-	459
Documentary forum production	41	-	-	-	69	57	57
Courier, shipping and postage	-	-	-	-	746	-	746
Staff travel and training	-	-	-	-	-	-	-
Workshop	-	-	-	-	30,725	35,597	35,597
Total professional development programming	4,738	-	-	-	31,540	35,654	36,278
Catalogue, publication and documentation	17,477	21,641	2,159	3,123	-	-	19,636
Collections management	-	-	1,507	2,018	-	-	1,507
Education, audience development and outreach	-	-	-	-	515	1,235	1,235
Access bursary	510	-	100	573	7,803	4,337	8,413
Outreach	-	-	-	-	-	-	-
Other education and audience development	2,884	3,513	-	-	2,103	905	4,987
Total education, audience development and outreach	3,394	3,513	100	573	10,421	6,477	13,915
Total artistic expenditures	227,849	228,145	107,398	114,250	218,264	198,834	541,229

See accompanying notes to the financial statements.

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

Year Ended June 30	Cinematheque		Distribution		Production		Total
	2017	2016	2017	2016	2017	2016	
Facility operating expenditures							
Facility operating salaries	15,233	11,755	-	-	-	-	11,755
General facility expenditures							
Concessions purchases	11,620	6,887	-	-	-	-	6,887
Organization, equipment and facility insurance	7,208	6,561	3,604	3,281	7,208	6,561	16,403
Repairs and maintenance	9,067	6,461	3,617	824	5,517	3,360	10,645
Repairs and maintenance - flood	1,064	-	1,248	-	1,390	-	-
Workers compensation	752	261	376	131	752	261	653
Total general facility expenditures	29,711	20,170	8,845	4,236	14,867	10,182	34,588
Rent	17,855	19,031	5,334	7,244	24,796	23,976	50,251
Total facility operating expenditures	62,799	50,956	14,179	11,480	39,663	34,158	96,594
Marketing and communication							
Marketing production	6,031	3,788	368	336	1,263	1,182	5,306
Fundraising expenditures							
Fundraising events (gross)	350	-	-	-	45	364	364
Fundraising expenditures	115	60	32	30	65	60	150
Total fundraising expenditures	465	60	32	30	110	424	514
Administration expenditures							
Administration salaries and fees	35,588	42,114	42,549	43,743	35,588	42,114	127,971
Professional fees	6,165	6,700	3,083	3,350	6,165	6,700	16,750
Rent of administrative spaces	2,811	1,416	1,406	708	2,811	1,416	3,540
Bank and services expenditures	9,651	7,712	1,915	1,778	3,704	3,458	12,948
Total administration expenditures	54,215	57,942	48,953	49,579	48,268	53,688	161,209
Total	\$ 351,359	\$ 340,891	\$ 170,930	\$ 175,675	\$ 307,568	\$ 288,286	\$ 804,852
Capital Fund							
Amortization of capital assets	\$ 44,208	\$ 39,424	\$ 10,471	\$ 10,099	\$ 33,201	\$ 35,835	\$ 85,358

See accompanying notes to the financial statements.