

# Instructions for Completing the DNR Recycling Program Accomplishments and Actual Costs Annual Report (Form 4400-182)

Form 4400-182, often referred to as the Responsible Unit (RU) Annual Report, is used to report on the performance of your RU recycling program during **the previous calendar year**. Most items on the report form should be self-explanatory, and the online version of the form provides additional information for some sections. If you have additional questions, consult your **DNR Regional Recycling Contact** (found on the first page of your online or paper form).

## SECTION 1: RESPONSIBLE UNIT (RU) CONTACT INFORMATION

The Authorized Representative and Primary Contact listed are auto-filled from your Effective Program Application or your Recycling Grant Application from the previous year. Please review the information as it appears and correct any inaccuracies. **To assist the DNR in our communications with you, be sure to verify your e-mail address or add one if yours is not listed.**

**Note:** If your RU authorized representative has changed you may need to submit a new authorizing resolution. To change your authorized representative, contact Diane Glodoski at (608) 264-8902 for instructions.

## SECTION 2: EFFECTIVE PROGRAM INFORMATION

**Unless otherwise noted,** questions in Section 2 apply to ch. NR 544 Table 1 recyclables:

- Newspaper
- Corrugated cardboard
- Magazines
- Residential mixed paper\*
- Steel (tin)/bi-metal containers
- Aluminum containers
- Plastic containers
- Foam polystyrene packaging
- Glass containers

**\* Note that residential mixed paper may now be included in your Table 1 tonnages and can count towards meeting your recycling collection standard.**

Definition of “contract”: In all questions in this section, “contract” refers to an official, written contract.

### 2A. Collection of Recyclables for 1-4 Residential Unit Housing

Curbside collection: Check “Yes” if any residents in your RU have access to curbside recycling service, including through private subscriptions/contracts with waste haulers.

Curbside collection method: If any residents in your RU have curbside collection service, you are asked if the materials are collected in an unsorted, single-stream system or if materials are sorted into two or more categories.

- **Single stream or unsorted collection** means residents put all glass, aluminum, plastic, tin AND paper into one container, with no requirement that any of these materials be kept separate from the others.
- **Dual stream or sorted collection** means that residents are required to separate paper from containers, either in separate bins/bags or with materials separated from each other within the

same container. **This may include “sorted” or “presorted” systems in which materials are separated into more than two categories.**

How is curbside service provided?: Check all of the methods through which curbside service is provided to residents in your RU. If individual households contract with haulers for service, estimate the percentage of households served by the service (i.e., 25 percent).

Drop-off service: If residents in your RU have access to a recycling drop-off site for your Table 1 recyclables (provided by your RU, MRFs, private haulers, etc.), estimate the number of hours the drop-off site or sites are open during an average month.

- If you have multiple drop-off sites, enter the **total** number of hours your sites are open. For example, if you have one site open 10 hours a month and one open 20, enter 30 into the form.
- If your drop-off site is only open during certain times of year (seasonally), provide the average hours it is open monthly during those times (e.g., during summer months).

How is drop-off service provided?: Check all situations that apply. Your answer should be based on who actually operates a drop-off facility, not who picks up the materials.

Primary collection method: Please select the method available to the majority of your residents (> 50%).

Alternate collection method: A small number of RUs have a DNR-approved alternative collection method. You should answer yes **ONLY if the DNR has approved an alternative method** for your RU or a member municipality within your RU. If you are not sure, check with your regional recycling contact.

Multi-municipality RUs: You must provide information for each of your members. Answer the questions **based on the collection opportunities offered to residents in a member municipality, not on facilities located in that community.** We ask for this information about each member since in some multi-municipality RUs, different members have different levels of service.

- If residents of a member municipality have access to drop-off centers, answer “Yes” to the question “Does this member have drop-off service?” and answer the other questions based on the drop-off center(s) residents can access. It is OK if the same drop-off center is used by multiple municipalities—don’t worry about double-counting the hours it is open.

Haulers: Since many RUs now have a more direct relationship with their haulers than their MRFs, we are asking RUs to provide a list of haulers that collect and transport their Table 1 recyclables. This includes haulers with which an RU has a contract, as well as haulers you are aware of that households contract with directly.

- If your RU or municipality picks up recyclables from residences, list yourself as a hauler.
- If you are using the **online** form, you will be able to search a list of haulers in the DNR database, or enter your hauler’s information if you do not find it on the list. **Please be sure to check the list carefully to be sure your hauler is not on it before entering a new hauler.**
- If you are using the **print** form, provide the name and basic contact information for any haulers that collect recyclables in your RU.

## **2B. Processing and Marketing of Recyclables for 1-4 Residential Unit Housing**

Materials recovery facilities (MRFs): RUs are required to use MRFs that are self-certified with the DNR to process Table 1 recyclables collected through the RU's residential program. **You must enter at least one MRF.** If you are not sure what MRF you are using, ask your hauler.

- If you are using the **online** form, you will be able to search a list of self-certified MRFs in the DNR database.
- If you are using the **print** form, please provide the name and basic contact information for any MRFs that process recyclables from your RU. We have provided you with a list of self-certified MRFs, also available at <http://dnr.wi.gov/org/aw/wm/recycle/audit/>.
- **If you do not see your MRF's name on the list, please contact your DNR regional recycling contact to be sure your MRF is self-certified**

Other processors/end users: If you send any **Table 1 recyclables** to other processors or end users INSTEAD of a traditional MRF, please list them. These might include a paper mill that you send paper to directly, a farmer that uses newspapers for animal bedding or a scrap dealer that takes aluminum cans.

- You **do not** need to list end users of your Table 1 materials that are **processed by a MRF**.
- **You are not required to enter anything in this section**, but if you want to report tonnages from any of these sources (instead of a hauler or MRF), you must enter the names here. You may count these tonnages toward your collection standard.

## 2C. Compliance

Effective Recycling Ordinance: **EVERY RU should have a recycling ordinance.** If you are unsure about whether you have one, contact your DNR regional recycling contact. If your RU has changed its recycling ordinance during the report year, please provide the date the change was or will be effective.

Compliance Assurance Plan (CAP): **All RUs have been required to have a CAP since August 2006.** If you are unsure about whether you have one, contact your DNR regional recycling contact.

The CAP should describe the procedure an RU "will follow to address at a minimum one act of non-compliance with recycling requirements specified in its recycling ordinance which is commonly encountered by the responsible unit." [s. NR 544.04 (9g), Wis. Adm. Code]. Your CAP must be consistent with your recycling ordinance, and may or may not require changes to the existing ordinance.

- Check "Yes" for the first question **only if you have a written CAP in place**. Check "Yes" to the second question if your written CAP changed during the previous calendar year.

Ensuring compliance at non-residential facilities and properties and residences with 5 or more units: While RUs are not required to provide recycling services to these facilities, they must ensure that the facilities and properties are complying with the recycling ordinance.

- Indicate any actions you took to ensure compliance at these facilities and properties. For example, if you include recycling information in tax bills to these facilities, you could check the "RU provides direct outreach" option.

In the next section, you will be asked to provide more details about compliance and enforcement actions you took during the report year.

## SECTION 3: ANNUAL PERFORMANCE INFORMATION

**Unless otherwise noted,** questions in Section 3 apply to ch. NR 544 Table 1 recyclables:

- Newspaper
- Corrugated cardboard
- Magazines
- Residential Mixed Paper\*
- Aluminum containers
- Steel (tin)/bi-metal containers
- Plastic containers
- Foam polystyrene packaging
- Glass containers

\* **Note that residential mixed paper may now be included in your Table 1 tonnages and can count towards meeting your recycling collection standard.**

### 3A. Compliance and Enforcement

If you indicated in section 2C that your RU has no residences with 5+ units, leave that row blank (in the online form, it should be grayed out).

Complaints received: This is the number of recycling-related complaints your RU received during the report year from each of the three categories (1-4 unit residences, 5 or more unit residences and non-residential facilities and properties). Include both written and verbal complaints—letters, calls, etc.

Inspections: Note that this category does **not** apply to residences with 1-4 units. Include the number of inspections conducted by staff or volunteers from your RU during the previous calendar year. This may include inspections you conducted in response to complaints and inspections you conducted as part of general efforts to ensure compliance with your recycling ordinance.

Citations: Enter the **number** of citations your RU issued for recycling violations during the report year, including any fines issued. This might include penalties or extra charges for service based on failure to comply with your ordinance. Do not enter the amount of any fines.

Written and verbal warnings: Enter the number of written or verbal warnings your RU issued for recycling violations during the report year. This includes tagging inappropriate items or contaminated bins left at the curb. This also includes turning away residents with inappropriate items from a drop off center.

### 3B. Table 1 Materials and Weights Collected

Table 1 materials collected: Check any materials collected as part of your effective recycling program, including at drop-off centers and through households' contracts with private haulers. Unless your RU is located within an incineration area, RUs should be checking collection of all the below listed recyclables with the possible exception of plastics #3-7, foam polystyrene packaging and residential mixed paper. These first two categories are exempted from the landfill/incineration ban through a statewide variance and are not required to be part of a RU collection program. The third category, residential mixed paper, is not included in the list of banned materials, but is now commonly included in residential recycling programs and especially in single stream collection systems. Because it is difficult to segregate out the tonnage of mixed residential paper from other co-mingled materials, we now allow it to be included in the Table 1 tonnages.

- **Newspapers** means newspapers or items printed on newsprint-style paper.
- **Corrugated cardboard** means corrugated cardboard or paperboard.
- **Magazines** means magazines or items printed on similar (glossy) paper.
- **Residential Mixed Paper** includes junk mail, home office paper, paper cartons and packaging, etc, if accepted as part of your residential recycling collection program.

- **Aluminum containers** means aluminum cans or other food/beverage containers.
- **Steel (tin)/bi-metal containers** means steel (often called tin) cans, such as for canned vegetables.
- **Plastic containers #1 & #2** means milk jugs, laundry detergent bottles and soda/water/juice bottles.
- **Plastic containers #3-#7** means other plastic containers, such as yogurt cups. **Many RUs do not collect these materials.**
- **Foam polystyrene packaging** means items like Styrofoam food containers. **Almost no RUs collect foam at this time.**
- **Glass containers** means glass bottles or jars.

Residential tonnage reporting:

RUs must report quantities of residential recyclables collected only from buildings with 1 to 4 residential units in order to determine annual compliance with collection standards, which are based on population and density.

- Report collections only from buildings with 1 to 4 residential units. The “1-4 residential unit” category includes single-family and 2-4 unit residential dwellings such as condominiums, town houses and apartment buildings.
- RUs are asked to report a **total weight of all Table 1 recyclables collected**, rather than breaking the weights out by material. This total weight will then be compared to the **total collection standard from Table 1** (shown below).

**Table 1: Standards for collection of recyclables (in pounds per person per year) \***

	Rural Municipalities	Rural Incinerator Area	Other Municipalities	Other Incinerator Area
TOTAL	82.4	30.4	106.6	39.8

\* This represents Table 1 from ch. NR 544, **without** the weights of plastic containers #3 - #7 and foam polystyrene packaging. The requirement to recycle these materials has been waived by the DNR until it is determined that their collection and processing is practical.

Instead of reporting the weight of recyclables collected by material, RUs now report by source—MRF, hauler and other processor/end user.

- If your RU receives recycling tonnages from **only one source** (your hauler or MRF), enter the total weight of Table 1 recyclables that source reported to you.
- If your RU receives recycling tonnages from **multiple sources** (e.g., both a hauler and a paper mill), enter the weights each reported to you.
- If you have to convert from volume to weight, we recommend the U.S. Environmental Protection Agency (EPA) resource available on the EPA Web site:  
[http://www.epa.gov/epaoswer/non-hw/recycle/recmeas/docs/guide\\_b.pdf](http://www.epa.gov/epaoswer/non-hw/recycle/recmeas/docs/guide_b.pdf)

**You may not need to report weights from every hauler, MRF or other processor/end user you listed in Section 2.** Be sure not to double-count by reporting weights for the same materials twice (e.g., reporting the weight for the same load from both a hauler and MRF).

**New this year.** For each hauler/MRF/Other processor, you are asked if they provided the tonnage amount as a single amount or individually by material. If you indicate tonnage amounts were provided by material, you will be directed to a worksheet in which you are asked to report tonnages by individual

material or as co-mingled paper or containers. This breakdown will help avoid inclusion of non Table 1 materials (other than mixed residential paper) in your Table 1 tonnage calculations. Subtotals will be calculated automatically- you can not enter these. When you have completed entering tonnages for this hauler/MRF/Other processor, click on SAVE and the information will be automatically inserted into the table with the total weight amount.

For each source, we ask a couple of questions to help us maintain consistent data among the diverse RU population. If your RU does not collect and/or process recyclables yourself, you will need to ask your hauler and/or MRF to provide this information.

Determining compliance with collection standards:

RUs must annually meet the collection amounts in Table 1 of ch. NR 544, Wis. Adm. Code.

- **RUs in a grandfathered incinerator service area** have the option to use the standards for “rural-incinerator” or “other-incinerator,” which only account for glass and metal containers. If your RU is located in an incinerator area but you collect all Table 1 materials, including paper, for recycling, you should be meeting the regular “rural” or “other” collection standards.

**If you are using the online form:** these calculations will be done automatically and they system will tell you whether you meet the Table 1 collection standard for your program. If you do not meet the Collection Standard, you will be asked to complete an exemption request in the next report section. If you are a multi-municipality or county RU with a mix of municipality types (e.g. rural, other, incinerator) the system will prorate your standard based on the collection standard for each municipality type.

**If you are using the paper form:** To determine if your RU meets the minimum collection amounts, follow steps 1 and 2 below to calculate pounds recycled per person per year. You cannot modify the population number provided for your RU. The form also states what DNR records indicate as your municipality definition for population density and the resulting collection standard.

Step 1: \_\_\_\_\_ tons x 2,000 lb/ton = \_\_\_\_\_ total pounds  
 Total weight of collected recyclables

Step 2: \_\_\_\_\_ divided by \_\_\_\_\_ = \_\_\_\_\_  
 Total pounds from Step 1 above RU population Pounds per person per year

Step 3: Compare your pounds per person collected during the report year to the appropriate collection standard from Table 1 above.

If you met the Table 1 collection standard, check “Yes.” If you did not meet the collection standard in Table 1, check “No” and complete the Request for Exemption from Table 1 Collection Standard.

### 3C. Optional Tonnage Information for Non-Table 1 Materials

Most RUs collect additional materials beyond those listed in Table 1. Although reporting collection of additional materials is voluntary, we encourage you to report so that we can provide a more accurate and complete report on the accomplishments of the Recycling Program to the Legislature. We want to give credit to RUs for going beyond the basic requirements of an effective recycling program. However, please only report tonnages for which you have accurate documentation, such as weight slips or documentation on the number of units collected for recycling.

Use this section to report the numbers, weights or volumes of these materials that were recycled in your RU during the report year. These can include materials collected by your RU or collected by private businesses that provide you with the weights. Note that this section now includes a check list for additional “non-banned” materials collected from residents (weights are NOT collected for these materials).

Although you may report in numbers, if you would like to convert to tons, use these conversion factors:

Major appliances: 205 pounds each

Car or light truck tires: 21 pounds each

Lead acid batteries: 39 pounds each

EPA conversion factor chart: [http://www.epa.gov/osw/conserves/tools/recmeas/docs/guide\\_b.pdf](http://www.epa.gov/osw/conserves/tools/recmeas/docs/guide_b.pdf)

Divide the number of pounds by 2,000 to get the number of tons. For example, to convert from 200 tires to weight in tons:

200 car & light truck tires x 21 pounds = 4,100 pounds / 2,000 = 2.1 tons of tires

### **3D. Report of Actual Recycling Costs for Grant Purposes**

**You must complete this section if you received a Recycling Grant during the report year.** (If you did not receive a Recycling Grant for the Report Year, please proceed to the next section.) To complete this section, you must complete the financial worksheets provided by selecting the “Actual Costs Worksheets” button. If you have questions on this section, contact the Recycling Grants Manager at (608)264-9207.

Please remember that grant assistance is provided only for the single-family and 2-4 unit residential portion of your recycling program. **DO NOT INCLUDE** the cost of collection, processing or marketing of recyclables and yard waste from commercial, retail, industrial or governmental facilities, or from residences with 5 or more units.

A summary of your eligible program costs will be automatically calculated by completing the following financial worksheets:

- Form 1 - Actual Budget Spreadsheet (required)
- Form 2D - Actual Depreciation Costs (optional - only if applicable)
- Form 2E - Actual Equipment Use Costs (optional - only if applicable)
- Form 3 - Actual Ineligible Costs and Revenue (required)

Please click on the “Actual Costs Worksheets” button to begin working on the forms.

#### **Form 1- Actual Budget Spreadsheet**

Form 1 is a budget spreadsheet. The rows list expenses—that is, **what** was paid for. The expenses listed in the rows correspond to the Uniform Chart of Accounts (UCA) object codes. The columns list recycling cost categories—that is, the recycling purpose for which the expense was incurred.

Additional information regarding UCA object codes is available at:

<http://dnr.wi.gov/org/caer/cfa/grants/Recycle/UCA.pdf>

Include all actual costs of your recycling and yard waste operations, even costs not eligible under the grant program. Later, you will be listing the ineligible costs separately on Form 3. Why do we do it this way? Two reasons: first to ensure that you don't mistakenly exclude anything; and second, the numbers you report here will match your actual budget for recycling.

**COSTS SHOULD BE ENTERED IN WHOLE DOLLAR AMOUNTS ONLY.**

Line 1 through 13, 16 and 17: Break down each recycling cost category named in Columns A through E into the expenses listed on lines 1 through 13, 16 and 17. Many of these expenses and categories may not apply to your program; enter figures in whole numbers only. In Column F, the sum of the expenses you entered for that row will be automatically calculated for you.

- Note on Line 16: Cost allocations are expenses indirectly attributable to recycling programs. All costs included here must be accumulated in a separate set of accounts, be equitably and systematically allocated to all the RU's activities, and not be included on any other line.
- Note on Line 17: List other expenses not listed in the above categories. Briefly describe those other expenses in the text box below Line 17.

Lines 14 and 15: The depreciation costs (Form 2D) and hourly use costs (Form 2E) forms have been automated for your convenience. Once you enter the information, the system will automatically calculate depreciation or hourly use costs. Items that you enter on Form 2D and/or Form 2E will automatically transfer to Form 1, Lines 14 and/or 15. Additionally, the information in Form 2D and Form 2E will save and transfer to your future grant applications and annual reports.

Line 14: If you claim a cost of depreciation, please complete Form 2D. You access Form 2D by clicking on the Form 2D button in Line 14, Column A. Instructions for completing Form 2D follow this section. If you can provide this information in an alternate format, you may directly enter your total cost of depreciation into Line 14, Column F.

Line 15: If you claim an hourly use charge, please complete Form 2E. You access this form by clicking on the Form 2E button in Line 15, Column A. Instructions for completing Form 2E follow this section. If you can provide this information in an alternate format, you may directly enter your total cost of depreciation into Line 15, Column F.

Line 18: This line will be automatically calculated for you by summing the costs you entered in each column. The sum in Column F contains the total of all costs for your recycling program.

Line 19: Enter the cost of handling yard waste that is included in Line 18, Column F.

**Form 2D and Form 2E – Actual Depreciation and Equipment Use Costs**

**IF YOU DO NOT HAVE COSTS FOR EQUIPMENT OR FACILITY DEPRECIATION OR HOURLY USE COSTS, YOU DO NOT NEED TO COMPLETE EITHER FORM 2D OR 2E.**

Capital expenses means construction or acquisition costs, including improvements or equipment costing \$1,000 or more and with an expected life of 3 years or more (s. NR 542.03, Wis. Admin. Code). **The full cost of capital purchases may not be taken as an expense in a single year for recycling grant purposes.** For each item of capital expense, you may recover your annual cost by either of the following methods:

1. Form 2D, Depreciation: You may depreciate the capital item over its expected useful life and take the annual depreciation amount as an expense for 2011. If you claim a depreciation expense you may also claim your actual documented cost of operation of the depreciated item in one or more categories on Form 1, Lines 1 through 17. Cost of operation includes any costs associated with

running and maintaining the item, including fuel, repairs, and insurance, as well as salaries, wages and employee benefits of the operators.

2. Form 2E, Hourly Use: You may claim hourly equipment use charges based upon the rate approved by the Wisconsin Department of Transportation (DOT). Contact your county highway department for rate information or go to the DNR Recycling grant web page for instruction on how to access the hourly equipment use rates on the DOT website. <http://dnr.wi.gov/org/caer/cfa/Grants/Recycle/recycle.html>. If you claim an hourly use cost, you may also claim on Form 1, Line 1, the cost of salaries, wages and employee benefits for the operators. But do not also claim a separate cost of operation on Form 1, Lines 2 through 17; all costs of operation except salaries, wages and employee benefits of operators, are included in the DOT hourly use charge.

Ordinarily, you may not switch back and forth between depreciation and hourly use as the means of claiming equipment use costs on your recycling grant applications. There are two circumstances, however, under which such a switch is allowable as described below.

- Equipment that has been fully depreciated during the life of the recycling grant program, or that was purchased entirely with expedited recycling grant money, cannot be listed on the depreciation schedule but can be listed on the hourly use schedule. (The expedited recycling grant period was July 1, 1990 through December 31, 1991.) However, because the DOT hourly use rate includes the cost of ownership, these fully depreciated items must be listed at an hourly use rate reduced by one third. This is to recognize that the state share of the cost of ownership has already been fully recovered by your responsible unit in the recycling grant program. For example, a patrol truck that was originally on the depreciation schedule for the first four years of the recycling grant program may be moved to the hourly use schedule. If the DOT hourly rate is \$9.00/hour, this truck would be listed at \$6.00/hour with an annotation that this is a modified rate. [Equipment owned prior to July 1990 may be listed on the hourly use schedule at the DOT approved hourly rate and this rate does not have to be reduced. Only the equipment fully depreciated in the recycling grant program or the equipment purchased entirely with expedited recycling grant monies must be listed with a reduced hourly use rate.]
- Equipment that has been depreciated for recycling grant purposes in previous years, but has not yet been fully depreciated, may be switched to the hourly use schedule. However, once this switch has been made you may not change back to depreciating the equipment in future years, but must consistently claim hourly use costs for the equipment.

Refer to your program records and contact DNR recycling grant staff if you need assistance with depreciation or equipment use.

List on Form 2D and/or Form 2E all capital equipment or facilities used in recycling and residential yard waste operations for which you choose to claim a depreciation or hourly use expense. Follow the instructions below to calculate the annual cost of each item to the recycling program as a depreciation or hourly use expense.

### **Form 2D- Actual Depreciation Costs**

Access Form 2D by clicking on the Form 2D button on Line 14 of Form 1.

To enter an item of equipment or property, click on the 'Add' button.

Description of equipment or facility: Name the item of equipment or property purchased.

Date of purchase: Enter the month and year of purchase of the equipment or property.

Age at purchase: Enter the age of the item when you purchased it in years. Enter 0 if the item was new.

Purchase price: Enter the original cost. Original cost of equipment includes the purchase price, installation, set-up, freight, and shipping charges, and the book or market value of any trade-ins not originally purchased with recycling grant funds. Original cost of a facility is its purchase price or the cost of its design and construction, including capitalized interest, if incurred.

- Special instructions for items purchased during the expedited recycling grant period (between July 1, 1990 and December 31, 1991): You **may not** depreciate items that were purchased **entirely** with expedited recycling grant funds during this time period. You **may** list items purchased **partially** with expedited recycling grant money during this time period: enter only the amount of the purchase price that was **not** covered by the expedited grant funds, and also give the total purchase price of the item in an explanatory note on the form.

% Use: Enter the expected recycling or yard waste use of the item as a **percent** of the item's use for all purposes.

Prorated cost of use: The prorated cost of use, that is, the depreciable capital expense attributable to recycling, is calculated for you. This is the purchase price divided by the % of use.

Expected life: Enter the expected life of the item in years. Consult Internal Revenue Service or Wisconsin Department of Transportation guidelines, as appropriate, for expected lives of equipment or facilities. Typical acceptable lives are:

Vehicles	4 years
Computers and test equipment	5 years
Balers	7 years
Large roll-offs for drop off	7 years
Office furniture and equipment	10 years
Heavy machinery	15 years
Remodeling and leasehold improvements	15 years
Chipper	7 years
Compactor	15 years
Fencing	15 years
Fork lift	15 years
Buildings and facilities	27 years

Depreciation: The annual recycling depreciation on each item is the eligible amount you can claim in each grant year during the expected useful life of the item. This amount is calculated for you.

Depreciation formula is ((Prorated Cost of Use) / (expected life in years – age at purchase)) x ((months owned)/12). So if the equipment is owned all year it will just be ((Prorated Cost of Use) / (expected life in years – age at purchase)) x (12/12). However for the first year owned and last year of expected life it will be a partial amount unless the equipment was purchased in the first or last month of the year.

Months Owned can be determined by Expected Life in Years = (expected life in months – age) x 12 or End Date whichever is earlier

End Date: If an item is displayed on the list that has been sold or you are no longer using it in your recycling or yard waste program, click on the “Remove” button to enter the end date that you stopped

using it. If the item has been fully depreciated and you wish to move it to the hourly use schedule, click on “Move to Hourly Use” button.

From inventory: Once you add an item of equipment or property to this form, it will be transferred over onto your Form 2D for subsequent years, eliminating the need for you to re-enter the same information each year. If an item is entered new this year, this will be an “N”. If an item is transferred over from a previous year, this will be a “Y”. If an item is transferred over from a previous year you cannot edit description, purchase price, date of purchase, or age at purchase.

Total Actual Depreciation Costs: Equals your total recycling and yard waste program depreciation expense for 2011. This amount will automatically transfer to Form 1, Line 14, Column F.

### **Form 2E - Actual Equipment Use Costs**

Do not list on Form 2E any item already listed on Form 2D. For items listed on Form 2E do not claim a separate cost of operation except for salaries/wages and employee benefits of the operator, which are claimable on Form 1, Line 1.

Access Form 2E by clicking on the Form 2E button in Line 15 of Form 1.

To enter an item of equipment or property, click on the ‘Add’ button.

- Description of equipment or facility: Describe the equipment used for recycling or yard waste program activities.
- Previously fully depreciated or purchased entirely with expedited grant: Check Yes if you previously fully depreciated this item or if was purchased entirely with expedited grant funds.
- DOT approved hourly rate: For each item of equipment, enter the full hourly use rate approved by the DOT for your county. DOT has an equipment use agreement with your County Highway Department that specifies approved rates for many types and classes of equipment. If you don't have a copy of the schedule of rates, consult with your county highway department about the rate you should use or refer to the DNR Recycling grant web page. If a piece of equipment that you use is not listed, make your best estimate based upon the rates for similar equipment. Note, if the piece of equipment was previously fully depreciated or purchased with expedited recycling grant funds, your hourly use rate will automatically be reduced by one third.
- Date of purchase: Enter the month and year of purchase of the equipment.
- Hours of use: Enter the total number of hours the equipment was used for recycling or yard waste purposes during the year for which you are completing the annual report. You must be able to document your claim with appropriate time records such as equipment logs or operators' time sheets that specify the recycling use.
- Cost of Using Equipment: Your equipment hourly use expense for the year is automatically calculated for you. It is calculated by multiplying the DOT approved hourly rate by the hours of use. If the equipment is fully depreciated or was purchased entirely with expedited grant funds this number is multiplied by 66.7%.
- End Date: If you are no longer using an item, enter the date that you stopped using it.

Total Actual Hourly Costs equals your total recycling and yard waste program equipment use expense for 2011. This amount will automatically transfer to Form 1, Line 15, Column F.

### **Form 3 - Ineligible Costs and Revenue**

### Schedule I: Ineligible Costs

Some recycling costs are not eligible for recycling grant funding. List on Schedule I any items of expense that were included in your recycling program but are not grant eligible under Chapter 287, Wis. Stats., or s. NR 542.05, Wis. Admin. Code.

### **COSTS SHOULD BE ENTERED IN DOLLARS AND CENTS.**

Examples of ineligible costs that must be entered on Line 3 (Other) are:

- Expenses related to providing recycling services to multi-family (5 or more dwelling units) and non-residential units.
- Expenses related to the purchase of plastic containers for the collection of recyclables which do not have at least 25% recycled content.
- Expenses related to the collection of electronics (Note that outreach and education are eligible expenses, just not costs related to actual collection)
- Fines or penalties due to failure to comply with federal, state or local regulations.
- Costs for which payment has been or will be received under another federal or state financial assistance program. All costs upon which such assistance is based are ineligible for funding under the recycling grants to responsible units program (Example: Waste Tire Recovery Grant).

If you entered an amount in Line 3, please describe the cost.

### Schedule II: Revenue

Line 5: No number is entered here as it is determined by the tonnages you enter in Section 3B of the Annual Report.

Line 6: Enter the total revenue you collected from the sale of NR544 Table 1 materials (residential and 2-4 unit households). **Revenue should be entered in dollars and cents.** Enter zero if you did not receive any payment from the sale of these recyclables.

- **Note:** If you paid to market any of these items, the marketing cost is an expense and should be reported on Form 1 Line 6. Do not enter your marketing expense on Form 3, Schedule II, as "negative income," and do not reduce any revenues you receive for the sale of some recyclable materials by the amount you pay to market these or other materials.

Line 7: Enter the sum of other deductible revenues.

#### **Do Include:**

1. Revenues you expect to receive from other RUs for recycling services. (If you are a multiple member responsible unit, do not include payments you will receive from member municipalities.)
2. Profits from the sale of recycling and/or yard waste equipment or property purchased with grant funds.
3. Amount of payment for eligible recycling costs that have been or will be reimbursed under another federal or state financial assistance program.

#### **Do Not Include:**

1. Revenues from the sale of recyclables which are listed on Line 6.
2. Revenue from fees collected to offset electronics collection costs.

3. Your Department of Natural Resources Recycling Grant to Responsible Units grant award or interest received from this money as long as the interest is used for recycling program costs.
4. If you are a multiple member municipality, do not deduct payments received for recycling services from municipalities that are part of your RU.
5. Volume Based Fees (for trash) used to raise money for your local government.
6. Revenue from your RU's residents by taxation, bag sales, or user fees.
7. Any grant assistance for recycling program activities that are not a grant eligible expense (i.e. clean sweep, education for 5+ unit dwellings, etc.)

If you entered an amount in Line 7, please describe the other deductible revenue.

### **Worksheet Summary**

This page contains a summary of the information you entered on your worksheets. If you want to adjust an amount that is displayed, return to the form where you originally entered the data by using the navigation buttons below the table. You can also print a copy of all your worksheets. To complete your worksheets, select 'Finish.' If you are not finished with the worksheets, but want to return to Section 3 without finishing your worksheets select 'Return to Main.'

### **3E. Outreach and Other Program Features**

Check the boxes corresponding to outreach or waste reduction efforts your RU undertook during the previous year. You may include both your routine, ongoing efforts and special activities that happened during the report year.

## **SECTION 4: CERTIFICATIONS & SUBMITTAL**

Exemption request: If you did not meet your collection standard for the report year, this is the page where you will be asked to request an exemption from the collection standard. You will be asked to answer two questions as part of the exemption request.

### **SUBMIT the Annual Report**

**Online Form Users: When you have completed and validated all four sections of the report, the “Submit” button will be enabled.**

1. Click the **Submit** button. A box will appear asking if you want to submit your report. Click “OK.” The status of your report in the left-hand menu will change to **Submitted**.
2. Click the **Print** button to view and print a copy of your Annual Report. Print a copy for your records including the Certification page.
3. On the printed copy of the Certification page, check the assurances boxes and sign where indicated.
4. **Mail the signed Certification page** of your report to your **DNR Regional Recycling Contact** (name and address included at the top of the certifications page).
5. Once you are finished, click the **Logout** link in the upper right of the screen and close your browser.

**Paper Form Users: As in previous years, when you have finished your report, sign and date it, make a copy for your records, and mail the entire completed Annual Report to:**

DNR Waste and Materials Management Program, WA/5

P.O. Box 7921  
Madison, WI 53707-7921