

Sample Florida Qualified Expenditures Budget

The following is meant as a helpful guide, and not an exact list, of what are considered qualified expenditures for Florida's incentive program. Qualified expenditures are for pre-production, production, and post-production (NOT for development, marketing, publicity or distribution.)

THE FOLLOWING BUDGET ASSUMES, WHERE 'YES' IS DESIGNATED, THAT THE PERSON HIRED OR VENDOR BEING PAID IS A FLORIDA RESIDENT OR FLORIDA BUSINESS.

Acct#	Description	Qualified	Comments
101-00	STORY & RIGHTS		The FL incentive only covers expenses relating to pre-production, production and post. Story rights, screenplay cost, writer, etc. are considered development costs, which are not qualified
101-02	Story Rights	NO	
101-99	Fringes	NO	
103-00	WRITING		See above For a FL resident To a Florida vendor
103-02	Writers	NO	
103-04	Story Editor	NO	
103-06	Research	NO	
103-08	Secretaries	YES	
103-10	Script Printing	YES	
103-12	Materials & Supplies	NO	
103-99	Fringes	NO	
105-00	PRODUCER & STAFF		REMINDER: Only the wages of FL residents are considered qualified expenditures Wrap Party is NOT considered a qualified expenditure Entertainment is NOT considered a Qual. Expenditure
105-02	Executive Producer	YES	
105-04	Line Producer	YES	
105-06	Producers	YES	
105-08	Associate Producers	YES	
105-10	Secretaries	YES	
105-12	Assistants	YES	
105-14	Purchases and supplies	YES	
105-16	Wrap Party	NO	
105-18	Entertainment	NO	
105-99	Fringes	See 112	
107-00	DIRECTOR & STAFF		
107-02	Director	YES	
107-04	Dialogue Coach	YES	
107-06	Secretaries	YES	
107-08	Choreographers	YES	
107-10	Assistants	YES	
107-12	Towncar Allowance	YES	
107-14	Purchases and Supplies	YES	
107-16	Director Assistant Computer	YES	
107-18	Director Office Rentals	YES	
107-20	Entertainment Allowance	NO	
107-99	Fringes	See 112	
109-00	TALENT		
109-02	Principal Cast	YES	
109-04	Supporting Cast	YES	
109-06	Day Player	YES	
109-08	Weekly Player	YES	
109-10	Talent Staff	YES	
109-12	Talent Expenses	YES	
109-14	Stunt Coordinator	YES	

Acct#	Description	Qualified	Comments
109-16	Stunts	YES	
109-18	Looping and Expenses	YES	If in FL
109-20	Casting Director	YES	
109-22	Casting Assistants	YES	
109-24	Casting Office Expenses	YES	
109-99	Fringes	See 112	
111-00 TRAVEL & LIVING Above the Line			
111-02	Producer Travel--General	YES	
111-04	Producer Travel -- to Distant Location	YES	If booked trough a Florida Travel Agency.
111-06	Producers Assistants Travel--General	YES	
111-08	Producers Assistants Travel--to Distant Location	YES	
111-10	Director--General Travel	YES	
111-12	Director Travel -- to Distant Location	YES	
111-14	Director's Assistants Travel--General	YES	
111-16	Director's Assistants Travel-- to Distant Location	YES	
111-18	Talent Travel--General	YES	
111-20	Talent Travel--to Distant Location	YES	
112-00 FRINGE BENEFITS (ATL)			
112-02	Pension Plan & Health and Welfare	YES	RE: FRINGES: Fringes that are paid on behalf of a Florida resident employee as part of their compensation are qualified expenditures. Payroll handling fees count only if paid to a FL payroll company.
112-04	Employer Taxes	YES	
112-06	Local Hire Fringes	YES	
112-08	Payroll Handling	See 112	
PRODUCTION			
113-00 PRODUCTION STAFF			
113-02	Production Manager	YES	RE: SALARIES, WAGES & OTHER COMPENSATION: The first \$400,000 paid to a Florida resident employee is considered a qualified expenditure. No additional rebate is given for any amount in excess of \$400,000. Any payment included on a FL resident employee's check is considered part of their total salary, wage and other compensation, including PER DIEM for food, housing or location expenses. These are qualified expenditures not only for the percentage rebate, but for reaching the \$400,000 limit per employee. Fringes are included in the \$400,000 salary limit. Any contractual obligation made to a FL resident employee that is not cash, but has monetary value, should be included in calculating the total salary of the employee.
113-04	Production Supervisor	YES	
113-06	First Assistant Director	YES	
113-08	Second AD's and Trainees	YES	
113-10	Script Supervisor	YES	
113-12	Location Manager	YES	
113-14	Asst Location Managers & Scouts	YES	
113-16	Tech Advisors	YES	
113-18	Production Coordinators	YES	
113-20	Asst Production Coordinators	YES	
113-22	Production Secretaries	YES	
113-24	Production Accountants	YES	
113-26	Assistant Accountants	YES	
113-28	Payroll	YES	
113-30	Construction Estimator	YES	
113-32	Post Accounting	YES	
113-34	Production Assistants	YES	
113-36	Pre-Production Breakdown	YES	
113-38	Board & Budget	YES	
113-40	Script Timing	YES	
113-42	POC and Assistants	YES	

Acct#	Description	Qualified	Comments
113-99	Fringes	See 112	
115-00 EXTRA TALENT			
115-02	Stand-ins	YES	
115-04	Casting Commission	YES	
115-06	Extras-Studio	YES	
115-08	Non Union	YES	
115-10	Extras-Location	YES	
115-12	Non Union -	YES	
115-14	Sideline Musicians	YES	
115-16	Fittings	YES	
115-18	Wardrobe	YES	
115-20	Atmosphere Cars	YES	
115-22	Casting Svc Fee and Fringes	YES	
115-24	Polaroid	YES	
115-26	Telephone/Office	YES	
115-99	Fringes	See 112	
117-00 CAMERA			
117-02	Director of Photography	YES	
117-04	Operator	YES	
117-06	Asst Cameramen & Operators	YES	
117-08	Steadicam Operator	YES	
117-10	Still Photographer	NO	Cost of marketing/distribution
117-12	Loader	YES	
117-14	Loss and Damage	YES	
117-16	Purchases & Supplies	YES	
117-18	Camera Rentals	YES	
117-20	Box and Still Camera Rentals	YES/NO	Still camera rental and still photos are considered costs of marketing/distribution
117-99	Fringes	See 112	
119-00 ART DEPARTMENT			
119-02	Production Designer	YES	
119-04	Art Director and Assistants	YES	
119-06	Set Designers	YES	
119-08	Illustrators	YES	
119-10	In-state Hire	YES	
119-12	Storyboard Artist	YES	
119-14	Prod. Assistants	YES	
119-16	Blue Printing	YES	
119-18	Stock Units / Backings	YES	
119-20	Purchases & Supplies	YES	
119-22	Processing	YES	
119-24	Research Materials	YES	
119-26	Rentals	YES	
119-28	Equipment	YES	
119-30	Car and Box Rentals	YES	
119-99	Fringes	See 112	
121-00 SET CONSTRUCTION			
121-02	Construction Coordinators	YES	
121-04	Construction Foremen	YES	
121-06	Stage Set Construction Labor	YES	
121-08	Location Set Construction Labor	YES	
121-10	Stage Set Construction Materials Purchase & Rental	YES	

Acct#	Description	Qualified	Comments
121-12	Location Set Construction Materials Purchase & Rental	YES	
121-14	Stage Set Striking Labor	YES	
121-16	Stage Set Striking Materials Purchase and Rental	YES	
121-18	Location Set Striking Labor	YES	
121-20	Location Set Striking Materials Purchase & Rental	YES	
121-22	Set Restoration	YES	
121-24	Fold and Hold Sets	YES	
121-26	Greens Purchase	YES	
121-28	Backings Rental/Purchase	YES	
121-30	Trash Removal	YES	
121-32	Scissor Lifts/Forklifts	YES	
121-34	Car and Box Rental	YES	
121-36	Construction Expendables	YES	
121-99	Fringes	See 112	
123-00 SPECIAL EFFECTS			
123-02	SFX Coordinator	YES	
123-04	SFX Assistants	YES	
123-06	Rig and Strike	YES	
123-08	Loss and Damage	YES	
123-10	Manufacturing Labor & Materials	YES	
123-12	Purchases	YES	
123-14	Equipment Rentals	YES	
123-16	Box Rental	YES	
123-99	Fringes	See 112	
125-00 SET OPERATIONS			
125-02	Key Grip	YES	
125-04	Grips -- all	YES	
125-06	Craft Service Persons	YES	
125-08	Greensperson- Company	YES	
125-10	Stand By Carpenters	YES	
125-12	Stand By Painters	YES	
125-14	Loss and Damage	YES	
125-16	Set Watch/Fireman	YES	
125-18	First Aid & Expenses	YES	
125-20	Medics	YES	
125-22	Other Crafts	YES	
125-24	Heating/Air Conditioning	YES	
125-26	Purchases	YES	
125-28	Grip Expendables	YES	
125-30	Lumber	YES	
125-32	Craft Service Purchases	YES	
125-34	Rentals	YES	
125-36	Grip Package	YES	
125-38	Truck Package	YES	
125-40	Additional Equipment	YES	
125-42	Helicopter Rental	YES	
125-44	Box Rentals	YES	
125-99	Fringes	See 112	
127-00 ELECTRICAL			
127-02	Chief Lighting Technician	YES	

Acct#	Description	Qualified	Comments
127-04	Lighting Assistant and Technicians	YES	
127-06	Rig and Strike	YES	
127-08	Generator Operator	YES	
127-10	Generator Assistants	YES	
127-12	Special Equipment Operator	YES	
127-14	Electric Hookup	YES	
127-16	Current	YES	
127-18	Loss and Damage	YES	
127-20	Purchases-- Expendables, Gels, Etc	YES	
127-22	Globes and Carbons	YES	
127-24	Rentals	YES	
127-26	Electric Package	YES	
127-28	Stage Package	YES	
127-30	Rigging Package	YES	
127-32	Addl Equipment	YES	
127-34	Specialty Lighting	YES	
127-36	Generator Rentals	YES	
127-38	Box Rentals	YES	
127-99	Fringes	See 112	
129-00 SET DRESSING			
129-02	Set Decorator	YES	
129-04	Leadman/Buyer	YES	
129-06	Set Dressing Labor	YES	<i>REMINDER: Only payments to Florida vendors and businesses count as qualified expenditures</i>
129-08	Drapery/Carpet	YES	
129-10	Loss, Damage, Cleaning	YES	
129-12	Manufacturing/Materials	YES	
129-14	Set Dress Purchase & Materials	YES	
129-16	Fixtures	YES	
129-18	Rentals	YES	
129-20	Rentals - All Sets	YES	
129-22	Car and Box Rentals	YES	
129-24	Research	YES	If during pre-production and/or production
129-26	Film Processing	YES	
129-28	Expendables	YES	
129-99	Fringes	See 112	
131-00 ACTION PROPS			
131-02	Propmaster	YES	
131-04	Assistant Propmaster & Labor	YES	
131-06	Loss and Damage	YES	
131-08	Manufacturing In-state Labor/Materials	YES	
131-10	Purchases & Rentals	YES	
131-12	Car and Box Rentals	YES	
131-14	Film Processing	YES	
131-16	Research	YES	If during pre-production and/or production
131-18	Expendables	YES	
131-99	Fringes	See 112	
133-00 PICTURE VEHICLES/ANIMALS			
133-02	Picture Car Coordinator	YES	
133-04	Picture Car Drivers	YES	
133-06	Picture Car Rentals	YES	
133-08	Picture Car Expense	YES	
133-10	Marine Expense	YES	

Acct#	Description	Qualified	Comments
133-12	Aircraft/Helicopter Expense	YES	
133-14	Pic Vehicle Manufacturing	YES	
133-16	Mechanic	YES	
133-18	Animals	YES	
133-20	Loss & Damage	YES	
133-22	Wranglers, Handlers	YES	
133-24	Feeding and Stabling	YES	
133-99	Fringes	See 112	
135-00 SPECIAL PHOTOGRAPHY			
135-02	Process Operating	YES	
135-04	Blue Screen	YES	
135-06	Matte Shots Contract	YES	
135-08	Matte Crew Expenses	YES	
135-10	Animation	YES	
135-12	Miniature Contact	YES	
135-14	Miniature Expenses	YES	
135-16	Computer Graphics	YES	
135-18	Equipment Rental	YES	
135-99	Fringes	See 112	
139-00 WARDROBE			
139-02	Costume Designer	YES	
139-04	Designer Staff	YES	
139-06	Wardrobe Labor	YES	
139-08	Costumers & Assts.	YES	
139-10	Cleaning and Dying	YES	
139-12	Loss and Damage	YES	
139-14	Alterations & Repairs	YES	
139-16	Allowance	YES	
139-18	Purchases & Rentals	YES	
139-20	Car and Box Rentals	YES	
139-22	Research		
139-24	Expendables	YES	
139-26	Washing Machine & Dryer	YES	
139-28	Shop Set Up	YES	
139-30	Polaroid	YES	
139-99	Fringes	See 112	
141-00 MAKEUP & HAIRDRESSING			
141-02	Makeup Artist	YES	
141-04	Key Makeup	YES	
141-06	Additional Makeup	YES	
141-08	Additional Hairstylists	YES	
141-10	Makeup & Hairdressing Supplies	YES	
141-12	Chair Rental	YES	
141-14	Wigs Purchase/Rentals	YES	
141-16	Appliances	YES	
141-18	Box Rentals	YES	
141-99	Fringes	YES	
143-00 PRODUCTION SOUND			
143-02	Mixer	YES	
143-04	Boom Operator	YES	
143-06	Additional Labor Sound	YES	
143-08	Loss and Damage	YES	

Acct#	Description	Qualified	Comments
143-10	Purchases	YES	
143-12	Rentals	YES	
143-14	Sound Package	YES	
143-16	Addl Equipment	YES	
143-18	Walkie Talkies	YES	
143-20	Beepers	YES	
143-22	Box Rental	YES	If FL
143-99	Fringes	See 112	
145-00 LOCATIONS			
145-02	Site Fees and Rentals	YES	
145-04	Police/Firemen/Watchmen	YES	
145-06	Set Security - In-state	YES	
145-08	Scouting	YES	
145-10	Travel Fares	YES	Only if booked through a Florida travel agent!
145-12	Airfare Rates	YES	
145-14	Hotels	YES	
145-16	Per Diems	YES	Only if paid to a Florida Resident!
145-18	Meals	YES	
145-20	Extras Catering	YES	
145-22	Off Production	YES	
145-24	Catering Assistants	YES	
145-26	Entertainment/Gratuities	NO	
145-28	Film Shipping	YES	Shipping Co. must be a FL registered company
145-30	Shipping Negative	YES	
145-32	Baggage/Equipment Shipping	YES	
145-34	Mileage and Parking	YES	Parking can only be included if lot was rented/leased
145-36	Location Restoration	YES	
145-38	Purchases	YES	
145-40	Office Supplies & Equipment	YES	
145-42	Rentals	YES	
145-44	In-State Office Space	YES	
145-46	Utilities	YES	
145-48	Cleaning	YES	
145-50	Art Dept Office	YES	
145-52	Set Dec/Props Warehouse	YES	
145-54	Construction Mill	YES	
145-56	Telephone/Postage	YES	
145-58	Install Phone Systems	YES	
145-60	Phone Charges	YES	
145-62	Cell Charges	YES	
145-64	Office Equipment Rental	YES	
145-99	Fringes	See 112	
147-00 VIDEO TAPE			
147-02	Supervision	YES	
147-04	Technical Director	YES	
147-06	Video Operator	YES	
147-08	Video Recordist	YES	
147-10	Additional labor	YES	
147-12	Purchases	YES	
147-14	Supplies	YES	
147-16	Rentals	YES	
147-18	Video Assist Package	YES	
147-22	Video Transfers	YES	
147-24	Video Editing	YES	

Acct#	Description	Qualified	Comments
147-26	Video Contact	YES	
147-99	Fringes	See 112	
149-00 TRANSPORTATION			
149-02	Transportation Coordinator	YES	
149-04	Captains	YES	
149-06	Studio Drivers	YES	
149-08	Location Drivers	YES	
149-10	Loss and Damage	YES	
149-12	Repairs/Maintenance	YES	
149-14	Box Rental	YES	
149-16	Car Wash	YES	For production vehicles only
149-18	Pickup Service	YES	In Florida only
149-20	Taxis	YES	Not for personal use
149-22	Car Pickups	YES	In Florida only
149-24	Gas and Oil	YES	
149-26	Genny Gas & Oil	YES	
149-28	Off Production	YES	
149-30	Tolls and Road Permits	NO	
149-32	Purchases	YES	Would need breakdown
149-34	Honeywagon Supplies	YES	
149-36	Studio Vehicles	YES	
149-38	Production Trucks & Vehicles	YES	
149-40	Location Vehicles	YES	
149-42	Cranes	YES	
149-44	Insert Car	YES	
149-46	Camera Cars	YES	
149-99	Fringes	See 112	
151-00 PRODUCTION FILM & LAB			
151-02	Raw Stock	YES	
151-04	Steadicam	YES	
151-06	Negative Develop	YES	
151-08	Develop (90%)	YES	
151-10	Positive Printing	NO	Cost of Distribution
151-12	1/4" Sound Tape	YES	
151-14	Sound Transfers	YES	
151-16	Video Cassette Dailies	YES	
151-18	Telecine Transfers	YES	
151-20	Polaroid - All Department	YES	
153-00 TESTS			
153-02	Talent	YES	
153-04	Labor	YES	
153-06	Purchases	YES	
153-08	Rentals	YES	
153-10	Film	YES	
153-99	Fringes	See 112	
155-00 FACILITY EXPENSES			
155-02	Studio Telephone	YES	All charges in this category would have to be for Florida studio/stage expenditures.
155-04	Studio Phone Charges	YES	
155-06	Post Phone Charges	YES	
155-08	Postage and Messengers	YES	
155-10	Studio Shipping/Messengers	YES	
155-12	Outside Facility	YES	

Acct#	Description	Qualified	Comments
155-14	Stage Use / Licensing Agreement	YES	
155-16	Stage Includes Power/Security	YES	
155-18	Prep/Strike	YES	
155-20	Shoot	YES	
155-22	Power	YES	
155-24	Backlot Rental	YES	
155-26	Dressing Room Rental	YES	
155-28	Parking Space Rental	YES	
155-30	Prep - Parking	YES	
155-32	Shoot - Parking	YES	
155-34	Other Studio Facilities	YES	
155-36	Studio Personnel Charges	YES	Only if related directly to production
155-38	Dumpsters, Cleaning	YES	
156-00 AUDIENCE RELATIONS			
156-02	Audience	NO	This category may be considered qualified expenditures in some circumstances. OFE will need to discuss your specific production.
156-04	Talent	NO	
156-06	Bleachers/Drapes	NO	
156-08	Food/Drink	NO	
156-10	Transport	NO	
156-99	Fringes	See 112	
157-00 SECOND UNIT			
157-02	Second Unit Director	YES	
157-04	Cast Talent	YES	
157-06	Production Staff	YES	
157-08	Camera	YES	
157-10	Art Department	YES	
157-12	Construction	YES	
157-14	Special Effects	YES	
157-16	Set Operations	YES	
157-18	Electrical	YES	
157-20	Set Dressing	YES	
157-22	Props	YES	
157-24	Pic Vehicles and Animals	YES	
157-26	Extras	YES	
157-28	Wardrobe	YES	
157-30	Makeup and Hair	YES	
157-32	Sound	YES	
157-34	Locations	YES	
157-36	Video Tape	YES	
157-38	Transportation	YES	
157-40	Raw Stock/Develop	YES	
157-42	Post Prod Labor	YES	
157-99	Fringes	See 112	
159-00 SPECIAL UNIT			
159-02	Talent	YES	
159-04	Staff	YES	
159-06	Labor	YES	
159-08	Transportation	YES	
159-10	Contract	YES	
159-12	Locations	YES	
159-14	Raw Stock/Develop	YES	
159-16	Purchases	YES	
159-18	Rentals	YES	

Acct#	Description	Qualified	Comments
159-20	Miscellaneous Expense	YES	All Misc. needs to be detailed
159-99	Fringes	See 112	
163-00 FRINGES-SHOOTING PERIOD			
163-02	Pension Plan & Health and Welfare	See 112	
163-04	Employer Taxes	See 112	
163-06	Local Hire Fringes	See 112	
163-08	Payroll Handling	See 112	
POST PRODUCTION			
165-00 EDITING & PROJECTION			
165-08	Film Editor	YES	
165-10	Assistant Film Editors	YES	
165-12	Conforming	YES	
165-14	Post Prod Supervisor	YES	
165-16	Projectionist	YES	
165-18	Coding and Misc Editorial	YES	
165-20	Coding Equipment	YES	
165-22	Sound Effects Editing	YES	
165-24	ADR Editing	YES	
165-26	Production Assistant	YES	
165-28	Negative Cutting	YES	
165-30	Music Editors	YES	
165-32	Post Ship/Messenger	YES	Post Production is covered if using a FL facility. We urge you to check out Florida's top-quality post production facilities. See our production guide for contacts.
165-34	Travel and Living Expense	YES	
165-35	Meals	YES	
165-36	Continuity Expenses	YES	
165-38	Purchases	YES	
165-40	Expendables	YES	
165-42	Rentals	YES	
165-44	Editorial Room Rentals	YES	
165-46	Editors' KEM/Equipment	YES	
165-48	Bins, Sync, Racks	YES	
165-50	Lightworks System	YES	
165-52	Equip, Deliver/Pickup	YES	
165-54	Sound Editors' Room	YES	
165-56	Music Editors' Room	YES	
165-58	Other Equip.	YES	
165-99	Fringes	See 112	
167-00 MUSIC			
167-02	Clearances	NO	Rights are costs of distribution
167-04	Writers	YES	
167-06	Composers	YES	
167-08	Supervisor	YES	
167-10	Arrangers	YES	
167-12	Copyists	YES	
167-14	Pre-Score Musicians	YES	
167-16	Underscore Musicians	YES	
167-18	Star Vocalist	YES	
167-20	Vocalists	YES	
167-22	Music Editing	YES	
167-24	Travel and Living Expenses	YES	If Florida resident, and work is in-state
167-25	Meals	YES	
167-26	Purchases	YES	

Acct#	Description	Qualified	Comments
167-28	Cassettes	YES	
167-30	Rental and Cartage	YES	
167-99	Fringes	See 112	
169-00 SOUND (POST PRODUCTION)			
169-02	Dubbing Stage	YES	
169-04	Temp Dub	YES	
169-06	Pre Dub	YES	
169-08	Final Dub	YES	
169-10	Post Preview/Session	YES	
169-12	Foreign Mu/Fx	NO	Cost of distribution
169-14	DTS	YES	
169-18	ADR Stage	YES	
169-20	Foley Efx Recording	YES	
169-22	Walkers	YES	
169-24	Video Transfer	YES	
169-26	Tape Transfer	YES	
169-28	Dubbing	YES	
169-30	Travel and Living Expenses	YES	If for Florida residents
169-32	Purchases	YES	Would need further breakdown
169-34	Equipment Rental	YES	
169-36	Dolby Cards	YES	
169-38	DTS Fee	NO	Cost of distribution
169-40	License Fee	NO	Cost of distribution
169-42	Dolby License	NO	Cost of distribution
169-44	DTS License	NO	Cost of distribution
169-46	SDDS License	NO	Cost of distribution
169-48	Close Captioning	NO	Cost of distribution
169-99	Fringes	See 112	
171-00 FILM AND STOCK SHOTS			
171-02	Film Leader	YES	
171-04	Stock Shot Purchase	YES	If from a FL business
171-06	Stock Shots Labor	YES	
171-08	Stock Shots Film & Process	YES	
171-10	Reprints	YES	
171-12	Lab Special Handling	YES	
171-14	Video Cassettes/Tape	YES	
171-16	Reversal Dupes	NO	Cost of distribution
171-18	Tape Purchase	YES	
171-20	Optical Sound Track	YES	
171-22	Reference Print	YES	
171-24	Protection Dupes	NO	Cost of distribution
171-26	Composite Print	NO	Cost of distribution
171-28	Laboratory Overtime	YES	
171-30	Negative Splicing	YES	
171-32	Answer Prints	YES	
171-34	Check Print	NO	Cost of distribution
171-36	Interpositive	NO	Cost of distribution
171-38	Protection Master-YCM	NO	Cost of distribution
171-40	Master Positive/YCM	NO	Cost of distribution
173-00 VISUAL EFFECTS			
173-02	Visual Effects Supervisor	YES	
173-04	Miniatures	YES	
173-06	Wire Removal	YES	

Acct#	Description	Qualified	Comments
173-08	Mattes	YES	
173-10	Purchases	YES	
173-12	Misc Expenses	YES	
173-99	Fringes	See 112	
175-00 TITLES, OPTICALS, INSERTS			
175-02	Main & End Titles	YES	If using a Florida post facility.
175-04	Title Designer	YES	
175-06	Optical Effects	YES	
175-08	Inserts	YES	
175-10	Trademarks and Rating	NO	
175-12	Optical Development	YES	
175-99	Fringes	See 112	
179-00 FRINGES-POST PRODUCTION			
179-02	Pension Plan & Health and Welfare	See 112	
179-04	Employer Taxes	See 112	
179-06	Local Hire Fringes	See 112	
179-08	Payroll Handling	See 112	
OTHER			
181-00 INSURANCE			
181-02	Cast Insurance	YES	If insurance is paid through a Florida-based entertainment insurance provider; E&O Insurance is NOT a qualified expenditure (considered a cost of distribution)
181-04	Negative Insurance	YES	
181-06	Extra Expense	YES	
181-08	Marine and Aircraft	YES	
181-10	Miscellaneous	NO	
183-00 UNIT PUBLICITY			
183-02	Unit Publicist	NO	Considered cost of marketing/publicity
183-04	Publicity Contract	NO	
183-06	Outside Photographer	NO	
183-08	Stills Film and Processing for Shoot	NO	
156-99	Fringes	NO	
185-00 PRODUCT PLACEMENT			
185-02	Product Placement Credits	NO	
187-00 GENERAL EXPENSES			
187-02	MPAA Seal	NO	
187-04	Work Order Transfers	NO	
187-06	Legal Fees	YES	If a Florida Entertainment Attorney, for production only (not distribution)
187-08	Bank/Exchange Costs	NO	
187-10	Professional Fees	NO	
187-12	Studio Entertainment	NO	
187-14	Outside Bank Interest	NO	
187-16	Preview Expenses	NO	
187-18	Previews	NO	
187-20	Office Purchases	YES	If office is in FL and if paid to a FL vendor
187-22	Computers and Software	YES	
187-24	Office Space Rental	YES	
187-26	Post Office	YES	
187-28	Office Equipment Rental	YES	
187-30	Post Office Equipment	YES	

Acct#	Description	Qualified	Comments
187-32	Miscellaneous	NO	
187-34	OSHA Safety	NO	
187-36	Wrap Party	NO	
189-00 FRINGES- OTHER			
189-02	Pension Plan & Health and Welfare	See 112	
189-04	Employer Taxes	See 112	
189-06	Local Hire Fringes	See 112	
189-08	PR Handling	See 112	
191-00 INSURANCE CLAIMS			
191-02	Cast	NO	
191-04	Negative	NO	
191-06	Extra Expenses	NO	
191-08	Marine, Aircraft Etc.	NO	
193-00 COMPLETION BOND			
		YES	If from a Florida completion bond company
195-00 CONTINGENCY			
		NO	

Please remember that the previous budget assumes, where 'YES' is designated, that the person hired or vendor being paid is a Florida resident or a Florida business. Again, this list is meant as a helpful guide, and not an exact list, of what are considered qualified expenditures for Florida's incentive program. If you have any questions please contact the Office of Film and Entertainment at (850) 410-4765.