Wisconsin Department of Natural Resources

2019 Recycling Program Accomplishments and Actual Costs Annual Report
(Form 4400-182 rev. 03/2020)

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 those who 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 http://dnr.wi.gov/topic/Recycling/Reports.html where you will find helpful tips on a variety of topics including how to:

- Notify the DNR of changes to your contact information
- Create a personal WAMS ID and request access through the DNR Switchboard
- Log into the online reporting system and find your facility report

If you need additional assistance, please contact DNRRecycling@Wisconsin.gov or call (608) 267-7550.

SECTION 1: CONTACT INFORMATION

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

For on-line reports:
The information for the authorized representative and primary contact are auto-filled from your effective program application, your recycling grant application or from recent updates you have provided to the DNR. Please verify that this information is correct.

If your RU's authorized representative has changed you may need to submit a new authorizing resolution. To change your authorized representative, please contact Wendy Peich at (608) 264-9207 or email DNRRecycling@Wisconsin.gov. All other changes or corrections can be made by emailing DNRRecycling@Wisconsin.gov or calling (608) 267-7550.

For paper reports:
Please provide the most current information for your authorized representative and primary contact.

SECTION 2: EFFECTIVE PROGRAM INFORMATION

Unless otherwise noted, questions in Section 2 apply to s. NR 544 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

* Residential mixed paper can be included in your Table 1 tonnages and counts towards meeting your recycling collection standard.

* 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 your 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 your 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: 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 often are recyclables picked up: Select the period that best represents how often your resident's curbside recyclables are collected by a hauler.

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).

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. Your answer should be based on who actually operates a drop-off facility, not who picks up the materials.

Drop-off sites: Provide the name and location of drop-off sites that collected Table 1 recyclables from residents in your 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 your residents (more than 50% of your residents).

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

If you are using the **online report**, you will be able to search a list of licensed haulers in the DNR database, or enter your hauler's information if it is not provided. *Please be sure to check the list carefully before entering a new hauler.*

If you are using the **paper report**, provide the name and contact information for any haulers that collect recyclables in your 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. **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 cannot find your MRF on this list, contact your hauler to ask which MRF they are using. You will not be able to submit your report until you have determined which MRF processes your recyclables.

If you are using the **print form**, please provide the name and contact information for all MRFs that process recyclables from your RU. A list of self-certified MRFs has been included for your use. If you cannot find your MRF on the list, contact your hauler to ask which MRF they are using.

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 here. 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. **These tonnages count toward your 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(9g).

Effective Recycling Ordinance: Enter the identification number of your recycling ordinance. If you are unable to find this information, contact the DNR at DNRRecycling@wisconsin.gov. If your 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. Your CAP must be consistent with your recycling ordinance, and may or may not require changes to the existing ordinance.

If you are unsure about whether or not you have a CAP, contact the DNR at DNRRecycling@wisconsin.gov. We may be able to provide you with a copy of your CAP and in the absence of one, can provide you with a template to develop one. Check "Yes" to the second question if you updated your CAP 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 s. NR 544 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 you provide 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 you indicated in section 2C that your 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 your 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 you 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 your 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 your RU issued for recycling violations during the report year. This includes warning letters mailed or emailed to offending parties.

Inspections: 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.

B. Table 1 Materials and Weights Collected

Table 1 materials collected: All NR 544 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 Material Description:

- **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** - 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** - block Styrofoam packaging and food containers.
- **Glass containers** - glass bottles or jars.

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

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

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 through 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 the online report, you are asked if each of your haulers, MRFs or other processors provided the total weight of all Table 1 materials or if individual material weights were provided. If you indicate that individual material weights were provided, you will be directed to a worksheet in which you are asked to report the weight for each material or 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 are calculated automatically.

You will also be asked if you collected any recyclables from **multi-family or non-residential sources**. If you have access to individual material weights for multi-family recyclables you will be asked to enter it. When you have completed entering material weights from each hauler, MRF or other processor, click "SAVE" and the information will be automatically inserted into the table.

The U.S. Environmental Protection Agency (EPA) resource for volume to weight conversion is available on the EPA website: https://www.epa.gov/sites/production/files/2016-04/documents/volume_to_weight_conversion_factors_memorandum_04192016_508fnl.pdf

You may not 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).

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 meet the annual collection standards in Table 1 of ch. NR 544, Wis. Adm. Code.

Table 1: Standards for Collection of Recyclables (pounds per person per year)*

	Rural Municipalities	Rural Incinerator Area	Urban Municipalities	Urban Incinerator Area
Total	82.4	30.4	106.6	39.8

* 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 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 collection standard.

If you are using the online form: these calculations will be performed automatically and the system will tell you if your program meets the Table 1 collection standard. If you do not meet the collection standard, you will be asked to complete an exemption request in Section 4: Certification. If you are a multi-municipality 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.

If you are using the paper form: To determine if your RU meets the minimum collection amounts, follow steps 1 through 4 below to calculate pounds recycled per person per year. You cannot modify the population number provided for your RU.

Step 1: _____tons x 2,000 lbs/ton = _____
Total weight of collected recyclables — Total pounds

Step 2: _____divided by_____ = _____
Total pounds from Step 1 — RU Population — Pounds per person per year

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

Step 4: If you met the Table 1 collection standard, select "Yes." If you 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 you to report so that we can provide a more accurate and complete report on the accomplishments of the Recycling Program to the Legislature. 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 the materials that were recycled in your RU during the previous calendar year. These can include materials collected by your RU or collected by private businesses that provide you with the weights.

The EPA's conversion factor chart: http://archive.epa.gov/wastes/conserve/tools/recmeas/web/pdf/guide_b.pdf can be used to estimate the weight of many of these items. For example, use 205 pounds for each major appliance, 21 pounds for each car or light truck tire, and 39 pounds for each lead acid battery. To determine the number of tons of a material, divide the number of pounds by 2,000. For example, to convert 200 tires to weight in tons: 200 car & light truck tires x 21 pounds divided by 2,000 = 2.1 tons of tires.

D. Report of Actual Recycling Costs

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

To complete this section, you must complete the financial worksheets provided with your paper form or by selecting the "Actual Costs Worksheets" button online. If you have questions on this section, contact the Recycling Grants Manager Wendy Peich at (608) 264-9207 or email DNRRecycling@Wisconsin.gov.

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.

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

Actual Costs Budget Worksheet Instructions:

Please refer to the Uniform Chart of Accounts (pages 12-13) 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 your recycling operation 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 you report here will match your actual budget for recycling regardless of grant eligibility.

Important: 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.

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

To complete the Actual Costs Budget Worksheet please 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 your program. Enter figures only in the columns and rows that represent expenses you expect your program to incur. After you have entered all of the program expenses 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 you are using the online application form, the totals in Column F are calculated for you.

Line 14: Total Estimated Depreciation Costs. Add up all depreciation costs from your records and enter the sum in Row 14, Column E. If you are unsure how to calculate your depreciation costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 9.

Line 15: Total Estimated Cost of Using Equipment. Add up all equipment use costs from your records and enter the sum in Row 15, Column E. If you are unsure how to calculate your hourly use costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 9.

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 you are filling out a paper application, manually calculate and enter the cost totals.

Line 19: Ineligible Costs. If your 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.

Line 20: Revenue from Sale of Recyclable Materials. If you had revenue from the sale of any of the recyclable materials included in the NR 544 Table One Materials list, enter the total revenue amount in Row 20, Column E.

NR 544 Table One Materials	
• Newspaper	• Aluminum containers
• Corrugated cardboard	• Plastic containers
• Magazines/Residential mixed paper	• Foam polystyrene packaging
• Steel/Bi-metal (tin) containers	• Glass containers

What to Include and What Not to Include

- **Include** the revenues you received from other responsible units for recycling services.
- **Do not** include revenues raised from your responsible unit's residents by taxation, bag sales, or other user fees.
- **Do not** include payments you receive from member municipalities (multiple member RUs only).
- **Do not** include the amount of your recycling grant (UCA account #43545)

Note: If you must pay 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 your marketing expense 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.

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, you may recover your annual cost by either of the following two methods:

1. Depreciation: You may depreciate the capital item over its expected useful life and take the annual depreciation amount as an expense for **2019**. 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. 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: You may claim hourly equipment use charges based upon the rate approved by the Wisconsin Department of Transportation (DOT). Contact the DOT or your county highway department for rate information. If you claim an hourly use cost, you may also claim the cost of salaries, wages and employee benefits for the operators in Row 1. But 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, 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 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 your 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.]

- 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 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 Wendy Peich at (608) 264-9207 if you need assistance with depreciation or equipment use.

Summary of Costs: This section provides a summary of the information you entered on your worksheets. If you would like to adjust an amount that is displayed, return to the form where you originally entered the data.

Yard Waste Costs: This section provides information on your 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.

In the online form, the cost per capita and cost per ton excluding yard waste are calculated automatically.

On the paper form, you will need to calculate the cost per capita:

Step 1: _____ divided by _____ = _____

Cost without yard waste (dollars) | RU Population | Cost per capita without yard waste

E. Outreach and Education

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: CERTIFICATION

A. Summary of Recycling Performance

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

B. Request for Exemption

Exemption request: If you did not meet your collection standard for the report year, this is the page where you can request an exemption from the collection standard. You will be asked to answer two questions as part of the exemption request. If you need assistance with this section, please contact the DNR recycling contact on the first page of your form.

C. Assurances

Lists the assurance statements you are agreeing to as the authorized representative of this responsible unit when you submit this report.

D. Certification

Displays the signature, date and, and confirmation number (online reports only) of the completed report.

To 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. Submit your report using the following steps:

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. **Send the signed Certification page** of your report to the **DNR Recycling and Solid Waste Reporting Specialist** via mail (name and address included at the top of the certifications page), fax to (608) 267-2768 or email to DNRRecycling@wisconsin.gov.
5. Once you are finished, click the **Logout** link in the upper right of the screen and close your browser.

Paper form users: When you have completed all four sections of the form:

1. Confirm that you have checked the assurance box and signed and dated the certification page.
2. Make a copy for your own records.
3. Mail the original form to the **DNR Recycling and Solid Waste Reporting Specialist** using the address at the top of the certification page.

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:

UCA Account	Type	Title
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. 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 or on an hourly equipment use basis .

Since this is a budget process, we realize that all the figures you are recording on the grant application budget worksheet are estimates of costs you anticipate incurring during the upcoming year. However, when you submit your Annual Report of Recycling Program Accomplishments and Actual Costs (due not later than April 30), you will be reporting costs you've actually incurred in the prior year. 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 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.