

**Florida Office of Film and Entertainment
Fiscal Year 2015-2016 Annual Report**

**Strategic Business Development
Florida Department of Economic Opportunity**

November 1, 2016



TABLE OF CONTENTS

| | | |
|---|--|----|
| I. | Florida Office of Film and Entertainment Overview..... | 3 |
| II. | Florida Entertainment Industry Financial Incentive Program Fiscal Year 2015 - 2016 Report..... | 5 |
| III. | Florida Entertainment Industry Sales Tax Exemption Program Fiscal Year 2015 - 2016 Report..... | 8 |
| IV. | Florida Office of Film and Entertainment Travel Expenditures Fiscal Year 2015 - 2016 Report... | 11 |
| Appendix 1 - 2010-2016 Entertainment Industry Financial Incentive Program Summary | | |
| Appendix 2 - Entertainment Industry Financial Incentive Fiscal Year 2015-2016 Data | | |
| Appendix 3 - Entertainment Industry Financial Incentive Fiscal Year 2015-2016 Regional Map | | |
| Appendix 4 - Entertainment Industry Sales Tax Exemption Fiscal Year 2015-2016 Annual Report | | |
| Appendix 5 - Relationship of Tax Exemptions and Incentives to Industry Growth Fiscal Year 2015-2016 | | |

I. Florida Office of Film and Entertainment Overview

A. Background

The Florida Office of Film and Entertainment (OFE) was created in 1999 as the state's official economic development mechanism for the development and expansion of the motion picture and entertainment industry sectors. It was housed in the Executive Office of the Governor until 2011, when OFE was repositioned into the Florida Department of Economic Opportunity (DEO).

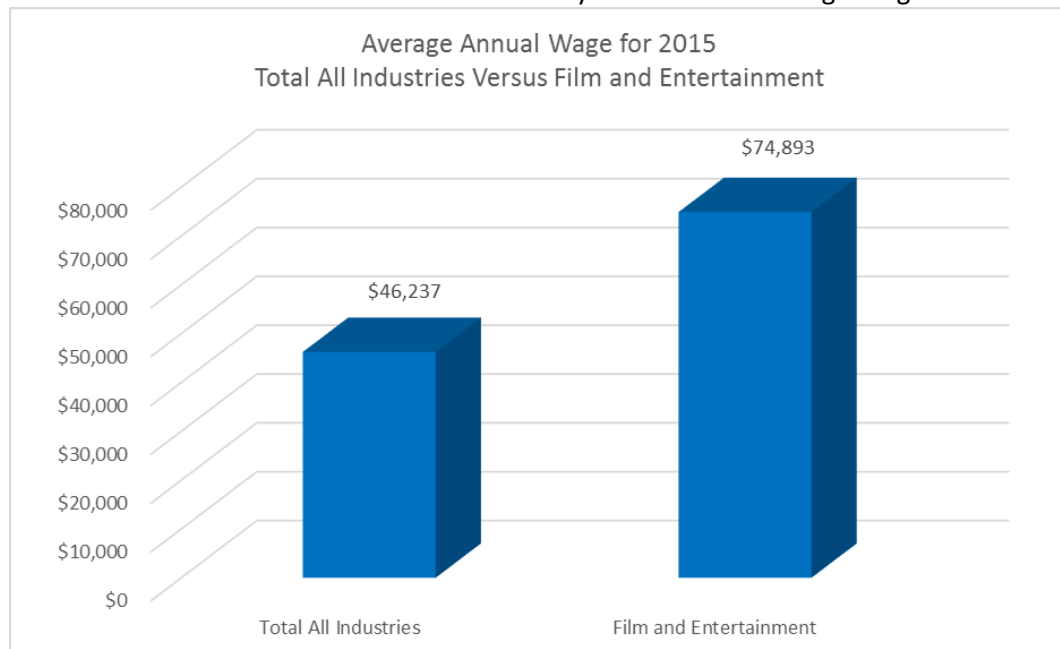
OFE attracts and promotes film, television and digital media production in Florida. OFE staff members facilitate access to filming locations, serve as liaisons between the industry and government entities, administer incentive programs, and market the state as a world-class production center.

B. 2015 Statewide Film and Entertainment Industry Employment Data

According to calendar year 2015 data provided by DEO's Bureau of Labor Market Statistics:

- There were 4,367 established businesses in Florida's film and entertainment industry employing 25,259 individuals.
- The average annual wage for the Florida film and entertainment industry was \$74,893, exceeding the state's annual average wage for all industries of \$46,237 by 62 percent.
- The largest sector of the film and entertainment industry was television broadcasting, with 8,881 Floridians employed.

Table 1: Florida Film and Entertainment Industry 2015 Annual Average Wage Data



Source: Florida Department of Economic Opportunity, Bureau of Labor Market Statistics.

C. OFE Reporting Requirements

Pursuant to s. 288.1254(10), Fla. Stat., each November 1, OFE shall submit an annual report for the previous fiscal year outlining the Entertainment Industry Financial Incentive Program's return on investment (ROI) and economic benefits to the state. The report must also include an estimate of the full-time equivalent (FTE) jobs created by each production awarded tax credits and information relating to the distribution of productions receiving tax credits by geographic region and production type. Additionally, the report must include the OFE Travel Expenditures Annual Report required under s. 288.1253(3), Fla. Stat., and information describing the relationship between recipients of both the Entertainment Industry Sales Tax Exemption Program and the Entertainment Industry Financial Incentive Program required under s. 288.1258(5), Fla. Stat.

II. Florida Entertainment Industry Financial Incentive Program - Fiscal Year 2015-2016 Report

A. Program Background

The Florida Entertainment Industry Financial Incentive Program was created to encourage the use of Florida as a site for filming, for the digital production of films, and to develop and sustain the workforce and infrastructure for film, digital media and entertainment production in the state. This program is administered by OFE.

The Financial Incentive Program began on July 1, 2010 and sunset on June 30, 2016. The Florida Legislature allocated \$242 million in tax credits for the program in 2010, and an additional \$12 million in 2011. Effective March 2012, the Legislature allocated an additional \$42 million in tax credits, for a program total of \$296 million.

Section 288.1254(4)(a), Fla. Stat., required OFE to qualify projects on a first-come, first-served basis. Once a project was qualified, it was then certified based on its anticipated Florida expenditures. Qualified expenditures include payments to Florida vendors for products and services as well as wages paid to Floridians working on the production. Non-resident wages and purchases from non-Florida based companies do not qualify for the program.

The OFE awards tax credits to a certified production company upon completion and verification of its project. As a basis for the award, OFE reviews an audit performed by a third-party Florida Certified Public Accountant for each project. The final tax credit awards are calculated as a percentage (20 percent-30 percent) of each certified project's final qualified Florida expenditures. The award cannot exceed \$8 million in total tax credits per project. Pursuant to s. 288.1254(11)(a), Fla. Stat., OFE has authority to award tax credits until July 1, 2021.

B. Six-Year Projected Aggregate Program Performance Summary as of June 30, 2016

Between July 1, 2010 and June 30, 2016, DEO certified 303 productions for tax credits with projected Florida expenditures of approximately \$1.28 billion. More than \$744 million in wages are associated with the 303 productions, creating an estimated 117,417 Florida jobs.

The production types certified include:

- 55 motion pictures (e.g., theatrical, made for television, direct to video, documentaries, visual effects sequences)
- 53 digital media productions (e.g., video games, web series, interactive websites)
- 142 television productions (e.g., television series, television pilots, telenovelas, award shows)
- 53 commercials

Refer to Appendix 1: 2010-2016 Entertainment Industry Financial Incentive Program Summary for details.

C. Fiscal Year 2015-2016 Projected Annual Performance Summary

- 74 certified projects completed production, provided OFE with their audits, or were awarded tax credits in fiscal year 2015-2016:
 - 43 projects were awarded tax credits.
 - 6 projects were pending OFE audit review.
 - 25 projects completed production in Florida with outstanding final reports.
- Projected outcomes for the 74 projects listed above include:
 - 36,787 Florida jobs.
 - \$296,311,524 in wages associated with those jobs.
 - \$538,986,331 in Florida qualified expenditures.
 - 59,063 lodging/hotel room nights.
 - 15,458 production days.

Refer to Appendix 2: Entertainment Industry Financial Incentive Fiscal Year 2015-2016 Data for details.

D. Regional Breakdown

The 74 projects included in the Annual Performance Summary above are listed by region in Appendix 3: Entertainment Industry Financial Incentive Fiscal Year 2015-2016 Regional Map.

As shown in Appendix 3, the greatest amount of production activity occurred in the southeast and central east regions of the state. The southeast region had the largest percentage of production activity (69 percent), projecting more than 32,007 Florida jobs and \$185 million in wages. This is followed by the central east region with 27 percent of the production activity, projecting more than 4,729 Florida jobs and \$108 million in wages.

E. Return on Investment (ROI)

Pursuant to s. 288.0001, Fla. Stat., the Entertainment Industry Financial Incentive Program was evaluated by the Office of Economic and Demographic Research (EDR) to determine the economic benefits of the Financial Incentive Program during fiscal years 2010-11, 2011-12 and 2012-13. The analysis evaluated the number of jobs created, the increase or decrease in personal income, and the impact on state gross domestic product (GDP) from the direct, indirect and induced effects of the state's investment in the Financial Incentive Program. The evaluations were completed in January 2015.

EDR determined the Entertainment Industry Financial Incentive Program has an ROI of 0.43. This ROI estimate was determined by calculating the tax revenues that resulted from the activity associated with the film and digital media projects that were awarded tax credits, within the three-year window of the analysis. A return of less than 1 means that the tax revenue generated by the project activity was insufficient to cover the cost of the credits awarded.

The full report is available on EDR's website [here](#).

F. Full-Time Equivalent Data

Due to the unique characteristics of the film and entertainment industry, individuals working on productions are not counted in the traditional FTE format. In some instances, hourly employment data for individual employees are not assembled by a production, and therefore are not available for reporting to OFE.

Of the 43 projects awarded tax credits in fiscal year 2015-2016, 37 of them provided OFE with hourly employment data equaling 2,915,808 total hours. If 1,820 hours equals one FTE employee (35 hours a week x 52 weeks a year), then the productions that were awarded tax credits in fiscal year 2015-2016 employed approximately 1,602 FTEs for that year.

III. Florida Entertainment Industry Sales Tax Exemption - Fiscal Year 2015-2016 Report

A. Program Background

Pursuant to s. 288.1258, Fla. Stat., effective January 1, 2001, any qualified production company engaged in Florida in the production of motion pictures, made for television motion pictures, television series, commercial advertising, music videos or sound recordings may be eligible for a sales and use tax exemption on the purchase or lease of certain items used exclusively as an integral part of their production activities in Florida. Examples of tax exempt items include: production equipment, real property, props, wardrobe, set design and construction.

In order to be exempt from Florida sales tax at the point of sale, the production company must apply for a certificate of exemption for presentation to a registered Florida vendor when making purchases or rentals of qualified expenditures. The application for the Entertainment Industry Sales Tax Exemption is available at filminflorida.com. Each application is reviewed by OFE. Once qualification is determined by OFE, the Florida Department of Revenue issues the applicant a certificate of exemption.

B. Annual Performance

OFE approved 836 applications for the Sales Tax Exemption during Fiscal Year 2015-2016, resulting in an estimated 38,082 Florida jobs and \$1.14 billion in Florida expenditures. Table 2 below provides an overview of the data collected from those applications. Note: Sales Tax Exemption data are self-reported at the time of application, and therefore only represent estimates.

Table 2: Entertainment Industry Sales Tax Exemption FY 2015-2016 Estimated Performance

| Fiscal Year 2015-2016 | Totals |
|--|-----------------|
| Total Production Expenditures | \$1,143,739,614 |
| Total Amount of Tax Exempted Based on Florida's General State Sales and Use Tax Rate of 6% | \$18,420,420 |
| Out-of-State Applicants | 300 |
| In-State Applicants | 536 |
| Total Applicants | 836 |
| Full-Time Jobs Created | 11,856 |
| Freelance Jobs Created | 26,226 |
| Total Jobs Created | 38,082 |

Refer to Appendix 4: Florida Entertainment Industry Sales Tax Exemption Fiscal Year 2015-2016 Annual Report for a detailed summary of the applications for the fiscal year by quarter, including production types, origins, anticipated locations of productions and estimated Florida expenditures by category.

C. Annual Growth

Section 288.1258(5), Fla. Stat., directs OFE to demonstrate the annual growth in Florida-based film and entertainment industry employment, wages and businesses. Table 3 provides a comparison of annual data since the Sales Tax Exemption Program began in 2001.

Table 3: Entertainment Industry Sales Tax Exemption Fiscal Year Comparison FY 2001-2016

| Fiscal Year | Number of Applicants | Estimated Florida Jobs | Estimated Florida Tax Exempt Expenditures | Estimated Tax Exempted Based on Florida's 6% Tax Rate | *Estimated Total Florida Expenditures |
|-------------|----------------------|------------------------|---|---|---------------------------------------|
| 2000/2001 | 227 | 4,877 | \$42,323,250 | \$2,539,395 | \$148,593,718 |
| 2001/2002 | 463 | 17,424 | \$125,938,900 | \$7,556,334 | \$433,372,673 |
| 2002/2003 | 621 | 25,854 | \$179,947,183 | \$10,796,831 | \$645,025,051 |
| 2003/2004 | 624 | 20,154 | \$229,480,233 | \$13,768,814 | \$721,914,295 |
| 2004/2005 | 705 | 29,116 | \$197,786,517 | \$11,867,191 | \$705,255,688 |
| 2005/2006 | 762 | 31,189 | \$178,059,683 | \$10,683,581 | \$655,792,268 |
| 2006/2007 | 809 | 27,338 | \$212,030,567 | \$12,721,834 | \$719,035,205 |
| 2007/2008 | 841 | 56,476 | \$239,830,900 | \$14,389,854 | \$816,462,452 |
| 2008/2009 | 762 | 33,353 | \$233,967,350 | \$14,038,041 | \$780,849,043 |
| 2009/2010 | 824 | 42,844 | \$207,547,367 | \$12,452,842 | \$760,722,482 |
| 2010/2011 | 871 | 43,817 | \$256,086,033 | \$15,365,162 | \$1,010,404,652 |
| 2011/2012 | 815 | 48,137 | \$244,285,867 | \$14,657,152 | \$1,015,136,941 |
| 2012/2013 | 857 | 56,141 | \$243,579,533 | \$14,614,772 | \$1,104,213,354 |
| 2013/2014 | 833 | 66,718 | \$256,846,650 | \$15,410,799 | \$1,106,641,698 |
| 2014/2015 | 823 | 51,543 | \$293,477,050 | \$17,608,623 | \$1,150,226,231 |
| 2015/2016 | 836 | 38,082 | \$307,007,000 | \$18,420,420 | \$1,143,739,614 |

* Includes exempt and non-exempt expenditures

D. Relationship of Tax Exemptions and Incentives to Industry Growth

Section 288.1258(5), Fla. Stat., also requires the analysis of annual data from the Entertainment Industry Sales Tax Exemption Program combined with annual data obtained from the Entertainment Industry Financial Incentive Program (s. 288.1254, Fla. Stat.). The intended goal of the analysis is to provide a comparison of the state's overall investment in attracting and growing the entertainment industry, to the actual expenditures of productions participating in both programs.

During Fiscal Year 2015-2016, 43 productions were awarded tax credits under the Entertainment Industry Financial Incentive Program. Of the 43 productions awarded tax credits, 11 were not eligible for the Sales Tax Exemption because they were digital media projects or video games, which do not qualify for the program. In addition, 25 productions were eligible for certificates of Sales Tax Exemption covering a twelve-month period, and therefore, the expenditures included on the application were not limited to the project receiving the Financial Incentive.

According to the analysis, productions receiving the Financial Incentive and Sales Tax Exemption expended \$3.82 for each \$1.00 of investment from the state from a combination of both incentive programs.

The validity of the formula is compromised by a number of key factors:

- The Sales Tax Exemption Program data are estimated by the recipients at the time of application and are not verified expenditures.
- The Financial Incentive Program data are based on an independent audit and actual documentation provided to OFE by the certified production upon completion of each project (verified expenditures).
- Florida-based production companies are eligible for a twelve-month certificate of exemption and must provide estimated expenditures for twelve months at the time of application (expenditures are not limited to the project receiving the Financial Incentive).
- The analysis is not limited to expenditure data from production companies induced to make purchases in Florida because of the Sales Tax Exemption (but-for assumption).

Refer to Appendix 5: Relationship of Tax Exemptions and Incentives to Industry Growth Fiscal Year 2015-2016 for details.

IV. Florida Office of Film and Entertainment Travel Expenditures - Fiscal Year 2015-2016 Report

Pursuant to s. 288.1253(3), Fla. Stat., OFE must provide a summary of all travel and entertainment expenses incurred during any given fiscal year.

Pursuant to s. 288.1251(2)(a)4., Fla. Stat., OFE shall, "Represent the state's indigenous entertainment industry to key decision makers within the national and international entertainment industry, and to state and local officials." Additionally, pursuant to s. 288.1251(2)(a)6., Fla. Stat., OFE shall, "Identify, solicit, and recruit entertainment production opportunities for the state." Inherent in these statutory requirements is the need to attend key industry trade shows, events, meetings and film festivals in the United States and internationally. OFE has been diligent in developing a focused strategy to target key industry decision makers while limiting travel to the most mission critical activities.

Table 4 represents the travel costs incurred by OFE during the fiscal year. Of the \$272,000 in operating dollars allocated to OFE for fiscal year 2015-2016, \$5,414.95 was spent on travel, and \$0 was spent on entertainment expenses.

Table 4: Office of Film and Entertainment Annual Travel Expenditures Data - Fiscal Year 2015-2016

| Traveler | Travel Dates | Event/Destination | Purpose | Amount | Entertainment Expenditures |
|--|-------------------|--|---|-------------------|----------------------------|
| State Film Commissioner, Niki Welge | 8/30/15-9/3/15 | The 2015 Florida Governor's Conference on Tourism in Tampa, FL | Represented State/OFE; Business Development; Meetings | \$1,242.69 | None |
| | 12/14/15-12/15/15 | Film Florida Quarterly Meeting and WFTV event in Orlando, FL | Represented State/OFE; Business Development; Meetings | \$572.36 | None |
| | 6/21/16-6/25/16 | Film Florida Annual Meeting | Represented State/OFE; Business Development; Meetings | \$647.47 | None |
| | | | | | |
| Production Manager, Susan Simms | 10/09/15-10/15/15 | Toronto International Film Festival In Toronto, Canada | Represented State/OFE; Business Development; Meetings | \$2,124.77 | None |
| | 07/01/15-06/30/16 | Local Mileage | Represented State/OFE; Business Development; Meetings | \$827.66 | None |
| TOTAL | | | | \$5,414.95 | |

APPENDIX 1: 2010 - 2016 ENTERTAINMENT INDUSTRY FINANCIAL INCENTIVE PROGRAM SUMMARY

July 1, 2010 - June 30, 2016

| Regional Summary | Projects | % | Projected Total Florida Wages | % | Projected Florida Jobs Created | % | Estimated Room Nights | % | Qualified Florida Expenditures | % | Total Tax Credits Certified/Awarded | % |
|---|----------|---------|----------------------------------|---------|-----------------------------------|---------|--------------------------|---------|-----------------------------------|---------|--|---------|
| CENTRAL EAST REGION | 79 | 26.07% | \$ 210,566,522 | 28.29% | 14,524 | 12.37% | 11,753 | 5.66% | \$ 309,937,036 | 24.13% | \$ 78,096,445 | 26.38% |
| BREVARD LAKE ORANGE SEMINOLE ST LUCIE VOLUSIA | | | | | | | | | | | | |
| CENTRAL WEST REGION | 26 | 8.58% | \$ 27,842,645 | 3.74% | 6,958 | 5.93% | 33,167 | 15.96% | \$ 53,844,269 | 4.19% | \$ 14,466,222 | 4.89% |
| HERNANDO HILLSBOROUGH PINELLAS POLK MANATEE SARASOTA | | | | | | | | | | | | |
| NORTH REGION | 9 | 2.97% | \$ 4,417,266 | 0.59% | 502 | 0.43% | 1,443 | 0.69% | \$ 5,750,916 | 0.45% | \$ 1,229,710 | 0.42% |
| ALACHUA BAY DUVAL ESCAMBIA LEON LEVY | | | | | | | | | | | | |
| SOUTHEAST REGION | 189 | 62.38% | \$ 501,447,677 | 67.37% | 95,433 | 81.28% | 161,425 | 77.69% | \$ 914,817,401 | 71.23% | \$ 202,207,623 | 68.31% |
| MIAMI-DADE BROWARD PALM BEACH MONROE | | | | | | | | | | | | |
| SOUTHWEST REGION | 0 | 0.00% | \$ - | 0.00% | 0 | 0.00% | 0 | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| Totals | 303 | 100.00% | \$ 744,274,110 | 100.00% | 117,417 | 100.00% | 207,788 | 100.00% | \$ 1,284,349,622 | 100.00% | \$ 296,000,000 | 100.00% |

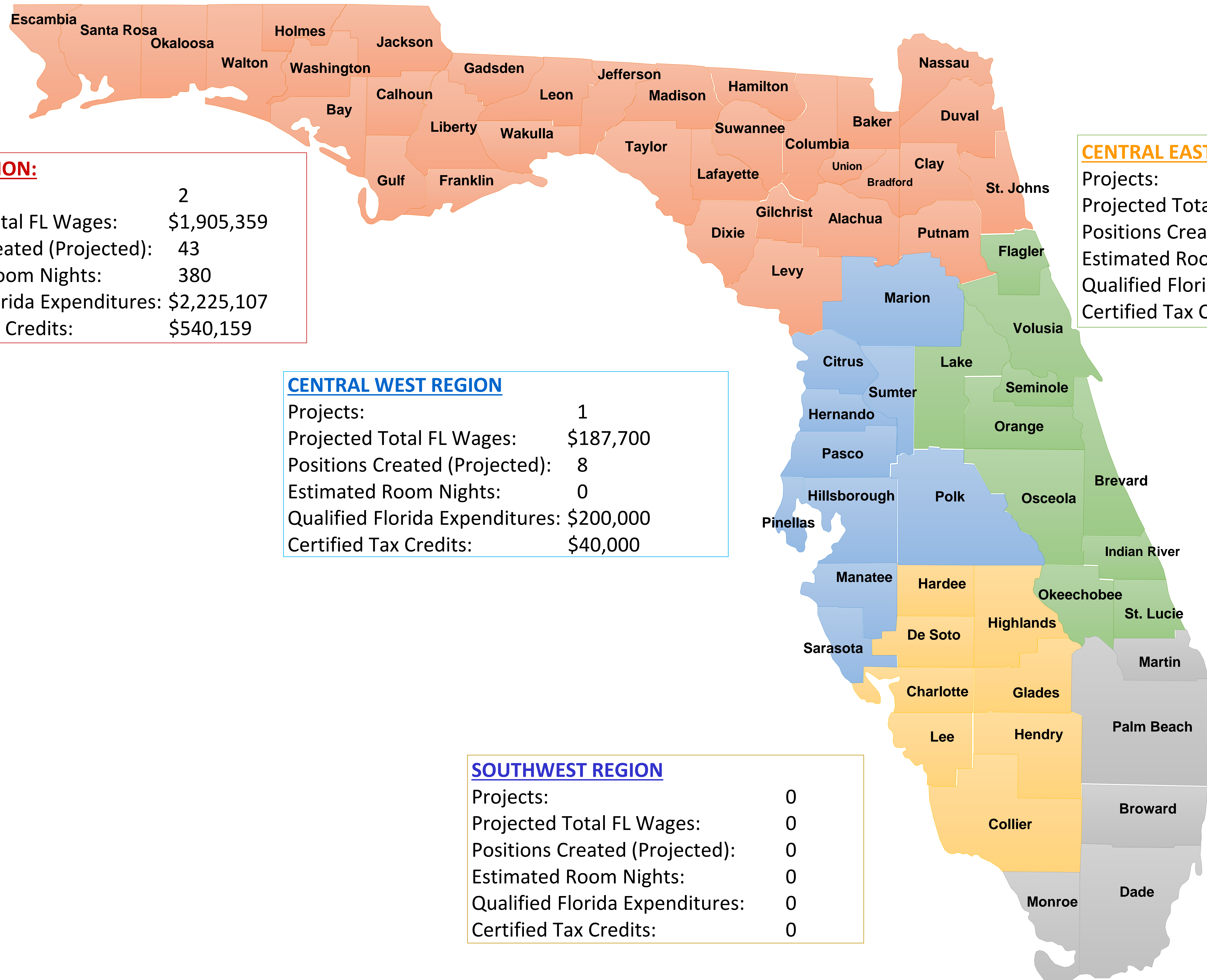
| Project Type Summary | | | | | | | | | | | | |
|--------------------------------|-----|---------|----------------|--------|---------|--------|---------|--------|------------------|--------|----------------|--------|
| THEATRICAL MOTION PICTURE | 44 | 14.52% | \$ 64,538,501 | 8.67% | 16,784 | 14.29% | 73,011 | 35.14% | \$ 132,727,909 | 10.33% | \$ 33,207,909 | 11.22% |
| MADE FOR TV MOTION PICTURE | 1 | 0.33% | \$ 346,800 | 0.05% | 185 | 0.16% | 35 | 0.02% | \$ 697,328 | 0.05% | \$ 139,465 | 0.05% |
| DIRECT TO VIDEO MOTION PICTURE | 3 | 0.99% | \$ 3,700,170 | 0.50% | 795 | 0.68% | 3,764 | 1.81% | \$ 7,105,868 | 0.55% | \$ 1,583,009 | 0.53% |
| DOCUMENTARY FILM | 6 | 1.98% | \$ 1,233,112 | 0.17% | 189 | 0.16% | 32 | 0.02% | \$ 1,562,840 | 0.12% | \$ 318,711 | 0.11% |
| VIDEO GAME | 25 | 8.25% | \$ 175,752,947 | 23.61% | 5,834 | 4.97% | 1,859 | 0.89% | \$ 248,345,083 | 19.34% | \$ 62,584,903 | 21.14% |
| DIGITAL MEDIA PROJECT | 26 | 8.58% | \$ 10,177,890 | 1.37% | 428 | 0.36% | 116 | 0.06% | \$ 12,067,182 | 0.94% | \$ 2,356,085 | 0.80% |
| INTERACTIVE WEBSITE | 2 | 0.66% | \$ 9,153,847 | 1.23% | 157 | 0.13% | 0 | 0.00% | \$ 16,772,059 | 1.31% | \$ 4,193,015 | 1.42% |
| COMMERCIAL | 53 | 17.49% | \$ 18,641,640 | 2.50% | 11,292 | 9.62% | 6,746 | 3.25% | \$ 38,650,973 | 3.01% | \$ 7,574,982 | 2.56% |
| TV SERIES - HIGH IMPACT | 19 | 6.27% | \$ 209,320,459 | 28.12% | 51,017 | 43.45% | 78,412 | 37.74% | \$ 389,798,959 | 30.35% | \$ 86,380,831 | 29.18% |
| TV SERIES - NON HIGH IMPACT | 89 | 29.37% | \$ 227,200,394 | 30.53% | 21,543 | 18.35% | 32,133 | 15.46% | \$ 377,321,189 | 29.38% | \$ 84,846,402 | 28.66% |
| TV SERIES - PILOT | 9 | 2.97% | \$ 13,512,440 | 1.82% | 5,223 | 4.45% | 2,984 | 1.44% | \$ 22,911,848 | 1.78% | \$ 4,487,611 | 1.52% |
| TV PRODUCTION - NON SERIES | 5 | 1.65% | \$ 417,488 | 0.06% | 211 | 0.18% | 456 | 0.22% | \$ 1,602,416 | 0.12% | \$ 320,481 | 0.11% |
| TV AWARDS SHOW | 20 | 6.60% | \$ 9,313,623 | 1.25% | 3,649 | 3.11% | 8,240 | 3.97% | \$ 33,208,483 | 2.59% | \$ 6,024,137 | 2.04% |
| VISUAL EFFECTS FILM | 1 | 0.33% | \$ 964,799 | 0.13% | 110 | 0.09% | 0 | 0.00% | \$ 1,577,485 | 0.12% | \$ 1,982,459 | 0.67% |
| TOTAL PROJECTS | 303 | 100.00% | \$ 744,274,110 | 100% | 117,417 | 100% | 207,788 | 100% | \$ 1,284,349,622 | 100% | \$ 296,000,000 | 100% |

| PRODUCTION QUEUES | TAX CREDITS PREVIOUSLY CONDITIONALLY CERTIFIED | AUDITS IN-HOUSE: PROJECTED TAX CREDIT AWARD | OUTSTANDING AUDITS | TAX CREDITS AWARDED |
|------------------------------------|---|---|--------------------|---------------------|
| GENERAL PRODUCTION QUEUE | \$ 34,156,883 14 | \$ 18,656,311 5 | \$ 43,204,558 18 | \$ 218,617,030 130 |
| COMMERCIAL & MUSIC VIDEO QUEUE | \$ 746,595 5 | \$ - 0 | \$ 255,556 2 | \$ 7,319,426 51 |
| INDEPENDENT & EMERGING MEDIA QUEUE | \$ 977,041 14 | \$ 37,802 1 | \$ 307,343 5 | \$ 5,619,515 90 |
| | \$ 35,880,519 33 | \$ 18,694,113 6 | \$ 43,767,457 25 | \$ 231,555,971 271 |

| APPENDIX 2: ENTERTAINMENT INDUSTRY FINANCIAL INCENTIVE FISCAL YEAR 2015-2016 DATA | | | | | | | | | | | | | | |
|---|---------|---|-----------------------------|------------------------------|---|----------------------------------|---|--|---------------------------------|-------------|-----------------|----------------------------|--------------------------------|------------------------|
| LOCATIONS | REGIONS | PROJECT TITLE | PROJECT TYPE | TOTAL ELIGIBLE FLORIDA WAGES | TOTAL QUALIFIED NON-WAGE FLORIDA EXPENDITURES | FLORIDA POSITIONS CREATED - CREW | FLORIDA POSITIONS CREATED - TALENT (CAST) | FLORIDA POSITIONS CREATED - EXTRAS/STAND-INS | TOTAL FLORIDA POSITIONS CREATED | ROOM NIGHTS | PRODUCTION DAYS | HOTEL/LODGING EXPENDITURES | QUALIFIED FLORIDA EXPENDITURES | FINAL TAX CREDIT AWARD |
| COMPLETED OFE FINAL REVIEW - TAX CREDIT AWARDED | | | | | | | | | | | | | | |
| PALM BEACH | SE | AUGMENTED REALITY SIMULATION FOR TEACHING MEDICAL STUDENTS PHASE II | DIGITAL MEDIA PROJECT | \$ 537,258 | \$ 356,437 | 19 | - | - | 19 | - | 1,187 | \$ - | \$ 893,695 | \$ 169,392 |
| MIAMI-DADE | SE | BALLERS - SEASON 1 | TV SERIES - HIGH IMPACT | \$ 9,787,503 | \$ 9,491,982 | 394 | 113 | 2,364 | 2,871 | 4,320 | 61 | \$ 756,000 | \$ 19,279,485 | \$ 3,855,897 |
| MONROE | SE | BLOODLINE - SEASON 1 | TV SERIES - HIGH IMPACT | \$ 15,043,594 | \$ 16,172,483 | - | - | - | 4,246 | 12,529 | 122 | \$ 456,387 | \$ 31,216,077 | \$ 7,804,019 |
| MIAMI-DADE | SE | CASO CERRADO 2013 | TV SERIES - NON HIGH IMPACT | \$ 2,929,227 | \$ 4,768,746 | 56 | 1 | - | 57 | 2,333 | 39 | \$ 160,000 | \$ 7,697,973 | \$ 1,539,594 |
| MIAMI-DADE | SE | CASO CERRADO 2014 | TV SERIES - NON HIGH IMPACT | \$ 4,418,706 | \$ 3,527,640 | - | - | - | 548 | 1,400 | 55 | \$ - | \$ 7,946,346 | \$ 1,479,501 |
| MIAMI-DADE | SE | CHANCE TENGO | TV SERIES - NON HIGH IMPACT | \$ 75,730 | \$ 68,304 | - | - | - | 52 | 20 | 5 | \$ - | \$ 144,034 | \$ 35,200 |
| MIAMI-DADE | SE | DIVAS DEL AZUCAR | TV SERIES - NON HIGH IMPACT | \$ 367,359 | \$ 137,357 | 14 | 12 | - | 26 | - | 234 | \$ - | \$ 504,716 | \$ 125,000 |
| PALM BEACH | SE | EDUCATIONAL ANIMATIONS FOR MEDICAL STUDENTS | DIGITAL MEDIA PROJECT | \$ 287,549 | \$ 145,502 | 13 | - | - | 13 | - | 850 | \$ - | \$ 433,051 | \$ 79,180 |
| ESCAMBIA | N | EMERIL'S FLORIDA - SEASON 3 | TV SERIES - NON HIGH IMPACT | \$ 1,583,000 | \$ 319,748 | - | - | - | 27 | 380 | 2 | \$ - | \$ 1,902,748 | \$ 475,687 |
| MIAMI-DADE | SE | EN OTRA PIEL | TV SERIES - NON HIGH IMPACT | \$ 10,000,264 | \$ 3,538,074 | - | - | - | 282 | 8 | 129 | \$ - | \$ 13,538,338 | \$ 3,384,585 |
| ORANGE | CE | GOLFCHANNEL.COM/GOLFNOW.COM 2012 | INTERACTIVE WEBSITE | \$ 4,573,704 | \$ 3,809,106 | 83 | - | - | 83 | - | 365 | \$ - | \$ 8,382,810 | \$ 2,095,703 |
| MIAMI-DADE | SE | GRACELAND - SEASON 2 | TV SERIES - HIGH IMPACT | \$ 10,860,296 | \$ 5,515,312 | 413 | 124 | 988 | 1,525 | 3,208 | 95 | \$ 387,245 | \$ 16,375,608 | \$ 4,093,902 |
| MIAMI-DADE | SE | INDIGO HIGH SCHOOL | TV SERIES - NON HIGH IMPACT | \$ 75,730 | \$ 68,985 | - | - | - | 52 | 20 | 5 | \$ - | \$ 144,715 | \$ 35,200 |
| ORANGE | CE | MADDEN MOBILE 2015 | VIDEO GAME | \$ 1,979,985 | \$ 1,407,225 | - | - | - | 185 | 75 | 272 | \$ - | \$ 3,387,210 | \$ 1,006,932 |
| ORANGE | CE | MADDEN NFL 2014 GEN 3 (MADDEN 25) | VIDEO GAME | \$ 8,384,215 | \$ 1,290,357 | 384 | 153 | 231 | 768 | 25 | 391 | \$ 3,782 | \$ 9,674,572 | \$ 2,902,372 |
| ORANGE | CE | MADDEN NFL 2015 GEN 3 | VIDEO GAME | \$ 2,791,033 | \$ 992,880 | - | - | - | 232 | 100 | 362 | \$ - | \$ 3,783,913 | \$ 1,135,174 |
| ORANGE | CE | MADDEN NFL 2015 GEN 4 | VIDEO GAME | \$ 14,686,923 | \$ 8,457,531 | - | - | - | 322 | 100 | 362 | \$ - | \$ 23,144,454 | \$ 6,943,336 |
| ORANGE | CE | MT. VERNON - PARTY CITY HALLOWEEN/CHRISTMAS/FOOTBALL | COMMERCIAL | \$ 294,080 | \$ 268,788 | 427 | - | 233 | 660 | 89 | 3 | \$ 15,119 | \$ 562,868 | \$ 94,769 |
| BROWARD | SE | MT. VERNON - PARTY CITY MARDIS GRAS/GRADUATION | COMMERCIAL | \$ 61,189 | \$ 75,987 | 116 | - | 108 | 224 | 27 | 2 | \$ 7,560 | \$ 137,176 | \$ 45,239 |
| ORANGE | CE | NBA LIVE 2014 | VIDEO GAME | \$ 5,780,125 | \$ 11,704,740 | - | - | - | 214 | 150 | 487 | \$ - | \$ 17,484,865 | \$ 3,403,043 |
| ORANGE | CE | NBA LIVE 2015 | VIDEO GAME | \$ 7,985,450 | \$ 6,149,825 | - | - | - | 230 | 276 | 299 | \$ - | \$ 14,135,275 | \$ 3,719,016 |
| ORANGE | CE | NCAA FOOTBALL 2014 | VIDEO GAME | \$ 8,036,987 | \$ 1,393,175 | 425 | - | - | 425 | 60 | 373 | \$ 8,976 | \$ 9,430,162 | \$ 2,829,049 |
| MIAMI-DADE | SE | NUESTRA BELLEZA LATINA 2013 | TV SERIES - NON HIGH IMPACT | \$ 1,915,870 | \$ 3,511,408 | 188 | 2 | - | 190 | 3,028 | 61 | \$ 605,517 | \$ 5,427,278 | \$ 924,051 |
| MIAMI-DADE | SE | NUESTRA BELLEZA LATINA 2014 | TV SERIES - NON HIGH IMPACT | \$ 2,361,039 | \$ 5,121,876 | - | - | - | 115 | 320 | 132 | \$ - | \$ 7,482,915 | \$ 1,083,843 |
| MIAMI-DADE | SE | PREMIO LO NUESTRO 2014 | TV AWARDS SHOW | \$ 1,840,623 | \$ 2,615,432 | 420 | 21 | - | 441 | - | 168 | \$ - | \$ 4,456,055 | \$ 579,751 |
| MIAMI-DADE | SE | PREMIOS JUVENTUD RED CARPET SHOW 2013 | TV AWARDS SHOW | \$ 219,911 | \$ 382,825 | 145 | 1 | - | 146 | - | 1 | \$ - | \$ 602,736 | \$ 82,366 |
| ORANGE | CE | PROJECT BARRACUDA | DIGITAL MEDIA PROJECT | \$ 2,338,476 | \$ - | 58 | - | - | 58 | - | 349 | \$ - | \$ 2,338,476 | \$ 462,718 |
| ORANGE | CE | PROJECT DUNE | DIGITAL MEDIA PROJECT | \$ 486,770 | \$ - | - | - | - | 12 | - | 252 | \$ - | \$ 486,770 | \$ 92,462 |
| ORANGE | CE | PROJECT GORE | DIGITAL MEDIA PROJECT | \$ 622,428 | \$ - | - | - | - | 15 | - | 252 | \$ - | \$ 622,428 | \$ 111,969 |
| MIAMI-DADE | SE | QUIERO MI BODA - SEASON 6 | TV SERIES - NON HIGH IMPACT | \$ 199,650 | \$ 126,758 | - | - | - | 27 | - | 14 | \$ - | \$ 326,408 | \$ 65,281 |
| MIAMI-DADE | SE | SANGRE EN EL DIVAN | TV SERIES - NON HIGH IMPACT | \$ 5,499,208 | \$ 4,213,732 | 102 | 19 | 869 | 990 | 89 | 138 | \$ 409 | \$ 9,712,940 | \$ 1,933,157 |
| MIAMI-DADE | SE | SANTA DIABLA | TV SERIES - NON HIGH IMPACT | \$ 9,356,496 | \$ 3,460,477 | 419 | 21 | 1 | 441 | - | 168 | \$ - | \$ 12,816,973 | \$ 3,845,091 |
| SARASOTA | CW | SEAT OF POWER | DOCUMENTARY FILMS | \$ 187,700 | \$ 12,300 | - | - | - | 8 | - | 3 | \$ - | \$ 200,000 | \$ 40,000 |
| DADE | SE | SHOOT COLLECTIVE-MITSUBISHI/HILTON HOTELS | COMMERCIAL | \$ 245,133 | \$ 303,313 | - | - | - | 122 | 96 | 4 | \$ - | \$ 548,446 | \$ 104,801 |
| DADE | SE | SHOOT COLLECTIVE-SODA STREAM/VW/SAMSUNG/KOOL-AID | COMMERCIAL | \$ 832,045 | \$ 1,053,833 | - | - | - | 663 | 238 | 11 | \$ - | \$ 1,885,878 | \$ 377,176 |
| MIAMI-DADE | SE | THE INSTITUTE - VICTORIA'S SECRET 2014 | COMMERCIAL | \$ 375,373 | \$ 649,123 | 88 | - | - | 88 | 14 | 2 | \$ 28,328 | \$ 1,024,496 | \$ 92,670 |
| MIAMI-DADE | SE | EVERY WITCH WAY - SEASON 1 | TV SERIES - NON HIGH IMPACT | \$ 2,214,663 | \$ 1,987,630 | 150 | 63 | 482 | 695 | 56 | 40 | \$ 101,363 | \$ 4,202,293 | \$ 636,120 |
| MIAMI-DADE | SE | EVERY WITCH WAY - SEASON 2 | TV SERIES - NON HIGH IMPACT | \$ 1,452,182 | \$ 3,229,682 | - | - | - | 339 | 948 | 144 | \$ 121,525 | \$ 4,681,864 | \$ 1,140,437 |
| ORANGE | CE | TIGER WOODS PGA TOUR 2014 | VIDEO GAME | \$ 6,396,720 | \$ 749,022 | 386 | - | - | 386 | 50 | 360 | \$ 7,226 | \$ 7,145,742 | \$ 2,143,723 |
| MIAMI-DADE | SE | TR3S MUSIC MY GUEY | TV SERIES - NON HIGH IMPACT | \$ 361,466 | \$ 19,595 | - | - | - | 7 | - | 250 | \$ - | \$ 381,061 | \$ 76,212 |
| PALM BEACH | SE | VIRTUAL EMERGENCY MEDICAL TECHNICIAN-BASIC TRAINING PROGRAM | DIGITAL MEDIA PROJECT | \$ 512,898 | \$ 158,984 | - | - | - | 10 | - | 1,065 | \$ - | \$ 671,882 | \$ 126,628 |
| MIAMI-DADE | SE | WHEN THE WOMEN COME OUT TO DANCE | TV SERIES - PILOT | \$ 3,063,833 | \$ 250,221 | - | - | - | 619 | 60 | 20 | \$ - | \$ 3,314,054 | \$ 662,811 |
| MIAMI-DADE | SE | VOLTEA PA QUE TE ENAMORES | TV SERIES - NON HIGH IMPACT | \$ 7,526,044 | \$ 6,799,465 | - | - | - | 1,085 | 2,430 | 250 | \$ - | \$ 14,325,509 | \$ 3,601,006 |
| COMPLETED OFE FINAL REVIEW TAX CREDITS AWARDED FOR ALL QUEUES | | | GRAND TOTALS | \$ 158,548,435 | \$ 114,305,860 | 4,300 | 530 | 5,276 | 19,518 | 32,449 | 9,384 | \$ 2,659,437 | \$ 272,854,295 | \$ 65,434,063 |
| 43 TOTAL PROJECTS - VERIFIED DATA | | | | | | | | | | | | | | |
| CPA AUDIT/REPORT SUBMITTED - OFE REVIEW IN PROGRESS | | | | | | | | | | | | | | |
| MIAMI-DADE | SE | AIRPORT 24/7 MIAMI | TV SERIES - NON HIGH IMPACT | \$ 1,858,112 | \$ 147,591 | - | - | - | 41 | - | 75 | \$ - | \$ 2,005,703 | \$ 401,141 |
| MIAMI-DADE | SE | GRACELAND - SEASON 3 | TV SERIES - HIGH IMPACT | \$ 10,216,964 | \$ 8,816,154 | - | - | - | 4,341 | 3,208 | 252 | \$ - | \$ 19,033,118 | \$ 4,758,280 |
| ORANGE | CE | HEARTBREAK | THEATRICAL MOTION PICTURE | \$ 98,989 | \$ 64,925 | - | - | - | 36 | 25 | 19 | \$ - | \$ 163,914 | \$ 37,802 |
| ORANGE | CE | MADDEN NFL 2014 GEN 4 | VIDEO GAME | \$ 15,459,036 | \$ 8,147,291 | - | - | - | 258 | 200 | 1,171 | \$ - | \$ 23,606,327 | \$ 7,002,103 |
| ORANGE | CE | PGA TOUR 2016 | VIDEO GAME | \$ 7,938,987 | \$ 3,049,288 | - | - | - | 179 | 369 | 408 | \$ - | \$ 10,988,275 | \$ 3,257,653 |
| MIAMI-DADE | SE | REINA DE CORAZONES | TV SERIES - NON HIGH IMPACT | \$ 10,608,818 | \$ 2,339,718 | - | - | - | 285 | 8 | 131 | \$ - | \$ 12,948,536 | \$ 3,237,134 |
| CPA AUDIT/REPORT SUBMITTED - OFE REVIEW IN PROGRESS | | | GRAND TOTALS | \$ 46,180,906 | \$ 22,564,967 | - | - | - | 5,140 | 3,810 | 2,056 | \$ - | \$ 68,745,873 | \$ 18,694,113 |
| 6 TOTAL PROJECTS - UNVERIFIED DATA | | | | | | | | | | | | | | |
| WRAPPED PRODUCTION - AWAITING CPA AUDIT/FINAL REPORT | | | | | | | | | | | | | | |
| MIAMI-DADE | SE | 18 & OVER | TV SERIES - NON HIGH IMPACT | \$ 447,311 | \$ 43,031 | - | - | - | 16 | 4 | 40 | \$ - | \$ 490,342 | \$ 98,068 |
| DADE | SE | 2C MEDIA - DISH NETWORK/ANIMAL PLANET/HBO/TRAVEL CHANNEL | COMMERCIAL | \$ 306,867 | \$ 132,838 | - | - | - | 128 | 42 | 7 | \$ - | \$ 439,705 | \$ 87,941 |
| MIAMI-DADE | SE | BALLERS - SEASON 2 | TV SERIES - HIGH IMPACT | \$ 5,121,260 | \$ 21,198,673 | - | - | - | 3,674 | 4,448 | 70 | \$ - | \$ 26,319,933 | \$ 6,579,983 |
| MONROE | SE | BLOODLINE - SEASON 2 | TV SERIES - HIGH IMPACT | \$ 17,017,627 | \$ 23,038,307 | - | - | - | 6,196 | 13,241 | 122 | \$ - | \$ 40,055,934 | \$ 8,000,000 |
| BEACH | SE | CALLOUSED HANDS | THEATRICAL MOTION PICTURE | \$ 63,900 | \$ 62,647 | - | - | - | 54 | 25 | 18 | \$ - | \$ 126,547 | \$ 31,636 |
| MIAMI-DADE | SE | EL GORDO Y LA FLACA 2014 | TV SERIES - NON HIGH IMPACT | \$ 4,797,911 | \$ 703,834 | - | - | - | 45 | 74 | 365 | \$ - | \$ 5,501,745 | \$ 1,375,436 |
| MIAMI-DADE | SE | EL GORDO Y LA FLACA 2015 | TV SERIES - NON HIGH IMPACT | \$ 6,007,413 | \$ 1,627,863 | - | - | - | 53 | 120 | 251 | \$ - | \$ 7,635,276 | \$ 2,290,583 |
| BROWARD | SE | GATOR BOYS - SEASON 3 | TV SERIES - NON HIGH IMPACT | \$ 810,100 | \$ 310,780 | - | - | - | 113 | 150 | 72 | \$ - | \$ 1,120,880 | \$ 224,176 |
| DORAL | SE | LA COCINA DE TALIA | TV SERIES - NON HIGH IMPACT | \$ 140,700 | \$ - | 26 | 3 | - | 29 | 20 | 20 | \$ 19,950 | \$ 140,700 | \$ 35,175 |
| MIAMI-DADE | SE | LOS PREMIOS BILLBOARD DE LA MUSICA LATINA 2014 | TV AWARDS SHOW | \$ 641,675 | \$ 1,840,301 | - | - | - | 155 | 500 | 1 | \$ - | \$ 2,481,976 | \$ 496,395 |
| ORANGE | CE | MADDEN NFL 2016 GEN 3 | VIDEO GAME | \$ 700,000 | \$ - | - | - | - | 108 | - | 309 | \$ - | \$ 700,000 | \$ 210,000 |
| ORANGE | CE | MADDEN NFL 2016 GEN 4 | VIDEO GAME | \$ 14,810,917 | \$ 16,325,385 | 249 | - | - | 249 | 100 | 309 | \$ - | \$ 31,136,302 | \$ 5,768,882 |
| PALM BEACH | SE | MICROGAMES FOR PEDIATRIC HEALTH BEHAVIORS | DIGITAL MEDIA PROJECT | \$ 293,194 | \$ 96,768 | - | - | - | 6 | - | 730 | \$ - | \$ 389,962 | \$ 77,992 |
| MIAMI-DADE | SE | MIRA QUIEN BAILA 2013 | TV SERIES - NON HIGH IMPACT | \$ 1,488,000 | \$ 3,377,761 | - | - | - | 54 | 144 | 70 | \$ - | \$ 4,865,761 | \$ 1,459,728 |
| MIAMI-DADE | SE | NUESTRA BELLEZA LATINA 2015 | TV SERIES - NON HIGH IMPACT | \$ 2,341,188 | \$ 4,113,351 | - | - | - | 115 | 386 | 78 | \$ - | \$ 6,454,539 | \$ 1,613,635 |
| MIAMI-DADE | SE | PREMIOS JUVENTUD 2013 | TV AWARDS SHOW | \$ 1,139,140 | \$ 2,465,636 | 184 | 1 | - | 185 | 1,211 | 1 | \$ 242,207 | \$ 3,604,776 | \$ 501,020 |
| MIAMI-DADE | SE | PREMIOS JUVENTUD 2014 | TV AWARDS SHOW | \$ 714,539 | \$ 1,790,564 | - | - | - | 198 | 1,524 | 1 | \$ - | \$ 2,505,103 | \$ 501,020 |
| MIAMI-DADE | SE | SABADO GIGANTE 2014 | TV SERIES - NON HIGH IMPACT | \$ 5,458,302 | \$ 4,531,918 | - | - | - | 80 | 153 | 365 | \$ - | \$ 9,990,220 | \$ 2,497,555 |

| | | | | | | | | | | | | | | |
|--|----|---------------------------------------|-----------------------------|----------------|----------------|-------|-----|-------|--------|--------|--------|--------------|----------------|----------------|
| MIAMI-DADE | SE | SABADO GIGANTE 2015 | TV SERIES - NON HIGH IMPACT | \$ 9,326,414 | \$ 14,060,288 | - | - | - | 52 | 400 | 52 | \$ - | \$ 23,386,702 | \$ 4,500,000 |
| MIAMI-DADE | SE | SAL Y PIMIENTA 2014 | TV SERIES - NON HIGH IMPACT | \$ 2,427,044 | \$ 398,565 | - | - | - | 22 | 23 | 365 | \$ - | \$ 2,825,609 | \$ 706,402 |
| MIAMI-DADE | SE | SAL Y PIMIENTA 2015 | TV SERIES - NON HIGH IMPACT | \$ 2,341,188 | \$ 1,346,835 | - | - | - | 21 | 50 | 52 | \$ - | \$ 3,688,023 | \$ 888,321 |
| ORANGE | CE | SHOOT COLLECTIVE - HP NASCAR/HENNESSY | COMMERCIAL | \$ 348,083 | \$ 489,996 | - | - | - | 235 | 179 | 5 | \$ - | \$ 838,079 | \$ 167,615 |
| ORANGE | CE | GOLFCHANNEL.COM/GOLFNOW.COM 2013 | INTERACTIVE WEBSITE | \$ 4,580,143 | \$ 3,809,106 | 74 | - | - | 74 | - | 365 | \$ - | \$ 8,389,249 | \$ 2,097,312 |
| MIAMI-DADE | SE | TIERRA DE REYES | TV SERIES - NON HIGH IMPACT | \$ 9,936,908 | \$ 4,039,533 | - | - | - | 251 | 10 | 130 | \$ - | \$ 13,976,441 | \$ 3,494,110 |
| ALACHUA | N | ZERO ENERGY AMERICA | DOCUMENTARY FILMS | \$ 322,359 | \$ - | | | | 16 | - | 220 | \$ - | \$ 322,359 | \$ 64,472 |
| TOTAL WRAPPED PRODUCTION - AWAITING CPA AUDIT/FINAL REPORT | | | GRAND TOTALS | \$ 91,582,183 | \$ 105,803,980 | 533 | 4 | - | 12,129 | 22,804 | 4,018 | \$ 262,157 | \$ 197,386,163 | \$ 43,767,457 |
| 25 TOTAL PROJECTS - UNVERIFIED DATA | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| GRAND TOTALS | | 74 | | \$ 296,311,524 | \$ 242,674,807 | 4,833 | 534 | 5,276 | 36,787 | 59,063 | 15,458 | \$ 2,921,594 | \$ 538,986,331 | \$ 127,895,633 |

APPENDIX 3 - ENTERTAINMENT INDUSTRY FINANCIAL INCENTIVE FISCAL YEAR 2015-2016 REGIONAL MAP



NORTH REGION:

| | |
|---------------------------------|-------------|
| Projects: | 2 |
| Projected Total FL Wages: | \$1,905,359 |
| Positions Created (Projected): | 43 |
| Estimated Room Nights: | 380 |
| Qualified Florida Expenditures: | \$2,225,107 |
| Certified Tax Credits: | \$540,159 |

CENTRAL WEST REGION

| | |
|---------------------------------|-----------|
| Projects: | 1 |
| Projected Total FL Wages: | \$187,700 |
| Positions Created (Projected): | 8 |
| Estimated Room Nights: | 0 |
| Qualified Florida Expenditures: | \$200,000 |
| Certified Tax Credits: | \$40,000 |

SOUTHWEST REGION

| | |
|---------------------------------|---|
| Projects: | 0 |
| Projected Total FL Wages: | 0 |
| Positions Created (Projected): | 0 |
| Estimated Room Nights: | 0 |
| Qualified Florida Expenditures: | 0 |
| Certified Tax Credits: | 0 |

CENTRAL EAST REGION

| | |
|---------------------------------|---------------|
| Projects: | 20 |
| Projected Total FL Wages: | \$108,293,051 |
| Positions Created (Projected): | 4,729 |
| Estimated Room Nights: | 1,798 |
| Qualified Florida Expenditures: | \$176,401,691 |
| Certified Tax Credits: | \$45,485,633 |

SOUTHEAST EAST REGION

| | |
|---------------------------------|---------------|
| Projects: | 51 |
| Projected Total FL Wages: | \$185,925,414 |
| Positions Created (Projected): | 32,007 |
| Estimated Room Nights: | 56,885 |
| Qualified Florida Expenditures: | \$360,159,533 |
| Certified Tax Credits: | \$ 81,833,841 |

APPENDIX 4 – ENTERTAINMENT INDUSTRY SALES TAX EXEMPTION FISCAL YEAR 2015-2016 ANNUAL REPORT

First Quarter Estimates (07/01/2015 - 09/30/2015)

OUT-OF-STATE PRODUCTION ENTITIES

Category A: Non-tax Exempt Expenditures

| | |
|----------------------------------|---------------|
| Number of Approved Applicants | 62 |
| Number of Full-Time Jobs Created | 261 |
| Number of Freelance Jobs Created | 2794 |
| 1 Wages Paid | 34,201,134.50 |
| 2 Lodging | 1,589,037.19 |
| 3 Food | 1,234,446.00 |
| 4 Other Non-Exempt | 1,816,785.00 |
| Subtotal | 38,841,403.00 |

Category B: Requested Exempted Purchases

| | |
|-------------------------------|---------------|
| 1 Production Equipment | 6,362,940.18 |
| 2 Set Design and Construction | 1,560,374.00 |
| 3 Props and Wardrobe | 1,024,998.00 |
| 4 Real Property | 2,022,527.44 |
| 5 Other Exempt | 2,439,137.00 |
| Subtotal | 13,409,977.00 |

Category C

| | |
|---|---------------|
| 1 Estimated Production Expenditures | 52,251,380.00 |
| 2 Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 804,598.62 |

Applicant Origin (Domestic)

| | |
|---------------|----|
| California | 41 |
| Colorado | 1 |
| Connecticut | 2 |
| Georgia | 2 |
| Illinois | 6 |
| Maryland | 1 |
| Massachusetts | 2 |
| Michigan | 2 |
| Minnesota | 1 |

| | | | |
|--|--------------|----------------|----------------|
| Montana | 1 | | |
| Nebraska | 1 | | |
| New York | 28 | | |
| North Carolina | 1 | | |
| Oregon | 2 | | |
| Pennsylvania | 3 | | |
| South Carolina | 1 | | |
| Tennessee | 1 | | |
| Texas | 2 | | |
| Virginia | 3 | | |
| Wyoming | 1 | | |
| | | | |
| Applicant Origin (International) | | | |
| Canada | 1 | | |
| United Kingdom | 1 | | |
| | | | |
| | | | |
| Motion Picture | 5 | | |
| Made-for TV Motion Picture | 1 | | |
| Television Series | 10 | | |
| Music Video | 2 | | |
| Commercial Advertising | 35 | | |
| Sound Recording | 2 | | |
| Post Production | 0 | | |
| Other | 9 | | |
| | | | |
| IN-STATE PRODUCTION ENTITIES | | | |
| Category A: Non-Tax Exempt Expenditures | | | |
| | | | |
| | 90-Day | 12-Month | All |
| Number of Approved Applicants | 14 | 115 | 129 |
| Number of Full-Time Jobs Created | 20 | 5,348 | 5,368 |
| Number of Freelance Jobs Created | 267 | 2,731 | 2,998 |
| 1 Wages Paid | 1,228,992.98 | 144,576,050.64 | 145,805,043.62 |
| 2 Lodging | 130,549.84 | 9,054,546.10 | 9,185,095.94 |
| 3 Food | 106,140.87 | 4,078,539.03 | 4,184,679.90 |
| 4 Other Non-Exempt | 82,178.21 | 9,452,976.30 | 9,535,154.51 |
| Subtotal | 1,547,861.90 | 167,162,112.07 | 168,709,973.97 |
| Category B: Requested Exempted Purchases | | | |
| 1 Production Equipment | 357,845.19 | 27,956,161.02 | 28,314,006.21 |

| | | | | |
|---|---|--------------|----------------|----------------|
| 2 | Set Design and Construction | 140,800.33 | 6,590,040.29 | 6,730,840.62 |
| 3 | Props and Wardrobe | 71,594.78 | 4,339,745.07 | 4,411,339.85 |
| 4 | Real Property | 107,126.53 | 9,408,722.93 | 9,515,849.46 |
| 5 | Other Exempt | 82,254.13 | 2,502,839.53 | 2,585,093.66 |
| | Subtotal | 759,621.00 | 50,797,509.00 | 51,557,130.00 |
| 1 | Estimated Production Expenditures | 2,307,483.00 | 217,959,621.00 | 220,267,104.00 |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | | | 3,093,427.80 |

| Applicant Origin (By County) | |
|------------------------------|----|
| Brevard | 1 |
| Broward | 21 |
| Collier | 1 |
| Miami-Dade | 65 |
| Duval | 4 |
| Escambia | 1 |
| Hillsborough | 10 |
| Lake | 1 |
| Lee | 3 |
| Leon | 1 |
| Monroe | 1 |
| Orange | 20 |
| Palm Beach | 7 |
| Pasco | 1 |
| Pinellas | 8 |
| Saint Lucie | 1 |
| Sarasota | 1 |
| Seminole | 3 |
| Suwannee | 1 |
| Volusia | 1 |
| Out-of-State | 1 |

| Production Days Per County (90-Day Applicants): | |
|---|-------|
| Alachua | 29.0 |
| Brevard | 77.0 |
| Broward | 438.0 |
| Collier | 2.0 |
| Desoto | 1.0 |
| Duval | 24.0 |
| Escambia | 2.0 |

| | |
|--------------|--------|
| Hillsborough | 54.0 |
| Lake | 4.0 |
| Lee | 8.0 |
| Leon | 15.0 |
| Manatee | 7.0 |
| Miami-Dade | 1937.0 |
| Monroe | 7.0 |
| Orange | 1287.0 |
| Osceola | 131.0 |
| Palm Beach | 195.0 |
| Pinellas | 380.0 |
| Sarasota | 8.0 |
| Seminole | 42.0 |
| Volusia | 26.0 |
| Wakulla | 2.0 |
| Walton | 2.0 |

| | | |
|---|--|----------------|
| COMBINED TOTALS | | |
| Total Estimated Production Expenditures | | 272,518,484.00 |
| Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | | 3,898,026.42 |

Second Quarter Estimates (10/01/2015 - 12/31/2015)

| | | |
|---|--|---------------|
| OUT-OF-STATE PRODUCTION ENTITIES | | |
| Category A: Non-Tax Exempt Expenditures | | |
| Number of Approved Applicants | | 75 |
| Number of Full-Time Jobs Created | | 335 |
| Number of Freelance Jobs Created | | 3415 |
| 1 Wages Paid | | 38,257,307.00 |
| 2 Lodging | | 2,146,745.00 |
| 3 Food | | 1,588,277.00 |
| 4 Other Non-Exempt | | 3,415,888.00 |
| Subtotal | | 45,408,217.00 |
| Category B: Requested Exempted Purchases | | |
| 1 Production Equipment | | 10,447,998.00 |
| 2 Set Design and Construction | | 3,061,810.00 |
| 3 Props and Wardrobe | | 1,242,175.00 |
| 4 Real Property | | 2,647,514.00 |
| 5 Other Exempt | | 2,645,077.00 |
| Subtotal | | 20,044,574.00 |

| | | | | |
|---|---|---------------|----------|-------|
| | Category C | | | |
| 1 | Estimated Production Expenditures | 65,452,791.00 | | |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 1,202,674.44 | | |
| | | | | |
| Applicant Origin (Domestic) | | | | |
| California | | | | 22 |
| District of Columbia | | | | 2 |
| Illinois | | | | 2 |
| Maryland | | | | 1 |
| Michigan | | | | 2 |
| Nevada | | | | 1 |
| New Jersey | | | | 2 |
| New York | | | | 19 |
| Oregon | | | | 1 |
| Pennsylvania | | | | 1 |
| Tennessee | | | | 2 |
| Virginia | | | | 2 |
| | | | | |
| Applicant Origin (International) | | | | |
| Canada | | | | 1 |
| Colombia | | | | 1 |
| United Kingdom | | | | 1 |
| | | | | |
| | Motion Picture | 2 | | |
| | Made-for TV Motion Picture | 2 | | |
| | Television Series | 14 | | |
| | Music Video | 3 | | |
| | Commercial Advertising | 37 | | |
| | Sound Recording | 1 | | |
| | Post Production | 0 | | |
| | Other | 14 | | |
| | | | | |
| IN-STATE PRODUCTION ENTITIES | | | | |
| Category A: Non-Tax Exempt Expenditures | | | | |
| | | 90-Day | 12-Month | All |
| | Number of Approved Applicants | 18 | 93 | 111 |
| | Number of Full-Time Jobs Created | 21 | 514 | 535 |
| | Number of Freelance Jobs Created | 225 | 4,462 | 4,687 |

| | | | | |
|---|---|--------------|----------------|----------------|
| 1 | Wages Paid | 1,379,636.98 | 142,526,932.08 | 143,906,569.06 |
| 2 | Lodging | 151,523.60 | 9,162,885.03 | 9,314,408.63 |
| 3 | Food | 180,141.49 | 4,031,496.91 | 4,211,638.40 |
| 4 | Other Non-Exempt | 80,605.18 | 9,555,269.23 | 9,635,874.41 |
| | Subtotal | 1,791,907.25 | 165,276,583.25 | 167,068,490.50 |
| Category B: Requested Exempted Purchases | | | | |
| 1 | Production Equipment | 581,218.61 | 27,803,225.12 | 28,384,443.73 |
| 2 | Set Design and Construction | 146,779.07 | 6,958,009.14 | 7,104,788.21 |
| 3 | Props and Wardrobe | 84,685.83 | 4,238,140.07 | 4,322,825.90 |
| 4 | Real Property | 715,295.94 | 9,263,309.06 | 9,978,605.00 |
| 5 | Other Exempt | 68,440.78 | 2,506,840.30 | 2,575,281.08 |
| | Subtotal | 1,596,420.00 | 50,769,524.00 | 52,365,944.00 |
| 1 | Estimated Production Expenditures | 3,388,327.00 | 216,046,107.00 | 219,434,434.00 |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 3,141,956.64 | | |

| Applicant Origin (By County) | |
|------------------------------|----|
| Alachua | 1 |
| Brevard | 2 |
| Broward | 17 |
| Collier | 2 |
| Miami-Dade | 65 |
| Duval | 4 |
| Escambia | 1 |
| Hillsborough | 7 |
| Lee | 4 |
| Leon | 2 |
| Manatee | 1 |
| Orange | 12 |
| Palm Beach | 9 |
| Pinellas | 6 |
| Polk | 2 |
| Sarasota | 1 |
| Seminole | 3 |
| Suwannee | 1 |
| Volusia | 2 |
| Out-of-State | 1 |

| | |
|--|--|
| Production Days Per County (90-Day Applicants): | |
|--|--|

| | |
|--------------|-------|
| Alachua | 1.0 |
| Bay | 1.0 |
| Broward | 84.0 |
| Clay | 1.0 |
| Collier | 3.0 |
| Duval | 4.0 |
| Flagler | 2.0 |
| Gadsden | 2.0 |
| Hendry | 1.0 |
| Hillsborough | 4.0 |
| Indian River | 2.0 |
| Jefferson | 1.0 |
| Leon | 4.0 |
| Martin | 2.0 |
| Miami-Dade | 708.0 |
| Orange | 439.0 |
| Osceola | 34.0 |
| Palm Beach | 50.0 |
| Pasco | 2.0 |
| Pinellas | 14.0 |
| Putnam | 3.0 |
| Saint Johns | 1.0 |
| Saint Lucie | 3.0 |
| Sarasota | 31.0 |
| Seminole | 2.5 |
| Volusia | 1.5 |

| | | |
|------------------------|---|----------------|
| COMBINED TOTALS | | |
| | Total Estimated Production Expenditures | 284,887,225.00 |
| | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 4,344,631.08 |

Third Quarter Estimates (01/01/2016 - 03/31/2016)

| | | |
|--|----------------------------------|---------------|
| OUT-OF-STATE PRODUCTION ENTITIES | | |
| Category A: Non-Tax Exempt expenditures | | |
| | Number of Approved Applicants | 104 |
| | Number of Full-Time Jobs Created | 657 |
| | Number of Freelance Jobs Created | 3194 |
| 1 | Wages Paid | 31,669,988.00 |
| 2 | Lodging | 2,311,086.27 |
| 3 | Food | 1,551,222.00 |

| | | |
|---|---|---------------|
| 4 | Other Non-Exempt | 1,893,865.00 |
| | Subtotal | 37,426,161.00 |
| | Category B: Requested Exempted Purchases | |
| 1 | Production Equipment | 7,287,010.18 |
| 2 | Set Design and Construction | 3,024,045.00 |
| 3 | Props and Wardrobe | 1,616,185.00 |
| 4 | Real Property | 2,452,450.00 |
| 5 | Other Exempt | 2,570,827.00 |
| | Subtotal | 16,950,517.00 |
| | Category C | |
| 1 | Estimated Production Expenditures | 54,376,678.00 |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 1,017,031.02 |
| | | |
| Applicant Origin (Domestic) | | |
| | California | 29 |
| | Colorado | 1 |
| | Delaware | 1 |
| | Georgia | 1 |
| | Illinois | 2 |
| | Massachusetts | 1 |
| | Minnesota | 1 |
| | New York | 17 |
| | North Carolina | 1 |
| | Oregon | 2 |
| | Tennessee | 1 |
| | Texas | 1 |
| | Virginia | 1 |
| | Wisconsin | 1 |
| | | |
| Applicant Origin (International) | | |
| | Mexico | 1 |
| | United Kingdom | 1 |
| | | |
| | Motion Picture | 3 |
| | Made-for TV Motion Picture | 0 |
| | Television Series | 12 |
| | Music Video | 1 |
| | Commercial Advertising | 74 |

| | | |
|--|-----------------|---|
| | Sound Recording | 2 |
| | Post Production | 0 |
| | Other | 7 |
| | | |

IN STATE PRODUCTION ENTITIES

Category A: Non-Tax Exempt Expenditures

| | | 90-Day | 12-Month | All |
|---|----------------------------------|--------------|----------------|----------------|
| | Number of Approved Applicants | 18 | 135 | 153 |
| | Number of Full-Time Jobs Created | 34 | 3,402 | 3,436 |
| | Number of Freelance Jobs Created | 218 | 4,045 | 4,263 |
| 1 | Wages Paid | 3,512,864.21 | 144,206,965.23 | 147,719,829.44 |
| 2 | Lodging | 2,231,818.35 | 7,737,619.76 | 9,969,438.11 |
| 3 | Food | 2,197,874.16 | 3,987,463.48 | 6,185,337.64 |
| 4 | Other Non-Exempt | 1,118,028.31 | 9,715,617.02 | 10,833,645.33 |
| | Subtotal | 9,060,585.03 | 165,647,665.49 | 174,708,250.52 |

Category B: Requested Exempted Purchases

| | | | | |
|---|---|---------------|----------------|----------------|
| 1 | Production Equipment | 5,583,269.85 | 28,236,590.41 | 33,819,860.26 |
| 2 | Set Design and Construction | 576,080.28 | 8,051,946.99 | 8,628,027.27 |
| 3 | Props and Wardrobe | 2,155,361.63 | 4,278,726.33 | 6,434,087.96 |
| 4 | Real Property | 3,362,015.34 | 9,793,922.91 | 13,155,938.25 |
| 5 | Other Exempt | 3,647,647.66 | 2,802,105.81 | 6,449,753.47 |
| | Subtotal | 15,324,375.00 | 53,163,292.00 | 68,487,667.00 |
| 1 | Estimated Production Expenditures | 24,384,960.00 | 218,810,957.00 | 243,195,918.00 |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 4,109,260.02 | | |

Applicant Origin (By County)

| | |
|--------------|----|
| Brevard | 1 |
| Broward | 24 |
| Collier | 2 |
| Miami-Dade | 47 |
| Duval | 4 |
| Hillsborough | 8 |
| Lake | 1 |
| Lee | 3 |
| Manatee | 1 |
| Marion | 1 |
| Monroe | 1 |
| Orange | 11 |

| | |
|--------------|---|
| Palm Beach | 7 |
| Pinellas | 9 |
| Polk | 1 |
| Saint Johns | 1 |
| Sarasota | 1 |
| Seminole | 3 |
| Out-of-State | 3 |

| Production Days Per County (90-Day Applicants): | |
|---|-------|
| Alachua | 2.0 |
| Bay | 1.0 |
| Broward | 543.0 |
| Collier | 95.0 |
| Duval | 25.0 |
| Flagler | 1.0 |
| Hillsborough | 15.0 |
| Lee | 20.0 |
| Miami-Dade | 897.0 |
| Monroe | 70.0 |
| Orange | 115.0 |
| Osceola | 7.0 |
| Out-of-State | 9.0 |
| Palm Beach | 43.0 |
| Pinellas | 615.0 |
| Saint Johns | 8.0 |
| Sarasota | 28.0 |

| | | |
|---|--|----------------|
| COMBINED TOTALS | | |
| Total Estimated Production Expenditures | | 297,572,596.00 |
| Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | | 5,126,291.04 |

| Fourth Quarter Estimates (04/01/2016 - 06/30/2016) | | |
|--|--|--|
|--|--|--|

| | | |
|--|--|---------------|
| OUT-OF-STATE PRODUCTION ENTITIES | | |
| Category A: Non-Tax Exempt Expenditures | | |
| Number of Approved Applicants | | 59 |
| Number of Full-Time Jobs Created | | 1 |
| Number of Freelance Jobs Created | | 1866 |
| 1 Wages Paid | | 18,592,793.00 |
| 2 Lodging | | 1,817,734.90 |

| | | |
|---|---|---------------|
| 3 | Food | 1,372,310.00 |
| 4 | Other Non-Exempt | 3,331,488.00 |
| | Subtotal | 25,114,326.00 |
| | Category B: Requested Exempted Purchases | |
| 1 | Production Equipment | 7,112,444.37 |
| 2 | Set Design and Construction | 1,600,269.00 |
| 3 | Props and Wardrobe | 961,825.00 |
| 4 | Real Property | 1,379,292.00 |
| 5 | Other Exempt | 2,362,577.00 |
| | Subtotal | 13,416,407.00 |
| | Category C | |
| 1 | Estimated Production Expenditures | 38,530,733.00 |
| 2 | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 804,984.42 |
| | | |
| Applicant Origin (Domestic) | | |
| California | | 26 |
| Colorado | | 2 |
| District of Columbia | | 1 |
| Georgia | | 1 |
| Illinois | | 3 |
| Massachusetts | | 1 |
| Minnesota | | 2 |
| Missouri | | 1 |
| New Jersey | | 2 |
| New York | | 26 |
| Ohio | | 1 |
| Oregon | | 1 |
| Pennsylvania | | 1 |
| Tennessee | | 2 |
| Texas | | 3 |
| Virginia | | 1 |
| | | |
| Applicant Origin (International) | | |
| Germany | | 1 |
| United Kingdom | | 1 |
| | | |
| | Motion Picture | 6 |
| | Made-for TV Motion Picture | 2 |

| | |
|------------------------|----|
| Television Series | 9 |
| Music Video | 3 |
| Commercial Advertising | 38 |
| Sound Recording | 2 |
| Post Production | 0 |
| Other | 4 |
| | |

IN STATE PRODUCTION ENTITIES

Category A: Non-Tax Exempt Expenditures

| | 90-Day | 12-Month | All |
|----------------------------------|---------------|----------------|----------------|
| Number of Approved Applicants | 22 | 121 | 143 |
| Number of Full-Time Jobs Created | 178 | 1,085 | 1,263 |
| Number of Freelance Jobs Created | 318 | 2,691 | 3,009 |
| 1 Wages Paid | 5,201,228.93 | 142,652,436.12 | 147,853,665.05 |
| 2 Lodging | 2,679,303.46 | 7,685,252.12 | 10,364,555.58 |
| 3 Food | 2,660,262.56 | 3,927,589.16 | 6,587,851.72 |
| 4 Other Non-Exempt | 1,450,114.47 | 13,199,609.04 | 14,649,723.51 |
| Subtotal | 11,990,909.42 | 167,464,886.44 | 179,455,795.86 |

Category B: Requested Exempted Purchases

| | | | |
|---|---------------|----------------|----------------|
| 1 Production Equipment | 6,845,696.47 | 27,558,497.35 | 34,404,193.82 |
| 2 Set Design and Construction | 903,333.92 | 7,775,049.15 | 8,678,383.07 |
| 3 Props and Wardrobe | 2,623,556.77 | 4,295,133.58 | 6,918,690.35 |
| 4 Real Property | 4,050,311.10 | 9,522,132.28 | 13,572,443.38 |
| 5 Other Exempt | 4,386,297.77 | 2,814,771.77 | 7,201,069.54 |
| Subtotal | 18,809,196.00 | 51,965,584.00 | 70,774,780.00 |
| 1 Estimated Production Expenditures | 30,800,105.00 | 219,430,470.00 | 250,230,576.00 |
| 2 Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 4,246,486.80 | | |

Applicant Origin (Domestic)

| | |
|--------------|----|
| Brevard | 1 |
| Broward | 17 |
| Miami-Dade | 36 |
| Duval | 5 |
| Hillsborough | 10 |
| Lee | 2 |
| Leon | 1 |
| Monroe | 2 |

| | |
|--------------|----|
| Nassau | 1 |
| Orange | 10 |
| Palm Beach | 7 |
| Pasco | 1 |
| Pinellas | 10 |
| Polk | 1 |
| Saint Johns | 1 |
| Sarasota | 1 |
| Seminole | 2 |
| Suwannee | 1 |
| Out-of-State | 2 |

| Production Days Per County (90-Day Applicants): | |
|---|-------|
| Brevard | 40.0 |
| Broward | 227.5 |
| Citrus | 100.0 |
| Duval | 405.0 |
| Hillsborough | 135.0 |
| Lake | 1.0 |
| Lee | 3.0 |
| Leon | 4.0 |
| Miami-Dade | 397.0 |
| Monroe | 12.0 |
| Orange | 123.0 |
| Osceola | 157.0 |
| Palm Beach | 413.5 |
| Pasco | 1.0 |
| Pinellas | 107.0 |
| Saint Johns | 100.0 |
| Sarasota | 3.0 |
| Seminole | 60.0 |
| Volusia | 30.0 |

| COMBINED TOTALS | | |
|-----------------|---|----------------|
| | Total Estimated Production Expenditures | 288,761,309.00 |
| | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 5,051,471.22 |

| ANNUAL ESTIMATES (07/01/2015 - 06/30/2016) | | |
|--|---|------------------|
| | Total Production Expenditures | 1,143,739,614.00 |
| | Total Amount of Tax Exemption Based on Florida's General State Sales & Use Tax Rate of 6% | 18,420,419.76 |
| | Number of Out-of-State Applicants | 300 |
| | Number of In-State Applicants | 536 |
| | Total Applicants | 836 |
| | Number of Full-Time Jobs Created | 11,856 |
| | Number of Freelance Jobs Created | 26,226 |
| | Total Jobs Created | 38,082 |

APPENDIX 5 – RELATIONSHIP OF TAX EXEMPTIONS AND INCENTIVES TO INDUSTRY GROWTH FISCAL YEAR 2015-2016

* EIFI = Entertainment Industry Financial Incentive (Tax Credit)

$$\begin{array}{rclcl} \text{EIFI Recipients' Sales \& Use Tax Exemptions + EIFI Tax Credits Awarded} = & \$6,159,449 + \$65,434,063 = & \$71,593,512 = & \underline{1} \\ \text{Total EIFI Recipients' Actual Florida Qualified Expenditures} & \$273,296,570 & \$273,296,570 & 3.82 \end{array}$$

| KEY | |
|---|---------------|
| *Value of EIFI Recipients' Sales and Use Tax Exemptions: | \$6,159,449 |
| EIFI Tax Credit award in FY 15/16: | \$65,434,063 |
| Total EIFI Recipients' Actual Florida Qualified Expenditures: | \$273,296,570 |

Note: Sales Tax Exemption data is self-reported and therefore only represents an estimate. The figures related to the Entertainment Industry Financial Incentive (Tax Credit) are actual verified expenditures. Not every recipient of the Financial Incentive is eligible for the Sales Tax Exemption.