

Standard Accounting Procedures

Procuring Goods and Services: The Studio Sourcing department maintains a preferred vendor list which can be accessed on the Redbook website by certain members of production. Inquire with the Production office if you're not sure whether you have access. All attempts should be made to utilize these suppliers. If the estimated total payments over the season are greater than \$50,000, it is required that these vendors are used. If this is not possible, your Production Executive must approve use of an outside vendor via the Redbook website exception form process. The Production office can guide you through this process.

Crew members are required to use purchase orders when renting or buying materials or equipment and when ordering services. If there is not adequate time to prepare a purchase order or if an invoice is not applicable (i.e. contracts, location agreements, etc.), a check request must be completed. Purchase orders and check requests should be approved by the Department Head prior to submission to Accounting. Allow at least 24 hours for processing payments.

Car Allowances / Mileage: Crew members receiving a car allowance or mileage reimbursement may not submit fuel receipts without the prior approval of the Production Executive and Production Finance Executive. Any mileage must be noted on the timecard and supported with a Mileage Report Form (provided by Accounting).

Box Rentals: Box rentals will only be approved for certain crew members by the UPM. If approved, a Box Rental form and detailed Box Rental Inventory with individual values and a total must be submitted with the Deal Memo. Additionally, on a weekly basis, a Box Rental Invoice (n/a in Canada) must be submitted with the timecard. Payments will be made through payroll (to the same entity as all payroll payments) and taxed as supplemental income until they reach the value of the inventory. At that point, they will begin being taxed as wages. However, box rentals for specific positions will be processed through accounts payable (and can be paid to a different entity than payroll). Discuss this possibility with your UPM and Accountant.

Petty Cash / P-Cards: All petty cash advances will be approved by the UPM and Accountant. Petty cash will be paid on a check (no cash will be given). The payment will be part of the next check run by Accounting.

P-cards will be given to specific crew members and limits will be imposed accordingly. Envelopes will be due on a weekly basis. It is highly recommended that the Cashed app be downloaded by cardholders and text alerts be set up.

Petty cash and p-card receipts should be submitted to Accounting in envelopes prepared with the following requirements:

The front of all petty cash and p-card envelopes must include:

- Name and department
- Show title and episode number / name

- Envelope date
- Receipt dates and amounts
- Total amount
- Vendor names
- Detailed expense descriptions (meals must note number of attendees, wardrobe items must note brand, size, color, character, etc. and props or set dress items should note set name or number)
- Crew member signature
- Department Head approval

Receipts must be:

- Numbered to match the front of the envelope and in accordance with the receipts report (for p-cards)
- Taped to a piece of paper (cut diagonally if it does not fit on one piece of paper)
- Originals (copies, faxes, wardrobe consignment slips, packing slips, scratch pieces of paper, and business cards are not considered original receipts)
- Submitted weekly for p-cards or dated within 14 calendar days of the envelope date for petty cash, otherwise petty cash receipts will not be reimbursed.

Receipts must include:

- Vendor name, address, and phone number (if not, attach a business card or menu)
- Individual dollar values (no petty cash slips or adding machine tapes)
- Taxi dates, amounts, and to / from locations
- Parking meter dates and locations (it is not required, but a Parking Meter Log form is available from Accounting for this purpose, additionally Cashet detailed data should be used to support Parking meter charges on p-cards)
- Meal attendee full names and titles (it is not required, but a Meal Receipt form is available from Accounting for this purpose). Also, meals should be capped at \$15 per person for all UCP shows regardless of location, and \$16 per person in Los Angeles and \$18 in New York and Chicago, including tax, tip, and any delivery fees or service charges. If outside of these areas, a limit will be determined by your Production Finance Executive.
- Alcohol and tobacco scene numbers and explanations
- Online/App-based receipts must include detailed information (more than just vendor and amount; details cannot be documented on a separate piece of paper or email)
- Delivery/shipping to Production addresses only (any other address must include explanation)

Receipts cannot be:

- Handwritten (if so, attach a business card)
- Highlighted
- Pre-paid gas receipts
- For personal expenses
- For labor payments
- For office supplies (the show account should be used in order to receive the proper discount)
- For deposits
- For rentals
- For prescription medication
- For foreign transactions

Lost Receipts: If a receipt is lost, every attempt should be made to obtain a replacement receipt. However, if this is not possible, a Remote Location Receipt must be completed and placed in the envelope.

Recurring Charges/Outstanding Items on P-Card: All outstanding P-Card items must be addressed prior to crew members returning the p-card to Accounting. For example, if the card is being used for recurring charges/automated billing, it is the crew member's responsibility to cancel or stop any recurring charges before turning in the card. Similarly, if the card has been used for any items on back order, such as with Staples, these items should be cancelled with the vendor prior to returning the card.

Other Reimbursements: Though personal credit card receipts will not be accepted in general (except for non-returnable items), in instances where a crew member does not have a petty cash float or a p-card but requires that receipts be reimbursed for expenditures, the same policies and procedures should be followed as outlined above for envelopes.

Tipping Guidelines:

- Restaurant – Sit down = 20% and delivery / take-out = 5%.
- Limo – 15% is charged on the invoice. Any extra tip will be the crew member's responsibility.
- Maid Service – \$2 / day for customary service.
- Skycap / Bellman – \$2 / bag for customary service.
- Taxi – Round up \$1 – \$2 for standard trip. For trips longer in duration, 10-15%.
- Valet Parking – Round up \$1 - \$2 for standard parking.
- Other Services Performed where tipping is customary – 10-15%

Designer Drinks: Designer drinks and coffees (Jamba Juice, Starbucks, specialty teas, etc.) are not to be purchased without prior approval from your Production Executive and Production Finance Executive.

Parking Tickets: Parking tickets will not be reimbursed.

Assets: Non-expendable purchases over \$500 (\$300 for electronics) and all research materials of any value, including books, DVDs, Blu-Rays, and CDs are considered to be assets of the Studio. Department Heads are responsible for all recoverable assets purchased for their department and assets must be reconciled with the asset list at Wrap. Assets may not be sold or donated without the prior approval of the Studio.

Gifts and Donations: Do not purchase gifts or make any payments to non-profits without prior approval from the UPM, Accountant, and Studio Executives. Gift cards are never allowed for any reason.

For show personnel paid via Entertainment Partners or Cast and Crew:

Mobile Technology Allowance: Subject to applicable law, technology (including cell phones and other devices) allowances will be provided to all crew members at a standard rate of \$15/week, pro-ratable based on a five-day work week in the US. This allowance will be added to each crew member's weekly timecard unless the crew member receives a collectively bargained reimbursement or other allowance

for the same purpose. Any adjustment to this rate must be discussed with the Production Executive and Production Finance Executive.

Work From Home Allowance: Subject to applicable law, Work from Home Allowances will be provided to show personnel who are required to work remotely from home due to COVID-19, at a standard rate of \$25/week, pro-ratable based on a five-day work week in the US. This Allowance is meant to address home internet, home office expenses, and any associated utilities or other reasonable and necessary expenses incurred as a result of working from home. It will be added to each crew member's weekly timecard unless the crew member receives a collectively bargained reimbursement or other allowance for the same purpose. Any adjustment to this rate must be discussed with the Production Executive and Production Finance Executive.