

UNIFORM CHART OF ACCOUNTS (UCA)

The Wisconsin Department of Revenue (DOR) Uniform Chart of Accounts (UCA) is the system used by Wisconsin municipalities to file their required annual Form A, B, C, or D financial reports with DOR. Accordingly, we have designed the recycling financial forms around the UCA. Following are the UCA accounts in effect for recycling programs from calendar year 1991 onward:

<u>UCA Account</u>	<u>Type</u>	<u>Title</u>
43545	Revenue	Recycling Grant Revenues
46435	Revenue	Public Charges for Recycling Services
47345	Revenue	Intergovernmental Charges for Recycling Services
48306	Revenue	Sales of Recycling Equipment and Property
48307	Revenue	Sales of Recyclable Materials
53635	Expenditure	Recycling Program Expenditures
57435	Expenditure	Recycling Capital Expenditures

Consult your latest DOR Financial Report and its instructions for detailed descriptions regarding what items of expense or revenue are included under each of the above.

Certain types of revenue must be offset against (deducted from) your recycling costs when your grant award is computed by entering them on Form 3, Lines 6 and 7. UCA #43545 is a State Aids Account for recording your receipt of recycling grant funds; recycling grant funds are not deducted from your net eligible recycling costs you are reporting in your current grant application. However, revenues from the sale of recycling equipment and property purchased with grant funds, or from the sales of recyclable materials, reported to DOA under UCA #48306 and #48307 respectively, are deductible. Revenue from intergovernmental charges for recycling services (UCA #47345) will also be grant deductible unless you are the responsible unit for the municipality making the payment.

All recycling operating costs should be charged to UCA #53635. If your municipality is not yet allocating all of its recycling expenses to UCA #53635, please start now to do so. Your clerk or finance officer may be able to set up your responsible unit's accounting system to automatically distribute recycling costs throughout the year using UCA's optional program/project codes.

In general, UCA #53635 should include only costs that are properly allocable to recycling. A cost is allocable to recycling if it is clearly necessary to and is incurred specifically for recycling, or, if incurred for several purposes, can be prorated among those purposes in some reasonable and logical proportion to benefits received for each.

UCA expenditure accounts may be further broken down into Object Codes, three digit codes identifying the type of cost being incurred, such as salaries/wages/benefits, purchased services, supplies, utilities, rent, etc. A list of detailed definitions of the Object Code categories for recycling expenses follow these instructions.

Costs of capital purchases as defined in NR 542.05, Wis. Admin. Code, should be charged to UCA #57435, and should not be directly claimed as recycling expenses except as a basis for the depreciation expense figured on Form 2D – Estimated Depreciation Costs, or on an hourly equipment use basis figured on Form 2E - Estimated Equipment Use.

Since this is a budget process, we realize that all the figures you are recording on your grant application are estimates of costs you anticipate incurring during 2012. However, when you submit your 2012 Annual Report of Recycling Program Accomplishments and actual costs (due not later than April 30, 2013), you will be reporting costs you've actually incurred. Therefore, you will be required to separately justify any costs you are claiming that have not been reported on your year end financial report to DOR.

Uniform Chart of Accounts (UCA) Object Code Definitions for Recycling

Code Recycling Definition

- 100 - Salaries/Wages and Employee Benefits. All recycling costs coded in the 100's object code series. Includes all recycling salaries, wages, per diem, and fringe benefits (including employer's share of Social Security) for the responsible unit's own employees. Costs of using contract personnel should be coded 210, 240, or 290, as appropriate.

- 210 - Consulting and Professional Services. Payments for services rendered by outside consultants, including accountants, attorneys, engineers, public relations and survey research professionals, etc. Costs of services rendered by the responsible unit's own employees are personnel costs, coded 100. Payments to any single entity totaling \$10,000 or more annually must be covered by a written contract or agreement specifying financial terms and services to be rendered.

- 220 - Utility Services. Payments for electric, gas, telephone service, etc., including installation and equipment charges, and energy costs used in recycling operations.

- 240 - Purchased Repairs and Maintenance. Payments to outside organizations for repairs and maintenance to recycling facilities or equipment. Includes payments for equipment service contracts, etc. Repairs or maintenance performed by the responsible unit's own employees are personnel costs (code 100) and/or repair and maintenance supplies (code 350), as appropriate.
- 290 - Purchased Services - Printing & Advertising. Purchased printing services, such as brochures and educational materials. Payments to outside providers of printing services, including those provided by other municipalities. Purchases of media advertising and publicity services, including audio visual production, displays, and booths.
- 290 - Purchased Services - Other. Payments to outside providers of recycling services, including contracts/agreements with other municipalities. Can include collection, separating, processing, hauling, etc., of recyclables, and associated charges. Invoices of providers also handling non-recyclable waste must distinguish costs of handling recyclables from those of handling non-recyclable waste. Can also include advertising, displays, booths, and audio visual production. Payments to any single provider totaling \$10,000 or more annually must be covered by a written contract or agreement specifying financial terms and services to be rendered.
- 310 - Office Supplies. Office supplies used directly in recycling operations.
- 320 - Subscriptions, and Dues. Purchases of books or periodicals necessary for recycling research. Memberships in organizations concerning recycling.
- 330 - Employee Travel and Training. Employee travel expenses, including meals, lodging, and personal auto mileage reimbursement, and training costs incurred for recycling programs.
- 340 - Operating Supplies and Expenses. Costs of supplies, other than office or repair/maintenance supplies, consumed in the operation of recycling programs, including costs of fuel and oil for vehicles and equipment, and postage.
- 350 - Repair and Maintenance Supplies. Parts and supplies used in repairs and maintenance on recycling equipment or facilities, including any building materials (code 400) used in minor (non-capital) construction.
- 510 - Insurance. Costs of liability or casualty insurance coverage directly allocable to recycling programs. Employee health/life insurance, unemployment and workers' compensation are code 100 personnel costs.
- 530 - Rents and Leases. Costs of renting or leasing facilities or equipment, including vehicles, used for recycling.
- 540 - Depreciation. The recycling share of depreciation on capitalized equipment or facilities used in recycling programs. All depreciation claimed must be properly allocable to recycling and must be reflected on an attached Depreciation Schedule Form 2, Schedule I.
- 540 - Hourly Equipment Use Charges. Use charges, on an hourly or mileage basis, on equipment used in recycling operations. Such charges should be fully documented with time sheets or mileage logs and must be reflected on an attached Equipment Use Schedule (Form 2, Schedule II).
- 900 - Cost Allocations. Expenses indirectly attributable to recycling programs. All costs included here must be accumulated in a separate set of accounts, equitably and systematically allocated to all the responsible unit's activities, and not be included on any other line.
- ___ - Other. Any other properly allocable recycling cost not included above, such as land acquisition (chargeable to UCA #57435), or costs to be borne by constituent municipalities, or any recycling cost not charged to UCA #53635.