

Broward County Screen Incentive Programs Audit Submission and Final Review Process

In order to receive your final review and rebate award in a timely manner, please ensure the following have been completed:

1. Provide an up-to-date contact that can provide missing documentation.
2. Provide multiple binders of FINAL and ACCURATE cast, crew, vendors, production schedule, and production expenditures (details provided below under “Binders” section).
3. Enclose copy of signed agreement.

***Physical submissions of paperwork required. Additional digital copy is optional.*

PLEASE NOTE: No paperwork that has personal information, including and not limited to Social Security numbers, medical records, etc. will be accepted. All personal information must be redacted.

BINDERS

Each binder must be clearly labeled with the name of the production, company, contents, and binder #.

1. **Main Binder** containing:
 - Economic Impact Report (form provided by Film Commission)
 - *NOTE: Categories and calculations in the cast, crew, and vendor binder need to match the categories and calculations on the economic impact report and match exactly. For example, in vendor binder, all food related purchases plus formal catering should be in the Catering category; film permits or facility rental fees should under Locations, all types of casting expenses should calculated under Casting, etc. Invoices/receipts should be grouped together in the categories that match the economic impact report. i.e., all food grouped together into catering, all art & wardrobe dept. grouped together, etc.*
 - Final budget
 - Locations list
 - Call sheets
 - Final crew and vendor lists (with contact information)
 - Certificates of insurance
 - Final production schedule
 - Proof of hire of current student(s)/recent past college graduate(s)/recent PA training program graduate(s) (via letter from College, copy of Diploma, or copy of certificate from Training Program)
 - Production reports if applicable
2. **Crew Binder(s)** containing:
 - Final crew list

- Top sheet page that lists name, address, crew position, dates of hire, hourly wage and total wages earned during project.
- Timecards/residency form and proof of residency should be organized in the exact order of the top sheet.
- Each Broward, Palm Beach, and Miami-Dade crew hire must have a proof of residency filled out form, signed by the crew member and a production representative, and two forms of identification proving Broward, Palm Beach or Miami-Dade residency (form provided by Film Commission).
- Timecard or invoice exhibiting days/weeks worked, per hour wages and total wages earned and proof of payment (check, wire transfer, payroll company paperwork etc.)
- Broward resident Timecards must be separated out from Palm Beach or Miami-Dade County resident timecards.
- List of non-Broward/Palm Beach/Miami-Dade County crew (name, address, contact information, and position)
- Each individual hire's paperwork should be organized in order of Declaration of residency form, 1st and proof of residency, Timecard and proof of payment.
- Please divide into sections of Broward County, Miami-Dade and Palm Beach County (together) and residents of all other jurisdictions.
- On top sheet for crew, if there are day players (crew that worked less than ½ of the production days) they should be listed separately, and broken down into Broward and non-Broward as applicable. (Their pay will count towards total expenditures in Broward, but only MAIN cast and crew will count towards 55% hire requirement).
- If any Broward County certified small businesses (CBE and SBE designations) were utilized as crew members, must be included in separate tab and identified on top sheet.

3. **Cast Binder(s)** containing:

- Final cast list
- Top sheet page that lists name, address, character name, dates of hire, hourly wage and total wages earned during project.
- Timecards/residency form and proof of residency should be organized in the exact order of the top sheet.
- Each Broward, Palm Beach, and Miami-Dade County crew hire must have a proof of residency filled out form, signed by the crew member and a production representative, and two forms of identification proving Broward, Palm Beach or Miami-Dade residency (form provided by Film Commission).
- Timecard or invoice exhibiting days/weeks worked, per hour wages and total wages earned and proof of payment (check, wire transfer, payroll company paperwork etc.)
- Broward resident Timecards must be separated out from Palm Beach or Miami-Dade County resident timecards.
- List of non-Broward/Palm Beach/Miami-Dade County cast (name, address, contact information, and position)
- Each individual hire's paperwork should be organized in order of Declaration of residency form, 1st and proof of residency, Timecard and proof of payment.
- Please divide into sections of Broward County, Miami-Dade and Palm Beach County (together) and residents of all other jurisdictions.
- On top sheet for cast, if there are day players (crew that worked less than ½ of

the production days) they should be listed separately, and broken down into Broward and non-Broward as applicable. (Their pay will count towards total expenditures in Broward, but only MAIN cast and crew will count towards 55% hire requirement).

4. **Vendor Binder(s)** containing:

- Top sheet page listing the name, address, vendor type, Qualified CBE or not, total payments per vendor.
- Vendor invoices should be in exact order of the top sheet.
- Top sheet page must be organized to coincide with categories listed on the Economic Impact Report, grouped together, and totaled for each category so that the Economic Impact Report and Vendor reconciliation match.
 - *For example, in vendor binder, all food related purchases plus formal catering should be in the Catering category; film permits or facility rental fees should under Locations, all types of casting expenses should calculated under Casting, etc. Invoices/receipts should be grouped together in the categories that match the economic impact report. i.e., all food grouped together into catering, all art & wardrobe dept. grouped together, etc.*
- Copies of vendor invoices, proof of business address (include business listing from Sunbiz.org), and proof of payment via check, cash, credit card or wire transfer (or receipts when invoice is not applicable). *NOTE: Sunbiz information required for local vendors only – corporate entities such as grocery stores or gas stations may show proof of address via receipt.*
- List of non-Broward County based vendors utilized on the production must also be provided (with same information required)
- All Broward County certified small businesses (CBE and SBE designations) must be in a separate tab within the vendor binder.

OVERVIEW OF QUALIFIED EXPENDITURES

- For a breakdown of what expenditures may qualify, contact the Film Commission for a detailed list in pdf format.
- Only net expenditures paid to a Broward County resident or to a business registered and doing business in Broward County are qualified expenditures, and must be associated solely with pre-production, production and post-production of the applicant's production.
- Costs of development (script, writer, etc), marketing, publicity (still photographer, publicist, etc.), and distribution (rights, license fees, E&O insurance, interpositive/internegative, deliverables, etc.) are NOT considered qualified expenditures.
- If there are part time crew or cast (less than 55% of production days), they are not counted towards the required resident hire percentage, but their salaries are counted towards the qualified expenditures (including extras).
- Only actual expenditures paid (with documentation) during the certified period are qualified expenditures, not outstanding accounts. Goods, services or payroll must have been paid during the certified period to qualify.

SUBMITTING PAYROLL EXPENDITURES

PLEASE NOTE: No paperwork that has personal information, including and not limited to Social Security numbers, medical records, etc. will be accepted. All personal information must be redacted. If these documents are included in any paperwork submissions, they will be immediately returned to the applicant.

1. WHAT QUALIFIES:

- Wages, salaries, or other compensation including amounts paid through a payroll service company, for technical and production crews, directors, producers, and performers are qualified expenditures if paid to residents of Broward, Palm Beach, and Miami-Dade County residents in the form of salary, wages or other compensation up to a maximum of \$100,000 per resident.

2. DETERMINING BROWARD / PALM BEACH / MIAMI-DADE COUNTY RESIDENCY:

- Company MUST provide a completed Declaration of Broward County, Palm Beach County, and Miami-Dade County Residency Form (Residency Form) for each individual it is claiming wages for (form provided by Film Commission).
- If a staffing, loan-out, Extras Company, or a third party company providing labor/crew is being used, a Residency Form must still be submitted for each individual supplied by such company.
- It is strongly suggested productions obtain the Residency Form and copy of driver's license during the employment period. Productions often have difficulty obtaining such after the fact.
- A completed Residency Form must include all of the following:
 - i. Name, address, telephone number, signature of County resident.
 - ii. A copy of the individual's current Florida driver's license. Note: Some Florida driver's licenses are renewed on the back of the card. In this case, copy both sides of the identification.
 - iii. 2nd proof of residential address (acceptable forms of proof can be found at <http://www.flhsmv.gov/ddl/address.html>)
 - iv. In lieu of providing a copy of the individual's driver's license, you may provide a print out of the Florida Department of Highway Safety & Motor Vehicle's Driver License Check indicating the driver's license was valid during the employment period. Visit <https://services.flhsmv.gov/DLCheck/> to use the service.
 - v. Law enforcement officers who are unwilling to provide a copy of their state identification must provide their department, precinct, and badge numbers on the Residency Form.
 - vi. Signature of the Company's Producer, or Authorized Production Executive, must be on each Residency Form.
 - vii. MINORS – A parent's Florida driver's license may be provided, with notation of such.
 - viii. FRINGES: Fringes that are paid to a Florida resident employee as part of their compensation are qualified expenditures. Fringe payments paid by the employer to the government (FICA, Medicare, FUTA, and SUI) are qualified expenditures. Worker's Compensation is a qualified expenditure when premiums are paid to a Broward County corporation.
 - ix. Payroll handling fees count only if paid to a Broward County based Payroll Company.
 - x. If payments are not made through a payroll company, please provide

proof of workers compensation.

3. CREATING A PAYROLL REPORT:

- Provide a Payroll Report containing the salaries and wages for the Broward County residents and separately Palm Beach County and Miami-Dade County residents that are being claimed. Rebate on any individual's salary (from all sources on the production) is limited to the first \$100,000, which is determined based on payroll payments made to the resident.
- Payroll Report needs to include individual's name, address, position, employment period, daily rate, hourly rate, daily hours, extras (i.e. per diem), total wages, yes/no on loan out company, loan out name.
- If there are part time crew or cast (less than 55% of production days), they are not counted towards the required resident hire percentage, but their salaries are counted towards the qualified expenditures (including extras).
- Other Requirements:
 - i. Only Box rentals paid to a Broward County resident employee are eligible.
 - ii. Mileage is NOT allowed.
 - iii. Per Diems are only paid to a Broward County resident employees.
 - iv. Fringes are paid on behalf of a Broward/Palm Beach/Miami-Dade County employee resident only as part of their compensation on qualified expenditures.
 - v. Payroll handling fees count only if paid to a payroll company that has registered as a business in Broward County.

SUBMITTING VENDOR EXPENDITURES

1. WHAT QUALIFIES:

- Qualified expenditures can include, but are not limited to, payments to Broward County companies as:
 - i. Expenditures for sound stages, backlots, production editing, digital effects, sound recordings, sets, and set construction
 - ii. Expenditures for rental equipment, including, but not limited to, cameras and grip or electrical equipment
 - iii. Expenditures for meals and accommodations, etc.
 - iv. Car and Truck rentals
 - v. Wardrobe and Make-up and hair supplies bought in Broward County for purposes for production only
 - vi. Florida state sales tax (note: Florida offers productions a sales-tax exemption)
 - vii. For full detailed Eligible Expenditures list, contact Film Commission.
- Expenditures that are NOT qualified include, but are not limited to, the following:
 - i. Purchases made on the Internet unless purchased from a Broward County based company
 - ii. Shipping costs unless shipped by Broward County based company
 - iii. Telephone or cell-phone charges when the service address is not in Broward County
 - iv. Wrap party expenditures

- v. Entertainment expenses
 - vi. Liquor
 - vii. Cigarettes
 - viii. Charitable contributions, tips, location gratuities
 - ix. Costs associated with the development, marketing, publicity or distribution of the production, including still photography
 - x. Costs associated with the third-party CPA's report on the rebate submission.
 - xi. All travel and living expenses are NOT eligible (except for travel fares booked through Broward County based travel agent)
 - xii. Only actual **net** expenditures paid shall be qualified expenditures, not outstanding accounts.
2. Present data in a P.C. compatible electronic medium (i.e. Excel spreadsheet on CD, flash or thumb drive) along with hard copies of the verifying documentation, organized in Vendor Binder, accompanied with the following back-up documentation:
 - A clear and complete copy of the receipt and/or invoice.
 - A reference number/letter for each line-item, placed on each physical copy of the supporting documentation, for easy identification.
 - Required top sheet must be organized so that each invoice/receipt/payment proof matches the order of the top sheet.
 - Please organize the top sheet, order of receipts/invoices/payment proof in the categories that are listed on the economic impact report.
 3. All receipts/invoices MUST be legible. Receipts that are not readable will not be accepted by the Film Commission. No expenditures for alcohol or tobacco products can be included in your submission of receipts.
 4. All submitted invoices for goods or services purchased or leased must be from a vendor or supplier who is a Broward County company and must include the company's address and telephone number. Must be current with Local Business Tax. If from an individual, a Declaration of Residency Form (Residency Form) must accompany the invoice. The receipt must have a printed name and address of the vendor on the receipt. If cash was utilized as payment, then contact information of the vendor must accompany the receipt to verify the sale. Electronic copies are allowed.

PETTY CASH

1. Petty cash receipts should follow similar procedure to Vendor expenditures, if submitted separately.
2. Receipts must all be complete, legible, individually numbered or lettered for easy reference to a master spreadsheet.
3. See Eligible Expenditures list for clarification on all category's status of acceptance.
4. Example of petty cash spreadsheet:

Date	P.C.#	Ref. #	Amount	Name	Vendor	Purpose
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12/1/201	1001	1	40.00	E. Harvey	ABC Catering	Craft Service
12/1/201	1001	2	25.00	E. Harvey	XYZ Fuel	Fuel
12/1/201	1001	1	75.00	S. Jacobs	Back Stage Rentals	Grip Tape
12/1/201	1001	1	22.00	S. Jacobs	Walmart	Wardrobe

DISTRIBUTION OF THE REBATE

- Once the Company's submission and all required documentation and marketing materials have been reviewed and approved by the Film Commission, an invoice will be processed by Broward County to execute the rebate payment check.
- The Film Commission may revoke or modify any written decision qualifying, certifying, or otherwise granting eligibility for the rebate if it is discovered that the applicant submitted any false statement, representation, or certification in any application, record, report, plan, or other document filled to receive the rebate.