

Form 220R: Recycler Net Cost Worksheet

You may also complete and [submit this report online](#), using this document only as a worksheet.

Organization name	
CEWID number	
Date prepared	
Reporting period	2023

Important: Review the [Guide to Net Cost Reporting](#) prior to completing your report.

Weight of CEW Recycled

Description	CRT CEW	Non-CRT CEW
1. Enter pounds of CEW recycled as a recycler (enter amounts on Form 220)		

Report only the weight of covered electronic wastes associated with the reported revenues and costs.

Revenue from CEW Recycling Activities

Revenue Category	CRT CEW	Non-CRT CEW	Calculation Method
2. Revenue from the sale of CEW residual commodities	\$	\$	
3. Revenue from the sale of CEW components	\$	\$	
4. Revenue from fees charged	\$	\$	
5. Other allowable revenues (please specify)	\$	\$	
6. Total revenue from recovery activities (enter on Form 220)	\$	\$	

Cost of CEW Recycling Activities

Cost Category	CRT CEW	Non-CRT CEW	Calculation Method
7. Direct labor	\$	\$	
8. Transporting CEW from collector to recycler	\$	\$	
9. Transporting residuals to market/disposal facility	\$	\$	
10. Other allowable transportation	\$	\$	
11. Advertising, marketing, and public education	\$	\$	
12. Supplies used in recycling activities	\$	\$	
13. Residual management (CRT glass, lamps, plasma panels)	\$	\$	
14. Depreciation	\$	\$	

Cost Category	CRT CEW	Non-CRT CEW	Calculation Method
15. Insurance (non-transportation)	\$	\$	
16. Debt service	\$	\$	
17. Maintenance	\$	\$	
18. Fuel (non-transportation: e.g., warehouse vehicles, etc.)	\$	\$	
19. Property taxes	\$	\$	
20. Utilities	\$	\$	
21. Facilities and equipment rent or lease	\$	\$	
22. Security	\$	\$	
23. Indirect labor	\$	\$	
24. Other overhead (related to CEW recovery)	\$	\$	
25. Additional costs (please specify)	\$	\$	
26. Payments in excess of the \$0.26 or \$0.33 collector rate	\$	\$	
27. Total cost of CEW recycling activities (enter on Form 220)	\$	\$	

28. Use this space to provide details on cost calculation methodologies. Attach additional documentation as needed.

Additional Questions and Notes

Provide as much detail as possible in your answers to the following questions. Attach additional documentation as needed.

29. Describe any capital expenditures for property, buildings, improvements, equipment, or vehicles and indicate how those costs were characterized in the costs portion of this worksheet.

30. Indicate, on a cents-per-pound of CEW recycled basis, what your organization would consider to be a reasonable profit. Please provide a justification for that amount.

31. Identify any unique costs or changes in your operation during the reporting year that affected your revenues or costs (e.g., one-time start-up costs or the value of volunteer labor).

32. Please use this section to provide other information or studies CalRecycle may consider when setting the recovery payment rate.

Please note: You are required to maintain records to substantiate any reported revenues or costs. If you allocate a percentage of total costs based upon your other lines of business, the allocations must be based on facts. Generally accepted accounting principles and cost accounting methods must be used and this data may be audited. When submitting a hardcopy report, attach this worksheet to the Form 220 along with your Form 220C. In lieu of mailing a hardcopy, CalRecycle strongly recommends electronic submittal of the Net Cost Report via the [Covered Electronic Waste Information System \(CEWIS\)](#), our secure internet portal. Participants are advised they are also obligated to annually report their handling and/or recycling activities to the [Department of Toxic Substances Control](#).