TEXAS EXPENDITURES WORKSHEET INSTRUCTIONS

http://gov.texas.gov/film/incentives/miiip_forms_guidelines

Effective Dates: September 1, 2015 - August 31, 2017

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OVERVIEW

These instructions are to ensure you format proper Expenditure Worksheets as part of an acceptable incentive documentation submission for the Texas Moving Image Industry Incentive Program review process. We ask you to follow these simple, yet specific instructions carefully, and in doing so you will improve the Texas Film Commission review process and shorten the time it takes to determine your project's incentive payment.

EXPENDITURE WORKSHEETS

Expenditure Worksheets list what applicants are submitting for the incentive. Applicants are responsible for creating Expenditure Worksheets, populated only with eligible Texas expenditures, for a project's payroll, vendor expenditures, petty cash, journal entries as well as cast and crew lists. Additionally, documentation of spend is required to support this list. (See Program Guidelines for examples of acceptable expenditure backup.) Expenditure Worksheets should not be confused with the documentation required to verify eligible Texas spending. We will reject Expenditure Worksheets for the purposes of incentive review if they are not formatted and completed in accordance with these instructions.

Worksheet Requirements

- All worksheets must be in Excel format.
- Each Excel worksheet will have a submitted total.
- Backup documentation must be in the same order as the Expenditures submitted on the worksheets.
- Include only required columns and rows on worksheets. Do not include or otherwise hide ineligible expenditures or place filters on worksheets. Format percentages and decimals to two places.
- Imported worksheets from an accounting module or payroll report must still be formatted according to TFC instructions.

Worksheets for all types of expenditure submissions are addressed with these instructions, though you may not use them all for your particular submission.

QUESTIONS?

Please contact the Incentive Team at the Texas Film Commission at 512-463-9200 or via e-mail at filmincentive@gov.texas.gov.

3RD PARTY AND IN-HOUSE PAYROLL WORKSHEET

The Excel 3rd Party Payroll Worksheet must be formatted as indicated below. The information may be exported from the payroll register, production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Period	Ref Number	Name (Last, First)	Position	DTR Form	Gross Wages	OASDI	MEDI	FUI	SUI	PH&W	Vac & Hol	Mileage	Kit Rental	Time Allocated*	Submitted Amount
9/1/2015	1291	Clothing, Jack	Wardrobe	Y	$1,800.00	$111.60	$26.10	$10.80	$40.86	$282.00	$120.72	$60.80	$100.00	100%	$2,552.88
9/1/2015	1291	Doe, John	PA	Y	$400.00	$24.80	$5.80	$2.40	$9.08	$32.00				50%	$237.04
9/1/2015	1291	Prop, Jane	Art Director	Y	$4,250.00	$263.50	$61.63	$25.50	$96.48	$470.00		$54.12	$50.00	100%	$5,271.23
9/15/2015	1306	Doe, John	PA		$400.00	$24.80	$5.80	$2.40	$9.08	$32.00		$70.15		100%	$544.23
9/15/2015	1306	Thomas, Michael	Grip	Y	$2,700.00	$167.40	$39.15			$216.00				90%	$2,810.30
														SUBMITTED TOTAL	**$11,415.68**

**Column used primarily by Video Game and Animation projects. Not all projects require a Time Allocation.*

Sort the 3rd Party Payroll Worksheet alphabetically by last name. If the payroll report is not organized alphabetically, sort the Payroll Worksheet names as they appear on the report. If multiple payroll reports are used, sort names alphabetically within individual report periods.

If there are multiple payroll reports or pay periods, the Payroll Worksheet should be sorted chronologically, oldest to newest. Film and Television projects submitting payroll for run of show do not need to note a pay period.

Please leave a blank row on the Payroll Worksheet between each report or pay period.

Reference Number

Include a reference number column on the Payroll Worksheet before the employee name. The reference number may be either the pay date from the payroll report or the check number. Film and Television projects submitting payroll for run of show do not need to note a reference number.

Declaration of Texas Residency (DTR) Form Confirmation

Only Texas residents with completed DTR forms are to be included on the worksheet. Confirm each individual has a completed DTR form by entering “Y” on the worksheet in the DTR Form column. If the individual appears more than once on the worksheet, only the first occurrence should be noted with a “Y” in the column.

Employer Paid Taxes and Fringes

Applicable employer paid taxes and fringes including OASDI, MEDI, FUI, SUI, PH&W, Vac & Hol are eligible and must be broken out and listed separately on the payroll report and on the Payroll worksheet.

Benefits Information

Applicable benefits paid through 3rd party vendors separate from payroll must be submitted on a separate Benefits Worksheet. Appropriate backup is required for benefits expenditures and these costs must be broken out per employee.

3RD PARTY AND IN-HOUSE PAYROLL WORKSHEET

Mileage, Kit Rental or Per Diem
Only applicable mileage, kit rental or per diem payments that have been paid through payroll can be included on the Payroll Worksheet. Add columns to indicate each type of payment. Otherwise submit these expenditures on the worksheet from where it has been paid.

Workers Compensation (W/C) & Handling Fees
If workers compensation is paid to a Texas insurance company or broker and the certificate of insurance/purchase is submitted with the documentation, a column for W/C may be included in the Payroll Worksheet.

Handling fees may only be submitted if paid to a Texas payroll company.

Time Allocation
If applicable for the project, include a "Time Allocated" column. This column should be placed before the "Submitted Amount" column. Format allocation as a percentage.

Submitted Amount
The "Submitted Amount" should sum each row. At the bottom of the worksheet sum the "Submitted Amount" column and label summed total "Submitted Total".

INDEPENDENT CONTRACTORS PAYROLL WORKSHEET

The Excel Independent Contractors Payroll Worksheet must be formatted as indicated below. The information may be exported from the payroll register, production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Period / Invoice Date	Check Number	Name (Last, First)	Position	DTR Form	Gross Wages	Mileage	Kit Rental	Submitted Amount
9/1/2015	2511	Clothing, Jack	Wardrobe	Y	$1,800.00	$60.80	$100.00	$1,960.80
9/1/2015	2514	Doe, John	PA	Y	$400.00	$37.19		$437.19
9/1/2015	2516	Lee, Kris	Director	Y	$12,000.00			$12,000.00
9/1/2015	2519	Prop, Jane	Art Director	Y	$4,250.00	$54.12	$50.00	$4,354.12
9/1/2015	2539	Thomas, Michael	Grip	Y	$2,700.00			$2,700.00
9/1/2015	2541	Thomas, Michael	Grip		$1,600.00			$1,600.00
9/1/2015	2524	Waters, Jess	Craft Services	Y	$1,200.00	$20.18	$200.00	$1,420.18
						SUBMITTED TOTAL		**$24,472.29**

Sort the Independent Contractors Payroll Worksheet alphabetically by last name.

Declaration of Texas Residency (DTR) Form Confirmation
Only Texas residents with completed Declaration of Texas Residency (DTR) forms are to be included on the worksheet. Confirm each individual has a completed DTR form by entering "Y" on the worksheet in the DTR Form column. If the individual appears more than once on a worksheet, only the first occurrence should be noted with a "Y" in the column.

Mileage, Kit Rental or Per Diem
Applicable mileage, kit rental or per diem payments must be included on the Independent Contractors Payroll Worksheet if they are being paid from the same invoice as the labor. Add columns to indicate each type of payment. Otherwise submit these expenditures on the worksheet from where it has been paid.

Independent Contractors Payroll Worksheet entry totals must reflect only the eligible spend amounts from invoices. Remove any ineligible spend from invoice or receipt totals to calculate eligible spend amount.

Submitted Amount
The "Submitted Amount" should sum each row. At the bottom of the worksheet sum the "Submitted Amount" column and label summed total "Submitted Total".

VENDOR WORKSHEET

The information on the Excel Vendor Worksheet must be formatted as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Pay Date	Check Number	Invoice Number	Vendor Name	Description	Notes	Submitted Amount
8/25/2015			ABC Diner	Working Meal		$26.32
8/27/2015	2512	257345	Acme Camera	Camera Rental		$15,600.00
8/20/2015		JWSFKG	American Airlines	Air Fare		$687.60
8/28/2015			Everything Grocery	Craft Services		$215.00
8/29/2015			Eats Restaurant	Working Meal		$25.31
8/28/2015	2510		Household, Susie	Location Fee		$500.00
8/30/2015		785223	In Town Hotel	Hotel		$747.00
8/25/2015		8Q634L	On The Go	Car Rental		$162.00
8/20/2015		SWQGLK	Southwest Airlines	Air Fare		$343.80
8/27/2015	2589	125222	XYZ Production Rentals	Grip/Electric Rentals		$1,450.25
					SUBMITTED TOTAL	**$19,757.28**

Sort the Vendor Worksheet alphabetically by vendor. Include the entire eligible amount of the invoice in one entry (row). ***Do not*** break out by internal accounting codes or PO number on the worksheet.

Vendors paid by credit card may be included on the Vendor Worksheet. However, projects with significant amounts of credit card expenditures should submit a separate Credit Card Worksheet using the same instructions as the Vendor Worksheet.

Do not include petty cash advances or petty cash envelopes on the Vendor Worksheet. Petty Cash Worksheets must be created for these type of expenditures (see Petty Cash Worksheet).

Deposit payments may be included if:

- The deposit invoice shows that the deposit was nonrefundable.
- The vendor invoice shows that the deposit was applied to the invoice.
- The vendor invoice included a credit invoice.

Required backup documentation must be organized in the same order as the Vendor Worksheet entries to which it corresponds.

The Vendor Worksheet may only include eligible spend from invoices or receipts from Texas vendors. Enter a brief explanation in the Notes column if submitting an amount different from the check amount or the invoice/receipt (i.e. Tips removed).

At the bottom of the worksheet sum the "Submitted Amount" column and label summed total "Submitted Total".

PETTY CASH WORKSHEET

The Excel Petty Cash Worksheet must be formatted as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Envelope Number	Employee Name (Last, First)	Department	Notes	Submitted Amount
1	Clothing, Jack	Wardrobe		$756.81
2	Clothing, Jack	Wardrobe	Original receipt (#12) invoice 1.	$522.18
1	Doe, John	Production	Removed tip (#14).	$256.02
1	Prop, Jane	Art Director		$915.20
			SUBMITTED TOTAL	**$2,450.21**

The Petty Cash Worksheet may only include eligible payments to Texas vendors.

The Petty Cash Worksheet should be sorted by employee last name. If an employee has more than one envelope, sort the envelopes in numerical order. Expenditures listed on the Petty Cash Worksheet may be listed by petty cash envelope total or by individual receipt total.

Required petty cash envelope with receipt backup documentation must be organized in the same order as the Petty Cash Worksheet entries to which they correspond.

The Petty Cash Worksheet may only include eligible spend from receipts. Enter a brief explanation in the notes column if submitting an amount different from the receipt or envelope amount.

Petty cash envelopes with multiple returns must note the envelope number with the original receipt in notes column (see example above).

At the bottom of the worksheet sum the “Submitted Amount” column and label summed total “Submitted Total”.

JOURNAL ENTRIES

The Excel Journal Entry Worksheet must be formatted as indicated below. The information may be exported from the production company software or created by the applicant.

The worksheet should contain columns as shown below:

Journal Entry Number	Vendor Name	Description	Notes	Submitted Amount
1	ABC Diner	Working Meal		$26.32
2	Acme Camera	Camera Rental		$15,600.00
3	American Airlines	Air Fare		$687.60
4	Everything Grocery	Craft Services		$215.00
5	Household, Susie	Location Fee		$500.00
6	In Town Hotel	Hotel		$747.00
7	On The Go	Car Rental		$162.00
8	Southwest Airlines	Air Fare		$343.80
		JOURNAL ENTRIES TOTAL		**$18,281.72**

The Journal Entry Worksheet may only include eligible payments to Texas vendors.

Sort the Journal Entry Worksheet by journal entry number.

Required journal entry backup documentation must be organized in the same order as the Journal Entry Worksheet entries to which they correspond.

Journal entries require documentation and proof of payment similar to accounts payable.

The Journal Entry Worksheet may only include eligible spend. Enter a brief explanation in the Notes column if submitting an amount different from the line item entry and backup total.

Applicants must provide an explanation for all journal entry expenditures not paid for by the applicant in the NOTES column of the Journal Entry Worksheet. ***NOTE: Providing a transaction explanation does not guarantee eligibility of spend.***

At the bottom of the worksheet sum the “Submitted Amount” column and label summed total “Journal Entries Total”.

CAST LIST AND CREW LIST

The Excel Cast List and Crew Lists must be formatted as indicated below.

CREW LIST

	Name (Last, First)	Position	DTR Form	Notes
1	Clothing, Jack	Wardrobe	Y	
2	Doe, John	PA	Y	
3	Lee, Kris	Director	Y	
4	Prop, Jane	Art Director	N	Non TX
5	Thomas, Michael	Grip	Y	
6	Waters, Jess	Craft Services	Y	
	Total Crew		**6**	
	Total TX Crew		**5**	

CAST LIST

	Name (Last, First)	Position	DTR Form	Notes
1	Adams, Joe	Dad	Y	
2	Doe, John	Son	Y	
3	Jones, Julie	Store Owner	Y	
4	Public, Nicole	Extra	Y	
5	Smith, Olivia	Extra	N	Missing DTR
6	Turbo, Bo	Stunt Performer	Y	"Crash"
	Total Cast		**6**	
	Total TX Cast		**5**	

Create a separate Cast List (which include extras) and Crew List.

- If you have a valid DTR for the employee, mark the DTR column with a "Y".
- If the DTR is invalid, missing, or the employee is Non-Texan, mark the DTR column with an "N".
- Use the appropriate notation in the NOTES column.

Use the NOTES column to:

- List nicknames or multiple names of individuals
- List the business name of individuals paid as a loan-out corporation or under a company name
- Note an individual as non-Texas resident, using the space to enter "Non TX"
- Note if an individual is missing a DTR form, using the space to enter "Missing DTR"