Wisconsin Department of Natural Resources
Recycling Program Accomplishments and Actual Costs Annual Report
(Form 4400-182 rev. 03/2022)

Tips for Getting Your Responsible Unit Annual Report Submitted On Time

Staff are committed to helping the RU comply with the annual reporting requirements, but ultimately the obligation is on the RU to submit a complete report on time. To meet this requirement, we have compiled some helpful tips:

• Notify the DNR with any changes in primary or authorized representative contact information to ensure we have a valid contact on file and that the RU receives the most recent updates and communications regarding the annual report.

• Plan to submit the report BEFORE local elections and potential changes in staff. If this is not possible, make sure the new staff are informed on the annual reporting requirements and ensure they have all the information they need to file a timely report.

• If the RU does not already receive a report regularly from a contracted hauler, request one. Haulers are required by s. NR 502.06 (4)(er), Wis. Adm. Code to provide information to a contracted RU regarding the amount of recyclable materials collected within 4 weeks of a written request. While a hauler is not required to provide information about the amount of recyclable materials collected from individual household subscriptions, they may have this information available and it can be reported. MRFs are required to provide data by February 1 of the year after service was provided. Remember, the Recycling Grant actual expenditures and recyclable tonnage relates to ONLY residential single family and 2-4 unit households. Information needed to submit the annual report includes:
  o Number of enforcement actions in the past year
  o Tonnage of recyclable materials collected
  o Grant budget (if applicable)
  o Outreach efforts

• Reporting and Grant Eligible and Ineligible Materials:

The table below highlights the materials that are required reporting vs. optional reporting and also which materials are grant eligible. Note that all required reporting (collection standard eligible per Table 1 of ch. NR 544, Wis. Adm. Code) are grant eligible, but only some materials eligible for optional reporting are grant eligible. Materials that are not eligible for any reporting are not grant eligible. To learn more about the collection standard, see page 7.
### Required Reporting (Collection Standard Eligible)  
- Newspapers  
- Magazines  
- Corrugated cardboard  
- Residential mixed paper  
- Aluminum containers  
- Steel/bi-metal (tin) containers  
- Plastic containers #1 & #2***  
- Glass containers  

### Optional Reporting  
- Yard Waste  
- Waste Tires (not from heavy/farm equipment)  

### Do Not Report  
- Electronics  
- Used oil and oil filters  
- Major appliances  
- Used lead acid batteries  
- Rigid plastics  
- Scrap metal  
- Trash  
- Household hazardous waste materials  
- Sharps/pharmaceuticals  

**Note:** Plastic containers #3-#7 may also be reported, counted toward the collection standard, and are grant eligible materials, but are not required to be collected.

### INSTRUCTIONS

Form 4400-182 is often referred to as the responsible unit (RU) annual report or recycling annual report and provides information on an RU’s recycling program accomplishments and expenditures during the previous calendar year. **Completion of this form fulfills the mandatory annual reporting requirement** for continued approval of a responsible unit's recycling program and retention of the DNR recycling grant, for the RUs that received it.

These instructions provide additional guidance on how to fill out the Recycling Program Accomplishments and Actual Costs Annual Report. For more information on the annual report process, please visit the DNR’s website at [https://dnr.wisconsin.gov/topic/Recycling/reports.html](https://dnr.wisconsin.gov/topic/Recycling/reports.html) to find helpful tips on a variety of topics including how to:

- Notify the DNR of changes to contact information
- Create a personal WAMS ID and request access through the DNR Switchboard
- Login to the online reporting system and find the RU’s report

If additional assistance is needed, please contact [DNRRecycling@Wisconsin.gov](mailto:DNRRecycling@Wisconsin.gov) or call (608) 982-6588.

### SECTION 1: CONTACT INFORMATION

Provide contact information for the authorized representative and primary contact of the RU. This will ensure that the RU will continue to receive important information and timely updates.

For **online reports**: the information for the authorized representative and primary contact are auto filled. Please verify that this information is correct. To change the primary or authorized representative contact, please contact [DNRWAFacilityContactRegistry@Wisconsin.gov](mailto:DNRWAFacilityContactRegistry@Wisconsin.gov) or call Rachel Stark at (920) 650-4064. All other changes or corrections can be made by emailing Ariana Mankerian at [DNRRecycling@Wisconsin.gov](mailto:DNRRecycling@Wisconsin.gov) or calling (608) 982-6588.
For paper reports: please provide the most current information for the authorized representative and primary contact.

SECTION 2: EFFECTIVE PROGRAM INFORMATION

Unless otherwise noted, questions in Section 2 apply to s. NR 544, Wis. Adm. Code Table 1 recyclables:

- Newspaper
- Corrugated cardboard
- Magazines
- Residential mixed paper*
- Steel (tin) and bi-metal containers
- Aluminum containers
- Plastic containers #1 - #7**
- Foam polystyrene packaging
- Glass containers

*Note: Residential mixed paper can be included in the Table 1 tonnages and counts towards meeting the RU’s recycling collection standard.

**Note: Plastic containers #3 - #7 may be reported, counted toward the collection standard, and are grant eligible materials, but they are not required to be collected.

See Table 1 Materials Descriptions in Section 3B for the definitions of Table 1 Materials.

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

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

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

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

What is your primary curbside collection method: For curbside collection service, the materials are either collected in an unsorted, single-stream system or sorted into two or more categories.

Single stream or unsorted collection means residents put all containers 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 often are recyclables picked up: Select the period that best represents how often the resident’s curbside recyclables are collected by a hauler.

Drop off service: If residents in the RU have access to a recycling drop-off site for their Table 1 recyclables (provided by the RU, MRFs, private haulers, etc.), estimate the number of hours the drop-off site or sites are open during an average month. If the site is only for yard waste, do not enter it here.

If there are multiple drop-off sites, enter the total number of hours the site was open. For example, if one site was open 10 hours a month and one was open 20, enter 30 into the form. If the 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).

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.

**Who operates the drop off centers:** Check all situations that apply. The answer should be based on the drop-off facility operator, not the hauler.

**Drop-off sites:** Provide the name and location of drop-off sites that collected Table 1 recyclables from residents in the RU. If an exact physical address is not available, provide a description of where the site is located.

Multi-municipality RUs must provide information for each of their 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 because in some multi-municipality RUs, different members have different levels of service.

**Primary collection method for the majority of your residents:** Please select the collection method available to the majority of the residents (more than 50% of the residents).

**Haulers:** Provide a list of haulers that collect and transport Table 1 recyclables from residents in the RU. This includes haulers with which an RU has a contract, as well as haulers that contract with directly residents. If the RU or municipality collects residential recyclables, list the RU as a hauler.

**For online reports:** Either use the search function to find a licensed hauler in the DNR database or enter the hauler’s information if it is not provided. *Please be sure to check the list carefully before entering a new hauler.*

**For paper reports:** Provide the name and contact information for any haulers that collect recyclables in the RU. These haulers may contract with the RU or directly with residents.

### B. 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. **At least 1 MRF must be entered.** If unknown, contact the hauler for more information.

**For online reports:** search the list of self-certified MRFs in the DNR database. If unknown, contact the hauler for more information. The report will not validate or submit until a MRF is entered.

**For paper reports:** provide the name and contact information for all MRFs that process recyclables from the RU. A list of self-certified MRFs has been included. If unknown, contact the hauler for more information.

**Other processors/end users:** If the RU sends any Table 1 recyclables to other processors or end users INSTEAD of a traditional MRF, list them here. These might include a paper mill that receives paper directly, a farmer that uses newspapers for animal bedding or a scrap dealer that takes aluminum cans. **These tonnages count toward the RU’s collection standard.**

### C. Compliance
All RUs are required to have a valid ordinance and compliance assurance plan (CAP) in accordance with ss. NR 544.02(2) and 544.04(9)g, Wis. Adm. Code.

Effective Recycling Ordinance: Enter the identification number of the RUs recycling ordinance. If the RU has changed its recycling ordinance during the previous calendar year, select “yes” and provide the date the change was effective.

Compliance Assurance Plan (CAP): All RUs have been required to have a CAP since August 2006. The CAP should describe the procedure an RU will follow to address at least one act of non-compliance with the recycling requirements specified in the RUs recycling ordinance. The CAP must be consistent with the RU’s recycling ordinance and may or may not require changes to the existing ordinance. Check “Yes” to the second question if the CAP was updated 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 the RU took to ensure compliance at these facilities and properties. For example, if the municipality includes recycling information in tax bills to these facilities, then check the “RU provides direct outreach” option.

SECTION 3: ANNUAL PERFORMANCE INFORMATION

Unless otherwise noted, questions in Section 3 apply to s. NR 544, Wis. Adm. Code Table 1 recyclables: (newspapers, corrugated cardboard, magazines, residential mixed paper, aluminum containers, steel/bi-metal (tin) containers, plastic containers # 1-7, foam polystyrene packaging and glass containers).

A. Compliance & Enforcement

The information that is provided on complaints and enforcement actions is organized into three different categories including 1-4 unit residences, 5+ unit residences and non-residential facilities and properties. If section 2C indicates that the RU does NOT have any residences with 5+ units, leave the second row blank. In the online form, this row is disabled.

Complaints received: This is the number of recycling-related complaints the RU received during the report year from each of the three categories. Include both written and verbal complaints—letters, calls, etc.

Warning Tags: This is the number of tags or labels placed on containers or bags on the curb. 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.

Verbal Warnings: Enter the number of verbal warnings the RU issued for recycling violations during the report year. This includes phone calls or in-person contacts with offending parties.

Written Warnings: Enter the number of written warnings the RU issued for recycling violations during the report year. This includes warning letters mailed or emailed to offending parties.

Inspections: Enter the number of inspections conducted by staff or volunteers from the RU during the previous calendar year. This may include inspections conducted in response to complaints and inspections conducted as part of general efforts to ensure compliance with the RU’s recycling ordinance.
Citations: Enter the number of citations the 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 the RU’s ordinance. Do not enter the amount of any fines.

B. Table 1 Materials and Weights Collected

**Table 1 materials collected:** All s. NR 544, Wis. Adm. Code Table 1 materials, except for those with a waiver (plastic container #3-7 and foam PS packaging), are required to be collected by RUs in accordance with s. 287.07(4), Wis. Stats. Plastics #3-7 and foam polystyrene packaging are exempt from the landfill/incineration ban and are not currently required to be part of an RU collection program.

**Table 1 Materials Descriptions:**

- **Newspapers** - newspapers or items printed on newsprint-style paper.
- **Corrugated cardboard** - corrugated cardboard or paperboard.
- **Magazines** - magazines or items printed on similar glossy paper.
- **Residential mixed paper**¹ - junk mail, home office paper, paper cartons and packaging, etc.
- **Aluminum containers** - aluminum cans or other food/beverage containers.
- **Steel (tin)/bi-metal containers** - steel/tin cans such as for canned vegetables.
- **Plastic containers #1 & 2** - milk jugs, laundry detergent bottles and soda/water/ juice bottles.
- **Plastic containers #3-7** - plastic containers, such as yogurt cups, deli containers, etc.
- **Foam polystyrene packaging**² - block Styrofoam packaging and food containers.
- **Glass containers** - glass bottles or jars.

¹Residential mixed paper (junk mail) is not technically a Table 1 material, but it can be included in the RU’s tonnages for Table 1 materials due to the difficulty to separate it out from mixed paper loads.
²Plastics #3-7 and Foam polystyrene packaging have a variance exempting them from the landfill ban until better markets can be found for them.

Check “Yes” if the RU collected all Table 1 materials without a waiver. This includes materials collected curbside and at drop-off locations.

Check “No” if the RU did not collect all Table 1 materials without a waiver. If “No”, select the materials from the list that the RU does NOT collect for recycling. If the RU is in a grandfathered incinerator area, do not check newspaper, magazines, cardboard or plastics if they are incinerated.

*Note: 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 separate the tonnage of mixed residential paper from other co-mingled materials, we allow it to be included in the Table 1 tonnages.

**Tonnage of residential recyclables collected:** Provide the weights of recyclables collected during the previous calendar year. Include data from residences with 1-4 units (single-family and 2-4 unit residential dwellings such as condominiums, town houses and apartment buildings.)

RUs can report a total weight of all Table 1 recyclables collected or a breakdown by material type. This information is used to determine if the RUs per capita collection meets the state collection standard from Table 1 (shown below).

For online reports: if each of the haulers, MRFs or other processors provided the total weight of all Table 1 materials, select “single tonnage amount” and enter the total tons of Table 1 materials. If individual material weights were provided, select “breakdown of tonnage” and enter the tons for each material or co-mingled paper or containers. Subtotals are calculated automatically.

For paper reports: enter the processor name, type, and total tons for each processor.
*Note: There may not be a need to report weights from every hauler, MRF or other processor/end user 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).

*Note: to convert pounds to tons, divide pounds by 2,000 (ex: 10,000 pounds/2000 = 5 tons)

*Note: Do not use decimal points for reported tons. Round to the nearest whole ton.

Determining compliance with collection standards: RUs must meet the annual collection standards in Table 1 of ch. NR 544, Wis. Adm. Code.

<table>
<thead>
<tr>
<th></th>
<th>Rural Municipalities</th>
<th>Rural Incinerator Area</th>
<th>Urban Municipalities</th>
<th>Urban Incinerator Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>82.4</td>
<td>30.4</td>
<td>106.6</td>
<td>39.8</td>
</tr>
</tbody>
</table>

* This represents Table 1 collection standards (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.

If the RU is located in an incinerator area but collects all Table 1 materials, including paper for recycling, the RU should be meeting the regular rural collection standard.

For online reports: these values are calculated do determine if the collection standard was met. If the RU did not meet the collection standard, an exemption request will be required in Section 4: Certification. For a multi-municipal or county RU with a mix of municipality types (e.g. urban, rural, incinerator) the system will provide a weighted standard based on the collection standard for each municipality type.

For paper reports: To determine if the RU meets the minimum collection amounts, follow steps 1 through 4 below to calculate pounds recycled per person per year.

1. \[ \text{Total weight of collected recyclables} \times \frac{2,000 \text{ lbs/ton}}{1 \text{ ton}} = \text{Total pounds} \]
2. \[ \frac{\text{Total pounds from Step 1}}{\text{RU Population}} = \text{Pounds per person per year} \]
3. Compare the pounds per person collected to the appropriate collection standard from Table 1 above.
4. If the RU met the Table 1 collection standard, select “Yes.” If the RU did not meet the collection standard, select “No” and complete the Request for Exemption from Table 1 Collection Standard.

C. Information on Other Materials Collected From Residents (optional)

Most RUs collect additional materials beyond those listed in Table 1. Although reporting collection of additional materials is voluntary, we encourage additional reporting so that we can provide a more accurate and complete report on the accomplishments of the recycling program. Only report tonnages for which there is accurate documentation, such as weight slips or documentation on the number of units collected for recycling.

D. Report of Actual Recycling Costs
This section must be completed if the RU received a recycling grant during the previous calendar year. If the RU did not receive a recycling grant for the report year, proceed to the Part E: Outreach and Other Program Features.

To complete this section, the financial worksheets provided must be filed with the paper form or by selecting the “Actual Costs Worksheets” button online. If there are questions on this section, contact the Recycling Grants Manager Wendy Peich at (608) 852-1358 or email DNRRecycling@Wisconsin.gov.

**Note:** Grant assistance is provided only for the single-family and 2-4 unit residential portion of the 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.

For the online report, a summary of the eligible program costs will be automatically calculated by completing the actual costs budget worksheet.

**Actual Costs Budget Worksheet Instructions:**

Refer to the Uniform Chart of Accounts (Appendix 1) for a detailed description of each of the cost categories on the Budget Worksheet, Rows 1 through 17.

The **rows list expenses**, that is, what is to be 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 is incurred.

Include all of the costs of recycling operations, including **yard waste**, even costs not eligible under this grant program. Then list the ineligible costs in Row 19, and the revenue from sale of recyclables in Row 20. Why do we do it this way? Two reasons: first, to ensure that all relevant costs are included; and second, the numbers reported here will match the actual budget for recycling regardless of grant eligibility.

*Note:* The net eligible recycling costs must not include the cost of collection, processing or marketing of recyclables from commercial, retail, industrial, or governmental facilities, or from buildings containing 5 or more dwelling units.

*Note:* All costs entered in the Estimated Budget Worksheet should be **rounded to the nearest dollar amount**.

To complete the Actual Costs Budget Worksheet, follow these guidelines:

**Lines 1 – 13 and 16 – 17:** Break down each recycling cost category named in Columns A through E into the expenses listed on Lines 1 – 13 and 16 - 17. Some of these expenses and categories may not apply to the RU. Enter figures only in the columns and rows that represent expenses incurred by the program. After all of the program expenses have been entered on Lines 1 – 13 and 16 - 17, in Columns A through E, add each line across, and enter the sum of each line in Column E. If using the online application form, the totals in Column F are auto calculated.

*Note:* If an RU contracts with a private hauler for recycling pick-up, the cost for those services should be listed on line 6 (Contractual Services) of the worksheets.

*Note:* Tire collection expenses are often, incorrectly, listed on line 19 (Ineligible Costs) of the worksheet. Tire recycling costs (from personal vehicle, not heavy equipment or farm machinery) are an eligible expense under the recycling grant.
*Note: Do not include clean sweep, hazardous waste and sharps costs on as eligible costs on the worksheets. These are not eligible grant expenditures. The grant expenditures should be limited to the Table 1 materials. Other banned materials such as appliances or waste oil should be listed on line 19 (Ineligible Costs) of the worksheets instead.

**Line 14: Total Estimated Depreciation Costs.** Add up all depreciation costs from the RU’s records and enter the sum in Row 14, Column E. For more information on how to calculate depreciation costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 10.

**Line 15: Total Estimated Cost of Using Equipment.** Add up all equipment use costs from the RU’s records and enter the sum in Row 15, Column E. For more information on how to calculate hourly use costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 10.

**Line 16: 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.

**Line 17: Cost Allocations Other (not #53635).** 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).

**Line 18:** The total costs will be automatically calculated. If filing out a paper application, manually calculate and enter the cost totals.

**Line 19: Ineligible Costs.** If the recycling program expenses listed in Rows 1 through 17 include banned items that are not grant eligible, enter the total ineligible costs in Row 19, Column E.

**Ineligible Costs – Examples of Possible Inclusions**
- Lead Acid Batteries, Waste Oil, Major Appliances
- Expenses related to the purchase of plastic containers for the collection of recyclables which do not have at least 25% recycled content
- 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.

Likewise, a number of RUs incorrectly include clean sweep, hazardous waste and sharps costs on as eligible costs on the worksheets. These are not eligible grant expenditures. The grant expenditures should be limited to the Table 1 materials. Other banned materials such as appliances or waste oil should be listed on line 19 (Ineligible Costs) of the worksheets instead.

**Line 20: Revenue from Sale of Recyclable Materials.** If the RU has revenue from the sale of any of the recyclable materials included in the s. NR 544, Wis. Adm. Code Table 1 Materials list, enter the total revenue amount in Row 20, Column E.

**What to Include and What Not to Include:**
- **Include** the revenues received from other responsible units for recycling services.
- **Do not** include revenues raised from the responsible unit’s residents by taxation, bag sales, or other user fees.
- **Do not** include payments received from member municipalities (multiple member RUs only).
- **Do not** include the amount of the recycling grant (UCA account #43545)
*Note: If the RU pays to market any of these items, the marketing cost is an expense and should be reported in Column C of the Budget Worksheet. Do not enter marketing expenses as "negative income", and do not reduce any revenues the RU receives for the sale of some recyclable materials by the amount paid to market these or other materials.

Calculating Equipment Depreciation and Hourly Use Costs: "Capital expenses" means construction or acquisition costs including improvements or equipment costing $1000 or more and with an expected life of 3 years or more." (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, the RU may recover the annual cost by either of the following two methods:

1. Depreciation: The RU may depreciate the capital item over its expected useful life and take the annual depreciation amount as an expense. If the RU claims a depreciation expense, it may also claim the actual documented cost of operation of the depreciated item in one or more categories. 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.

OR

2. Hourly Use: The RU may claim hourly equipment use charges based upon the rate approved by the Wisconsin Department of Transportation (DOT). Contact the DOT or the county highway department for rate information. If the RU claims an hourly use cost, it may also claim the cost of salaries, wages and employee benefits for the operators in Row 1. Do not also claim a separate cost of operation in Rows 2 – 13 or line 16 and 17. All costs of operation except salaries, wages and employee benefits of operators, are included in the DOT hourly use charge.

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

1. 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 included as depreciation but can be included as hourly use. (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 calculated 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 the responsible unit in the recycling grant program. For example, a patrol truck that was originally included as depreciation for the first four years of the recycling grant program may be moved to hourly use. If the DOT hourly rate is $9.00/hour, this truck would be calculated at $6.00/hour with an annotation that this is a modified rate. Equipment owned prior to July 1990 may be listed as hourly use 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 calculated with a reduced hourly use rate.

2. Equipment that has been depreciated for recycling grant purposes in previous years, but has not yet been fully depreciated, may be switched to hourly use. However, once this switch has been made, the RU cannot change back to depreciating the equipment in future years but must consistently claim hourly use costs for the equipment.

Refer to the RU’s records and contact Wendy Peich at (608) 264-9207 for assistance with depreciation or equipment use.
**Summary of Costs:** This section provides a summary of the information entered on the worksheets. To adjust an amount that is displayed, return to the form where it was originally entered the data.

**Yard Waste Costs:** This section provides information on the RU’s expenses related to the recycling of Table 1 materials. Enter the cost of handling yard waste that is included in line18, column E of the Actual Costs Worksheet.

For online reports: the cost per capita and cost per ton excluding yard waste are calculated automatically.

For paper reports: the cost per capita will need to be calculated:

\[
\text{Step 1: } \frac{\text{Cost without yard waste (dollars)}}{\text{RU Population}} = \text{Cost per capita without yard waste}
\]

**E. Outreach and Education**

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

**SECTION 4: CERTIFICATION**

**A. Summary of Recycling Performance**

Displays a summary of the responsible unit’s recycling performance for the reporting year.

**B. Request for Exemption**

**Exemption request:** If the RU did not meet the collection standard for the report year, a request for an exemption from the collection standard must be filed by answering the 2 questions provided by the DNR.

**C. Assurances**

**To submit the Annual Report**

For online reports:

- Ensure that all 4 sections of the report have been saved/validated and that a checkmark appears next to each section in the blue banner on the left side of the screen.
- Checkmark assurances A-D to ensure compliance
- Checkmark assurance E to represent the signature of the preparer
- Click “save/validate” (blue banner on the left side of the screen)
- Click submit (blue banner on the left side of the screen)
- A confirmation email will be sent to the preparer
- Be sure to print or save a copy of the report for records

*Note: Starting with reporting year 2021, it is not required to mail in a wet ink signature page. A checkmark next to “Assurance E” represents a signed report.

For paper reports: When all four sections of the form have been completed:

- Confirm that the certification section has been checked, signed and dated.
- Make a copy for the RU’s records.
 ✓ Scan and email or snail mail form to the DNR Recycling and Solid Waste Reporting Specialist using the address at the top of the certification page.

APPENDIX A: 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:

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

Consult the 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) the recycling costs when the grant award is computed. UCA #43545 is a State Aids Account for recording the receipt of recycling grant funds; recycling grant funds are not deducted from the net eligible recycling costs that are reported in the 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 the municipality is not yet allocating all of its recycling expenses to UCA #53635, please start now to do so. The clerk or finance officer may be able to set up the 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 or on an hourly equipment use basis.

Since this is a budget process, we realize that all the figures that are recorded on the grant application budget worksheet are estimates of costs that the RU anticipates incurring during the upcoming year. However, when the Annual Report of Recycling Program Accomplishments and Actual Costs (due not later than April 30) is submitted, the costs that have actually incurred in the prior year are recorded. Therefore, the RU will be required to separately justify any costs have been claimed that have not been reported on the year-end financial report to DOR.
**Uniform Chart of Accounts (UCA) Object Code Definitions for Recycling**

**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 audiovisual 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 in Row 14, Column E.

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 in Row 15, Column E.

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.