Product Care Association Annual Report to the Director 2012

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Product Care Association 2012 Report to Director, Waste Management

1. Executive Summary

After the expiration of the Product Care 2006-2011 Paint and HHW Program Plan, the 2012-2016 Plan was submitted in July 23 2012 and is pending Ministry approval. Please note all performance measures and targets will be based on the 2012-2016 Plan.

Products within plan	 Architectural paints & coatings (household), consumer, industrial, automotive paint aerosols Domestic pesticides Flammable liquids and aerosols Gasoline
Program website	www.productcare.org/BC-Paint-Program

Recycling Regulation Reference	Topic	Summary		
Part 2, section 8(2)(a)	Public Education Materials and Strategies	 Yellow Pages ads placed in 47 publications across BC. Advertised in 16 municipal calendars in collaboration with regional districts. 14,900 Point of Sale brochures, 90 posters, and 7,000 paint can stickers replenished as requested. 		
Part 2, section 8(2)(b)	Collection System and Facilities	 7 collection sites were added in 2012, for a total of 179 collection sites by Dec. 31, 2012. Of the 179 collection sites, 112 are paint-only and 67 paint-plus collection sites. 22 collection events took place in 2012. 		
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	However, there has been a steady shift in the marketplace		
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	Paint (Latex/Alkyd): O Reuse: 1.8% of all paint collected by PCA was reu		

	T	ı	
			permitted incinerators.
		0	No program products were sent to landfill.
		Paint o	containers:
		0	Recycling: 100% of metal cans and pails and 100% of
			plastic pails were recycled.
		0	Energy recovery: 100% of polypropylene paint cans
			were used as an alternative energy source in
			permitted incinerators.
		0	Disposal/Landfill: no paint containers were landfilled.
			serosols and containers:
		0	Recycling: all paint aerosols containers were sent for recycling.
		0	Energy Recovery: 100% of paint aerosol residuals was
			sent to energy recovery as an alternative energy
			source in permitted incinerators
		0	Disposal/landfill: no paint aerosols residuals or
			containers were landfilled.
		Elamm	nables liquids and containers:
			Recycling: 100% of flammable containers were
		0	recycled.
		0	Energy recovery: 100% of flammable was sent to
			energy recovery as an alternative energy source in
			permitted incinerators.
		0	Disposal/landfill: no flammable residuals or containers
			were landfilled.
		Pestici	des and containers:
		0	Recycling: 100% of pesticide containers were recycled.
		0	Disposal: 100% of pesticide residuals were sent for
		U	incineration at licensed facilities.
		Cacali	
			ne and containers:
		0	Recycling: 100% of gasoline containers were recycled.
		0	Energy recovery: 100% of gasoline liquids was sent to
			energy recovery as an alternative energy source in
			permitted incinerators.
		0	Disposal/Landfill: no gasoline liquids and containers
			were landfilled.
Part 2, section 8(2)(e)	Product Sold	• Re	covery rates are as follows:
	and Collected	0	paint, 10.2%
	and Recovery	0	paint aerosols, 3.9%
	Rate	0	flammable liquids/gasoline, 3.9%
		0	pesticides, 19.9%
Part 2, section			
8(2)(e.1)		See Se	ction 7 for breakdown per regional district
Part 2, section 8(2)(f)	Summary of Deposits,	pr	e program is funded by eco fees applied on program oducts.
	Refunds, Revenues and	• Re	tailers may choose to build the eco fee into the
	Meveriues and	1	

Expenses	product's price, or display it as a separate charge to
	consumers at check out.
	See Appendix B for the audited financial statements for
	the reporting year.

Comparison of Key Performance Targets							
Part 2 section 8(2)(g); See full list of targets in Plan Performance							
Priority Stewardship Plan Targets	Performance	Strategies for Improvement					
1. Target: 118 paint depots and 58 paint plus depots for a total of 176 depots by 2012.	Achieved: 112 paint depots and 67 paint plus depots for a total of 179 depots in 2012. Product Care achieved a surplus of 3 depots beyond the 2012 target.	Continue to add collection sites to the network, where gaps exists.					
2. Target: 4% annual increase of total collected volumes (container capacity volume) for the paint, flammable liquids categories and maintain pesticides collection volume to the 2011 baseline.	Paint achieved, a 1.9% increase (container capacity volume). Both flammable liquids and pesticides surpassed the 4% target, with an increase of 4.1% for flammable liquids and 9% for pesticides.	The sales of paint in BC declined in 2012 versus 2011, which potentially reduced the amount of paint available for collection. The program will continue to focus on enhancing the collection network and to increase consumer awareness.					
3. Increase volume of paint being managed through reuse to 3% of paint collected by 2016	1.8% of paint collected was reused in 2012. The 3% target is set for 2016.	Continue to promote reuse and paint exchange program					
4. Maintain rate of 100% recycling of latex paint	Achieved in 2012.	N/A					

2. Program Outline

The BC Paint and Household Hazardous Waste (HHW) program is operated and managed by Product Care Association and has been in operation since 1994. Product Care is a federally incorporated, not for profit product stewardship association formed in response to stewardship regulations and is governed by a multi sector industry board of directors.

The program is funded by membership fees, known as "eco fees", remitted to Product Care by its members based on the volume of sales of the designated products. The Product Care Paint/HHW Member List may be viewed here: www.productcare.org/member-list

3. Public Education Materials and Strategies

Product Care uses a number of methods to raise consumer awareness of the program. In 2012, these methods included:

- **Program Website** The BC Paint and HHW website pages received over 79,124 hits in 2012. It provides information to BC residents on:
 - Description of products accepted by the program
 - o Depot locations with details on hours of operation and products accepted at each location
 - o eco-fee rates
 - o Annual reports and other program information
 - Information for consumers on buying the right amount of paint as well as the safe storage and handling of program products
- **Website Linkages** Product care coordinates with other parties, such as municipalities and regional districts, to establish links to the program's website.
- **Reuse Websites** To promote its paint exchange program, Product Care is listed on all relevant reuse sites.
- **Point of Sale (PoS) Materials** 14,900 program brochures, 90 program posters, as well as 7,000 paint can-stickers were replenished as requested.
- **Yellow Pages** Advertising was placed in the "recycling services" section of 47 Yellow Pages publications across BC.
- RCBC Recycling Hotline Product Care contracts with the Recycling Council of British Columbia for the RCBC "recycling hotline" service. RCBC hotline operators provide consumers with a convenient "one stop" contact to obtain information about Product Care programs and any other recycling questions. Product Care promotes the RCBC hotline number through its web page, on its signs, brochures, as well as Yellow Pages listings. The RCBC Hotline is open Monday through Friday from 9 am to 4 pm, and is accessible to all BC residents by a toll free telephone number (1-800-667-4321).
- RCBC Recyclepedia Product Care collection sites were also listed in the RCBC Recyclepedia search engine http://rcbc.bc.ca/recyclepedia, an online province-wide searchable database for disposal options of all residential products. There is also a Recyclepedia "app" for smartphone users.
- Local Government Partnerships- Product Care works with municipalities and regional districts (RD) to promote the Product Care program. Specific actions include:
 - Advertising in 16 municipal garbage collection/recycling calendars
 - Local government website linkages
 - Point of purchase consumer information material was also made available to all municipalities free of charge

4. Collection System and Facilities

As of December 31, 2012, Product Care contracted with 179 permanent, collection depots in British Columbia to provide convenient locations for consumers to drop off unwanted program products, an increase compared to 172 collection locations in the prior year. Of the total of 179 locations, 112 were Paint Depots that only collected leftover paint products, including paint aerosols, and 67 were "Paint Plus" Depots that collected leftover additional paint products as well as flammable liquids, pesticides and gasoline.

See Appendix A for a complete list of depots as of December 31, 2012. Table 1 provides a comparison of 2011 and 2012 depot numbers and Table 2 lists the changes in the collection system in 2012. Table 3 lists the collection sites by regional district.

Product Care also supplements the depot collection system with a number of one day events, often in collaboration with a municipality or regional district. There were 22 collection events in 2012. A list of collection events can be found in Table 4.

Table 1 – Product Care Depots and Targets, 2011-2012

	Actual	Actual
Paint Depot	115	112
Paint Plus Depot	57	67
Total Permanent	172	179
Depots	1/2	179

Table 2 – Depot Changes in 2012

Depot Name	Location	Change
Nelson paint depot	Nelson	Depot closed (paint plus)
Rosebery Transfer station	New Denver	Depot closed (paint plus)
Greenheart Ventures	Agassiz	Depot closed (paint)
Nakusp Landfill	Nakusp	Depot closed (paint)
Ootischenia Landfill	Castlegar	Depot closed (paint)
RONA – Arrow Building Supplies	Castlegar	Depot closed (paint)
Saanich Recycling Depot	Saanich	Depot closed (paint)
DC Recycling	Dawson Creek	Expanded from paint to paint plus
Kaslo Building and Supplies	Kaslo	Expanded from paint to paint plus
D&G Recycling	Tsawassen	New paint depot
Mayne Island Recycling	Mayen Island	New paint depot
Silverton Building Supplies	Silverton	New paint depot
Steveston Bottle Depot	Richmond	New paint depot
Agassiz Bottle Depot	Agassiz	New paint plus depot
Cortest Island Recycling Centre	Cortes Island	New paint plus depot
Gabriola Island Recycling	Gabriola Island	New paint plus depot
Nelson Leafs Recycling	Nelson	New paint plus depot
Oulette Bros Building Supplies	Fort St James	New paint plus depot
Regional Recycling	Burnaby	New paint plus depot
Regional Recycling	Richmond	New paint plus depot
Regional recycling	Vancouver	New paint plus depot
Summerland Landfill	Summerland	New paint plus depot
Sun Coast Eco Depot	Port Alberni	New paint plus depot

Table 3- Summary of Depots by Regional District in 2012

Regional District	Number of Depots
Alberni Clayoquot	2
Bulkley Nechako	7
Capital Regional District	12
Cariboo	6
Central Coast	2
Central Kootenay	4
Central Okanagan	3
Columbia Shuswap	6
ComoxStrathcona	6
Cowichan Valley	7
East Kootenay	6
Fraser Fort George	4
Fraser Valley	11
GVRD	40
Kitimat Stikine	4
Kootenay Boundary	6
Mt. Waddington	3
Nanaimo Regional District	4
North Okanagan	5
Northern Rockies	1
Okanagan Similkameen	8
Peace River	4
Powell River Regional District	2
Skeena-Queen Charlotte	3
Squamish Lillooet	8
Sunshine Coast	4
Thompson Nicola	11
TOTAL	179

Table 4 – Collection Events in 2012

Data Nama Laradan					
Date	Name	Location			
15-Apr-12	Lytton Collection Event	Lytton			
14-Apr-12	Merritt Collection Event	Merritt			
28-Apr-12	Sicamous Collection Event	Sicamous			
29-Apr-12	Pritchard Collection Event	Pritchard			
12-May-12	District of Mission	Mission			
05-May-12	Mobile - Golden	Golden			
06-May-12	Mobile - Ashcroft	Ashcroft			
07-May-12	Mobile - Corporation of Delta	Delta			
13-May-12	Mobile - Blue River	Blue River			
13-May-12	Mobile - Clearwater	Clearwater			
26-May-12	Mobile - Logan Lake	Logan Lake			
13-Oct-12	City of Chilliwack	Chilliwack			
20-Oct-12	Township of Langley	Langley			
02-Jun-12	Mobile - City of Kamloops	Kamloops			
20-Oct-12	Mobile - Nakusp	Nakusp			
28-Sep-12	Enderby Collection Event	Enderby			
28-Sep-12	Lumby Collection Event	Lumby			
28-Sep-12	Vernon HHW Round Up	Vernon			
13-Oct-12	Mobile - Castlegar	Catslegar			
20-Oct-12	Mobile - Sicamous	Sicamous			
20-Oct-12	Mobile - Creston	Creston			
13-Oct-12	Mobile - Golden	Golden			

5. Product Environmental Impact Reduction, Reusability and Recyclability

The ability of a stewardship program of this scope to influence product design is limited. The paint industry is a consolidating industry and most brand owners manufacture for a market area that includes more than one province or country. The overall program objective is to reduce the environmental impact of leftover paint through the application of the pollution prevention hierarchy of reduce/reuse/recycle.

Many of the paint products covered by the program have changed over time as a result of design for environment activity. In particular:

- There has been a steady shift in the marketplace from oil based (alkyd) paints to water based latex paints. This trend is expected to continue as the consumer preference for latex paint increases and technical specifications improve.
- Federal regulations relating to volatile organic compounds and the composition of surface coatings are hastening the process of reducing the environmental impact of paint products.

Tools used by Product Care Association that may have an impact on product life cycle and reduction of environmental impact include:

- Variable fees paid to the program by brand owners which increase with the size of the container
- Promotion to the consumer of the "B.U.D." rule, i.e. **B**uy what you need, **U**se what you buy and **D**ispose of the remainder responsibly
- Educating the consumer on the proper storage of leftover paint
- Research development into alternative management options for collected materials

6. Pollution Prevention Hierarchy and Product / Component Management

Product Care endeavours to manage collected products in accordance with the "pollution prevention hierarchy" as follows:

Paint

Leftover paint is the largest volume of the residual products managed by the program. Leftover paint is managed in a number of ways:

Reuse:

Reusable paint is given away at no charge through the Paint Exchange program to members of the public and to non-profit organizations to be used for its originally intended purpose. The Paint Exchange option is offered at most Product Care depots outside Metro Vancouver. Within Metro Vancouver, the paint exchange program is centralized at Product Care's facility in Surrey with three other paint exchange locations in Vancouver, North Vancouver and Maple Ridge.

In 2012 there were 96 paint exchange depots (out of 179 depots). This accounts for 54% of all the depots offering paint exchange. Users of the program included individuals, community organizations,

theatres and anti-graffiti programs. Many participants obtain information about the Paint Exchange program through the RCBC Materials Exchange program. During 2012, 1.8% of the volume of paint collected by Product Care was reused through the paint exchange program.

Recycling:

Product Care utilizes a number of options for paint recycling including:

- Reprocessing leftover paint into paint and coatings products.
- Latex paint as raw material incorporated in the manufacture of recycled concrete, and in the manufacture of Portland cement.

During 2012, although 100% of the latex paint collected by the program was recycled by one of these methods, the recycling option for oil based paint continues to be unavailable as the demand for recycled oil based paint remains limited. The combined total of paint reused (1.8%) and paint recycled (66.4%) in 2012 was 68.2% of all paint collected (latex or oil-based).

Energy Recovery:

Due to the high solvent content of alkyd (oil based) paints; alkyd paints are suitable for energy recovery. Through the process of fuel blending, 100% of the oil based paint collected by Product Care during 2012 were used as an alternative energy source in applications such as permitted incinerators. Product Care continues to search for recycling options for oil based paint. This is generally more difficult due to hazardous waste and transportation regulations which limit the movement of this kind of material, also the chemistry of alkyd paints makes it more difficult to recycle into paint and coating products, and the market for the recycled alkyd products is significantly smaller than that for the water based products and continues to diminish. In addition, regulations such as the Federal VOC Regulations, required tighter limits on certain chemical constituents, which tend to be higher in older paints.

Flammables

As a result of the nature of flammable products, and the fact that many flammable products are sold as fuels, collected leftover flammables are managed for energy recovery as alternative fuels in permitted facilities which comply with all air quality regulations.

Pesticides

Due to the nature of pesticides, there is no reuse or recycling option available, and all pesticides are incinerated at high temperature government regulated and permitted incinerators.

Gasoline

Due to the nature of gasoline, which is intended to be used as a fuel, collected waste gasoline is managed as an alternative fuel for energy recovery at permitted facilities.

Containers

Metal Container Recycling:

A total of approximately 828,000 kg of metal containers from paint, flammable liquids, pesticide (triple rinsed) and gasoline were sent for metal recycling

Plastic Container Recycling:

All 5 gal size plastic paint pails (approx. 134,000 kg) and plastic gasoline containers (approx. 6,000 kg) continue to be recycled. Further, approximately 4,700 kg of plastic from solvents and pesticide processing were triple rinsed and sent for plastics recycling.

Plastic Containers Energy Recovery:

Due to the limited demand for recycled polypropylene, 100% of plastic (polypropylene #5) one US gallon size paint cans were sent for energy recovery (approx. 91,000 kg)

7. Product Sold and Collected and Recovery Rate

Table 5 below shows the calculation of the recovery rate, based on the sales of paint sold in BC and the residual recovery volume of paint collected in 2012. Member reporting for the gasoline category is based on a per gasoline station basis, therefore sales volumes (in litres) are not available and are excluded from the flammable liquids/gasoline category. With respect to residual recovery volumes, for flammable liquids, gasoline collected volume are included as gasoline and flammable liquids are processed together and are indistinguishable.

Table 5 – Approximate Sales, residual recovery volume and recovery rate of BC paint, paint aerosols, flammable liquids, and pesticides.

2012	Paint (non aerosol) ²	Paint Aerosol ³	Flammable Liquids/Gasoline ⁴	Pesticides ⁵
Sales (litres) 1	28,465,954	1,070,018	2,569,270	98,851
Residual Recovery				
Volume (litres)	2,893,284	41,645	99,060	19,678
Recovery Rate	10.2%	3.9%	3.9%	19.9%

¹volumes reported as "Sales (litres)" are estimated by converting units reported to Product Care by its members and applying the typical container volume for each eco-fee category

²Paint residual recovery volume calculated using 124 litres per tubskid, based on the average volume generated per tubskid over the full year 2012 and adding the paint exchange volumes reported by collection sites which assumes that all containers collected are 75% full

³Paint aerosol residual recovery volume calculated using 36 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

⁴Flammable Liquids/Gasoline residual recovery volume calculated using 156 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

⁵Pesticide residual recovery volume calculated using 112 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

Table 6 shows the tubskids (or tubskid equivalents) collected in BC, broken down by each Regional District.

Table 6 – Tubskids* (or tubskid equivalents) collected by regional districts.

Paint/Paint Plus Depot	Paint	Aerosols	Solvents	Pesticides	Other Aerosols
Alberni Clayoquot	110	14	1	1	0
Bulkley Nechako	100	9	0	0	0
Capital Regional District	2407	82	84	33	21
Cariboo	122	13	1	1	0
Central Coast	5	1	0	0	0
Central Kootenay	250	15	5	3	4
Central Okanagan	843	36	22	5	8
Columbia Shuswap	232	10	6	2	2
Comox Strathcona	495	62	10	4	2
Cowichan Valley	584	41	32	10	6
East Kootenay	318	11	2	2	0
Fraser Fort George	205	11	9	5	0
Fraser Valley	1365	58	38	11	2
GVRD	11817	330	340	71	71
Kitimat Stikine	64	7	0	0	0
Kootenay Boundary	173	14	5	5	1
Mt. Waddington	45	8	0	0	0
Nanaimo Regional District	1118	49	34	13	8
North Okanagan	390	22	4	1	0
Northern Rockies	21	9	2	0	0
Okanagan Similkameen	429	18	5	2	0
Peace River	194	17	5	2	1
Powell River Regional District	69	4	3	1	0
Skeena-Queen Charlotte	39	5	4	0	0
Squamish Lillooet	209	9	0	0	0
Sunshine Coast	280	37	18	3	2
Thompson Nicola	519	24	5	1	1

^{*}Tubskids are 4'x4'x3' plastic boxes used for the collection of paint, paint aerosols, flammable liquids and pesticides. Drums are converted into tubskids at a factor of 0.3 drums per tubskid. The total tubskids have been rounded to the nearest decimal place.

8. Summary of Revenues and Expenditures

The program is funded by membership fees, known as "eco fees", remitted to Product Care by its members based on the volume of sales of the designated products.

BC Paint Fees

100 ml to 250 ml	20¢
251 ml to 1 litre	25¢
1.01 litres to 5 litres	60¢
5.01 litres to 23 litres	\$1.50
Aerosol paint (any size)	25¢

Flammable Liquids

750 ml or less		5¢
751 ml to 1 litre	2	10¢
1.01 litres to 2 l	itre	20¢
2.01 litres to 4 l	itres	40¢
4.01 litres to 10	litres	\$1.00

Household Pesticides

Less than 10 ml or g	1¢
0.01 litres to .89 litres or kg	60¢
0.9 litres to 1.79 litres or kg	\$1.20
1.8 litres to 10 litres or kg	\$2.40

Aerosol Flammable Liquids

1 to 75 ml	1¢
76 to 200 ml	5¢
201 ml and over	10¢

BC Gasoline

Per gasoline station in B.C.	\$11.25 per month
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9. Plan Performance

Plan Target	2012	Strategies for Improvement
1. Annual increase of three new paint depots and one new paint plus depots, for a total of four new depots a year.	Actual: 112 paint depots and 67 paint plus depots for a total of 179 depots in 2012.	Continue to add collection sites to the network, where gaps exists.
2012 Target: 118 paint depots and 58 paint plus depots for a total of 176 depots.	Note that paint plus depots are also regular paint depots, so the distinction does not affect service level. In essence, a net total of 7 depots with paint service were added from 2011 to 2012, resulting in a surplus of 3 depots beyond the 176 paint	
	depot target (by 2012).	
2. 4% annual increase of total	See Table 8 below for details.	The sales of paint in BC declined
collected volumes (container capacity volume) for the paint,	For paint, a 1.9% increase in container capacity volume was	in 2012 versus 2011, which potentially reduced the amount
flammable liquids categories and maintain pesticides collection	achieved.	of paint available to collect.
volume to the 2011 baseline.	Both flammable liquids and pesticides surpassed the 4% target, with an increase of 4.1% for flammable liquids and 9% for pesticides.	The program will continue to focus on enhancing the collection network and to increase consumer awareness.
3. Increase volume of paint being	1.8% of paint collected was	Continue to promote reuse and
managed through reuse to 3% of paint collected by 2016	reused in 2012. The 3% target is set for 2016, allowing us more time to reach this target.	paint exchange program
4. Maintain rate of 100%	Achieved in 2012.	N/A
recycling of latex paint	7.6.116.764 111 2012.	1,7,7
5. Maintain rate of 100% recycling of metal and #2 plastic	Achieved in 2012.	N/A
paint containers		

6. Maintain rate of 95% of #5	100% of #5 plastic paint and	N/A
plastic paint containers and	flammable containers were	
flammable plastic containers	managed for energy recovery in	
managed for energy recovery	2012	
7. Maintain rate of 100% of	Achieved in 2012.	N/A
plastic and metal gasoline		
containers being recycled		
8. Identify options/technology	Achieved in 2012. 100% of	N/A
for recycling pesticide containers	plastic pesticide containers are	
	triple rinsed and recycled.	

As described in the 2012-2016 BC Paint and HHW Program Plan, although the year to year residual recovery volume historically has been reported upon (Table 7), the performance indicator that Product Care prefers to report with moving forward is the container capacity volume (Table 8). The container capacity volume, also known as "equivalent litre container" (ELC), is a measure of the capacity of the original containers that are returned through the program. These figures are extrapolated from the number of tubskids of program products managed by the program. The preference for using container capacity volume is based on the fact that Product Care has no control on the amount of paint leftover *inside* a paint can (what residual recovery volume measures), but we can have some control on the number of paint cans returned (what container capacity volume measures).

Table 7 – % change 2012 over 2011 of the approximate total collected volumes (residual recovery volume) for paint, flammable liquids, and pesticides.

Residual recovery volume	Paint (non aerosol) ¹	Paint Aerosol ²	Flammable Liquids/Gasoline ³	Pesticides ⁴
2011	2,807,027	35,216	93,980	19,022
2012	2,893,284	41,645	99,060	19,678
2012 increase vs 2011	3.1%	18.3%	5.4%	3.5%

¹Paint residual recovery volume calculated using 124 litres per tubskid, based on the average volume generated per tubskid over the full year 2012 and adding the paint exchange volumes reported by collection sites which assumes that all containers collected are 75% full

Table 8 – % change 2012 over 2011 of the approximate total collected volumes (container capacity volume*) for paint, flammable liquids, and pesticides.

Container capacity volume	Paint (non aerosol)	Paint Aerosol	Flammable Liquids/Gasoline	Pesticides
2011	9,618,048	192,588	289,930	69,638
2012	9,801,648	202,440	301,760	75,902
2012 increase vs 2011	1.9%	5.1%	4.1%	9.0%

^{*}Container capacity volume is calculated by converting the total number of tubskids collected into equivalent litre containers, which is 432 litres per tubskid, and each drum collected is considered 0.3 of a tubskid

²Paint aerosol residual recovery volume calculated using 36 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

³Flammable Liquids/Gasoline residual recovery volume calculated using 156 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

⁴Pesticide residual recovery volume calculated using 112 litres per tubskid, based on the average volume generated per tubskid over the full year 2012

Appendices / Additional Information and Third Party Assurance

Appendix A: BC Paint and HHW Depot List Sorted by Regional District, as of Dec. 31, 2012

Depot Name	Regional District	City	Address	Postal Code	Paint Exchange	Paint Plus
Sun Coast Eco Depot	Alberni Clayoquot	Port Alberni	3620 3rd Avenue	V9Y 4E8	no	yes
The Bottle Depot	Alberni Clayoquot	Port Alberni	3533 4th Avenue	V9Y 4H3	yes	yes
Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	3366 Fraser Lake Airport Road	VOJ 1EO	yes	no
Burns Lake Transfer Station	Bulkley Nechako	Burns Lake	4410 Babine Lake Road	V0J 1E0	yes	no
Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	5121 Necoslie Road	V0J 1P0	yes	no
Knockholt Sub-Regional Landfill	Bulkley Nechako	Houston	8072 Aitken Road 8 km. East of Houston	V0J 1E0	yes	no
Nechako Valley School Bottle Depot	Bulkley Nechako	Vanderhoof	3rd & Nechako	V0J 3A0	yes	no
Ouellette Bros. Building Supplies	Bulkley Nechako	Fort St. James	2880 Highway 27 North	V0J 1P0	no	yes
Smithers/Telkwa Transfer Station	Bulkley Nechako	Smithers	6150 Donaldson Rd South (off Hwy. 16) Box 399	V0J 2N0	yes	yes
Alpine Disposal & Recycling	Capital Regional District	Victoria	1045 Dunford Avenue	V9B 2S4	no	yes
Ellice Recycle Ltd.	Capital Regional District	Victoria	516 David Street	V8T 2C8	no	yes
Gabriola Island Recycling Depot	Capital Regional District	Gabriola Island	700 Tin Can Alley	VOR 1X3	yes	yes
Hartland Recycling Depot	Capital Regional District	Saanich	#1 Hartland Avenue	V9E 1J9	yes	yes
Mayne Island Recycling Society	Capital Regional District	Mayne Island	390 Campbell Bay Rd	V0N2J0	no	no
Oak Bay Recycling Depot	Capital Regional District	Oak Bay	1771 Elgin Road	V8R 5L7	no	no
Pender Island Recycling Society	Capital Regional District	Pender Island	4400 Otter Bay Road	V0N 2M1	yes	no
RONA - Baywest Hardware Ltd.	Capital Regional District	Victoria	220 Bay Street	V9A 3K5	no	no
RONA Home & Garden (Langford)	Capital Regional District	Victoria	850 Langford Parkway	V9B 2P3	no	no
Saltspring Island Recycling	Capital Regional District	Saltspring Island	349 Rainbow Road	V8K 2K6	no	yes
Sidney Bottle Depot	Capital Regional District	Sidney	#5-10025 Galaran Road	V8L 3S1	yes	no
Sooke & District Garbage Depot	Capital Regional District	Sooke	6228 Sooke Road	V9Z 0G7	no	no
Central Cariboo Disposal Services	Cariboo	Williams Lake	100-5101 Frizzi Road	V2G 5E4	yes	yes
Gold Trail Recycling	Cariboo	100 Mile House	720 Sollows Crescent	VOK 2E0	yes	no
Quesnel Landfill Site	Cariboo	Quesnel	#5 Carson Pit Road, Municipal Landfill	V2J 4B9	no	no
RONA - Interlakes Building	Cariboo	Lone Butte	7251 Levick Road C-1 The Corner RR #1	V0K 1X0	no	no
RONA Home Centre (Quesnel)	Cariboo	Quesnel	450 Johnston Ave	V2J 3M5	no	no
RONA Home Centre (Willams Lake)	Cariboo	Williams Lake	298 Proctor Street	V2G 1S1	no	no
Bella Coola Recycling Depot	Central Coast	Bella Coola	1310 Walker Park Road	VOT 1CO	yes	no
Columbia Bottle Recycling	Central Kootenay	Creston	1-1420 Northwest Blvd.	V0B 1G6	yes	no
Kaslo Building Supplies	Central Kootenay	Kaslo	6521 Highway 31	V0G 1M0	no	yes
Nelson Leafs Recycling	Central Kootenay	Nelson	120 Silica Street	V1L 5X4	yes	yes
Silverton Building Supplies	Central Kootenay	Silverton	216 Lake Avenue	V0G 2B0	no	no
Battery Doctors	Central Okanagan	Kelowna	1972 Windsor Road	V1Y 4R5	yes	yes

Depot Name	Regional District	City	Address	Postal Code	Paint Exchange	Paint Plus
Boucherie Self Storage & Bottle Depot	Central Okanagan	Westbank	2711 Kyle Road	V1Z 2M9	yes	yes
RONA Home & Garden (Kelowna)	Central Okanagan	Kelowna	1711 Springfield Road	V1Y 5V5	no	no
B&D Bottlers Ltd	Columbia Shuswap	Revelstoke	97 Cartier Street	V0E 2S0	yes	no
Bill's Bottle Depot	Columbia Shuswap	Salmon Arm	2840 13th Avenue S.W.	V1E 4N9	yes	yes
RONA - Glacier Building Supplies	Columbia Shuswap	Revelstoke	96 Cartier Street	V0E 2S0	no	no
RONA - Shuswap Building Supplies	Columbia Shuswap	Scotch Creek	3838 Squilax/Anglemont Road	VOE 3LO	no	no
RONA Home Centre (Salmon Arm)	Columbia Shuswap	Salmon Arm	2430 Highway #1 West, Box 99	V1E 4N2	no	no
Scotch Creek Bottle Depot	Columbia Shuswap	Scotch Creek	3855 Squilax-Anglemont Hwy	V0E 3Z0	yes	yes
Campbell River Bottle Depot	Comox Strathcona	Campbell River	1580F Willow Street	V9W 3M7	yes	yes
Comox Return Centre	Comox Strathcona	Comox	678 Anderton Road	V9M 2J3	yes	no
Cortes Island Recycling	Comox Strathcona	Cortes Island	1300 Squirrel Cove Road		yes	yes
Courtenay Return-It Depot	Comox Strathcona	Courtenay	493 Puntledge Road	V9N 3P9	yes	yes
RONA Building (Campbell River)	Comox Strathcona	Campbell River	2780 South Island Hwy	V9W 1C7	no	no
Village of Gold River	Comox Strathcona	Gold River	Public Works Yard, Hilke Road	VOP 1G0	yes	yes
Bings Creek Solid Waste	Cowichan Valley	Duncan	3900 Drinkwater Road	V9L 6K9	yes	yes
Cowichan Valley Bottle Depot	Cowichan Valley	Duncan	6476 Norcross Road	V9L 5T3	yes	yes
Junction Bottle Depot Ltd.	Cowichan Valley	Ladysmith	149 Oyster Bay Drive	V9G 1A3	yes	no
Meade Creek Recycling Drop-Off Depot	Cowichan Valley	Lake Cowichan	8855 Youbou Road (& Teleglobe Road)	VOR 2G0	yes	yes
Peerless Road Recycling	Cowichan Valley	Ladysmith	Trans Canada Hwy at Thicke Road	V9G 1A4	yes	yes
RONA Building Centre (Cobble Hill)	Cowichan Valley	Cobble Hill	3730 Trans Canada Hwy	VOR 1L0	no	no
RONA Building Centre (Duncan)	Cowichan Valley	Duncan	2945 Green Road	V9L 6C7	no	no
Cranbrook Bottle Depot	East Kootenay	Cranbrook	#3 - 1125 Industrial Road	V1C 5E3	yes	yes
Fernie Bottle Depot	East Kootenay	Fernie	1291 Ridgemont Avenue	V0B 1M0	yes	no
Invermere Fire Department	East Kootenay	Invermere	626-4th Street	V0A 1K0	yes	no
New & Nearly New	East Kootenay	Kimberley	1685 Warren Avenue	V1A 1R5	yes	no
RONA - Cranbrook Building Centre	East Kootenay	Cranbrook	1500 Theatre Road	V1C 7G1	no	no
RONA - Northstar Hardware	East Kootenay	Invermere	410 Borden Street	V0A 1K0	no	no
Irly Building Center - Mackenzie	Fraser Fort George	Mackenzie	#200 Mackenzie Road	V0J 2C0	no	no
Nechako Bottle Depot	Fraser Fort George	Prince George	1922 1st Avenue	V2L 2Y9	no	yes
Rex's Recycling Centre	Fraser Fort George	Valemount	1020 Commercial Drive	V0E 2Z0	yes	no
RONA - Capital Building Supplies	Fraser Fort George	Prince George	41150 Cowart Road	V2N 6H9	no	no
Abbotsford Bottle Depot	Fraser Valley	Abbotsford	33236 Walsh Avenue	V2S 2A3	no	yes
Abbotsford Community Services	Fraser Valley	Abbotsford	33670 Valley Road	V2S 3S9	yes	yes
Aldergrove Return-It	Fraser Valley	Aldergrove	27482 Fraser Hwy	V4W 3N5	yes	no
Chilliwack Bottle Depot	Fraser Valley	Chilliwack	#2, 45934 Tretheway Avenue	V2P 1K5	no	yes
Mission Recycling Depot	Fraser Valley	Mission	7229 Mershon Avenue	V2V 4M5	yes	yes
RONA Home & Garden (Abbotsford)	Fraser Valley	Abbotsford	34530 McConnell Road	V2S 8H2	no	no
RONA Home Centre (Chilliwack)	Fraser Valley	Chilliwack	45656 Yale Road West	V2P 2N3	no	no
RONA Home Centre (Clearbrook)	Fraser Valley	Abbotsford	32073 South Fraser Way	V2T 1W3	no	no
RONA Home Centre (Hope)	Fraser Valley	Норе	840 - 5th Ave Box 818	VOX 1LO	no	no
RONA Home Centre (Mission)	Fraser Valley	Mission	32290 Lougheed Hwy	V2V 1A4	no	no
Sardis Bottle Depot	Fraser Valley	Chilliwack	45635B Lark Road	V2R 3N5	yes	no
Agassiz Bottle Depot	GVRD	Agassiz	7659 Industrial Way	V2N 3N3	yes	yes
Biggar Bottle Depot	GVRD	Port Coquitlam	2577 Kingsway Avenue	V3C 1T5	no	-
Burnaby Recycling Depot	GVRD	Burnaby	4800 Still Creek Avenue	V5G 1N3		yes
		· ·			no	yes
East Van Bottle Depot Fleetwood Bottle Return Depot	GVRD	Vancouver	2605 Kaslo Street	V5M 3G9	no	yes
Ltd.	GVRD	Surrey	15093 Fraser Highway	V3R 3P2	no	no

Depot Name	Regional District	City	Address	Postal Code	Paint Exchange	Paint Plus
Go Green Depot & Recycling	GVRD	Vancouver	#7 East 7th Avenue (#7 - 2286 Ontario Street)	V5X 2G9	no	no
Joe's Bottle Depot	GVRD	Vancouver	4394 Main Street (at Rear)	V5V 3P9	no	no
Kitchener Bottle Depot Ltd.	GVRD	Burnaby	3931 Graveley Street	V5C 3T4	no	no
Ladner Bottle Depot	GVRD	Delta	4930 Elliott Street	V4K 2Y1	no	no
Langley Bottle Depot	GVRD	Langley	20137 Industrial Avenue	V3A 4K6	no	no
Lee's Bottle Depot	GVRD	Burnaby	7415 Buller Avenue	V5J 4S6	no	no
Lougheed Return-It Depot	GVRD	Coquitlam	1045A Lougheed Highway	V3K 6N5	yes	no
New Westminster Recycling	GVRD	New Westminster	65 E 6th Avenue (far left corner of Canada Games)	V3L 1H9	no	no
North Shore Bottle Depot	GVRD	North Vancouver	235 Donaghy Avenue	V7P 2L6	yes	no
North Van. Transfer Station	GVRD	North Vancouver	30 Riverside Dr.	V7H 1T4	no	yes
Regional Recycling - Burnaby	GVRD	Burnaby	2961 Norland Avenue	V5B 3A9	yes	yes
Regional Recycling - Richmond	GVRD	Richmond	13300 Vulcan Way	V6V 1K2	yes	yes
Regional Recycling - Vancouver	GVRD	Vancouver	960 Evans Avenue	V6A 2L2	yes	yes
Richmond Recycling Depot	GVRD	Richmond	5555 Lynas Lane	V7C 5B2	no	yes
, , ,	GVRD	Maple Ridge	10092 - 236 Street	V2X 7G2	yes	yes
RONA - BH Allen Building Centre	GVRD	North Vancouver	915 West First Street	V7P 1A4	no	no
RONA - GA Hardware Ltd.	GVRD	Port Coguitlam	3217 Coast Meridian Road	V3B 3N3	no	no
RONA - Mack Foster (Richmond)	GVRD	Richmond	7111 Elmbridge Way	V6X 3J7	no	no
RONA Home & Garden (Grandview)	GVRD	Vancouver	2727 East 12th Ave	V5M 4W3	no	no
RONA Home Centre (Austin)	GVRD	Coquitlam	425 Lebleu	V3K 6X4	no	no
RONA Home Centre (Burnaby)	GVRD	Burnaby	7260 Edmonds Street	V3N 1A6	no	no
RONA Home Centre (Coquitlam)	GVRD	Coquitlam	2798 Barnet Highway	V3B 1B9	no	no
RONA Home Centre (Fleetwood)	GVRD	Surrey	16659 Fraser Hwy	V3S 2X6	no	no
RONA Home Centre (King George)	GVRD	Surrey	6965 King George Hwy	V3W 5A1	no	no
RONA Home Centre (Kingsway)	GVRD	Vancouver	1503 Kingsway	V5N 2R8	no	no
RONA Home Centre (Maple						
Ridge)	GVRD	Maple Ridge	21213 Lougheed Highway	V2X 2R4	no	no
RONA Home Centre (North Vancouver)	GVRD	North Vancouver	1160 East 3rd (Park & Tilford)	V7J 1B8	no	no
RONA Home Centre (South Surrey)	GVRD	Surrey	3165 King George Hwy	V4P 1B8	no	no
Scott Road Bottle Depot	GVRD	Surrey	Unit 2 - 12111 86th Avenue	V3W 3H8	no	no
Semiahmoo Bottle Depot	GVRD	Surrey	Unit 28 & 29 - 15515 24th Avenue	V4A 2J4	no	no
South Van Bottle Depot	GVRD	Vancouver	34 East 69th Avenue	V5X 4K6	yes	yes
Steveston Return-It Depot	GVRD	Richmond	2 - 12320 Trites Road	V7E 3R7	yes	no
Tsawassen Bottle Depot	GVRD	Delta (Tsawwassen)	5636 12th Avenue (Tsawwassen)		yes	no
Walnut Grove Bottle Depot	GVRD	Langley	#224, 9640-201 Street	V1M 3E8	no	yes
Willowbrook Recycling Depot	GVRD	Langley	19645-60th Avenue	V3A 1A8	no	no
Kitimat Recycling Depot	Kitimat Stikine	Kitimat	314 Railway Avenue	V8C 2G2	yes	no
Lakelse Holdings Ltd.	Kitimat Stikine	Terrace	3098 Kofoed Drive	V8G 3P9	yes	yes
New Hazelton Bottle Depot	Kitimat Stikine	New Hazelton	3421 Bowser Street, PO Box 787	V0J 2J0	yes	no
RONA - Terrace Builders	Kitimat Stikine	Terrace	3207 Munroe Street	V8G 3B3	no	no
Tidewater Equipment	Kitimat Stikine	Stewart	401 Brightwell Street	V0C 3B3	yes	no
Beaverdell Landfill	Kootenay Boundary	Beaverdell	5300 Hwy. 33	V0H 1H0	yes	yes
Grand Forks Regional Landfill	Kootenay Boundary	Grand Forks	8798 Granby Road	V0H 1H0	yes	yes
McKelvey Creek Landfill	Kootenay Boundary	Trail	1900 Highway 3B	V1R 4S8		-
	Kootenay Boundary	Bridesville	5667 Townsite Road	V1K 458 V0H 1B0	yes	yes
Norbert Salvage	Kootenay Boundary	Trail		V1R 3M8	yes	
Trail Bottle Donot	INDUCEDAY DUUNGAN	i i a ii	562 Rossland Avenue	A TU DIAIO	yes	no
Trail Bottle Depot		Croonwood	20E0 Motherlade Bood	VOL 100		1.00
·	Kootenay Boundary Mt. Waddington	Greenwood Alert Bay	2050 Motherlode Road 99 Fir Street	V0H 1H0 V0N 1A0	yes no	yes no

Depot Name	Regional District	City	Address	Postal Code	Paint Exchange	Paint Plus
Seven Mile Recycling Centre	Mt. Waddington	Port McNeill	Highway 19	VON 2R0	yes	yes
Nanaimo Recycling Exchange Society	Nanaimo Regional District	Nanaimo	2477 Kenworth Road	V9T 5K4	yes	yes
Parksville Bottle & Recycling Depot	Nanaimo Regional District	Parksville	611A Alberni Highway	V9P 1J9	yes	yes
Qualicum Bottle Depot	Nanaimo Regional District	Qualicum Beach	Unit #4, 141 - East 4th Avenue	V9P 1S3	yes	no
RONA Building Centre (Nanaimo)	Nanaimo Regional District	Nanaimo	1250 Island Hwy South	V9R 6N6	no	no
Armstrong Collision	North Okanagan	Armstrong	3750 Pleasant Valley Road	V0E 1B0	yes	no
Chasers Bottle Depot	North Okanagan	Vernon	4702 - 31 Street	V1T 5J9	yes	yes
Interior Freight & Bottle Ltd.	North Okanagan	Vernon	4205 24th Avenue	V1T 1M1	yes	no
KBM Autoworks	North Okanagan	Lumby	1862 Vernon Street	V0E 2G6	yes	no
RONA Home Centre (Vernon)	North Okanagan	Vernon	2201 - 58th Ave	V1T 9T5	no	no
Wide Sky Disposal	Northern Rockies	Fort Nelson	4903 49th Avenue	VOC 1RO	yes	yes
Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Penticton Landfill - Reservoir Road (5km NE)		yes	yes
J&C Bottle Depot	Okanagan Similkameen	Penticton	200 Rosetown Avenue	V2A 3J4	yes	yes
Oliver Sanitary Landfill	Okanagan Similkameen	Oliver	off Black Sage Road, approx 7km south	V2A 5J9	yes	no
Osoyoos Bottle Depot	Okanagan Similkameen	Osoyoos	8305-72nd Avenue	V0H 1V0	yes	no
RONA Home Centre (Penticton)	Okanagan Similkameen	Penticton	348 Duncan Ave West	V2A 7N1	no	no
Summerland Bottle Depot	Okanagan Similkameen	Summerland	9615A Victoria Road South	V0H 1Z2	yes	no
Summerland Landfill	Okanagan Similkameen	Summerland	17202 Bathville Road	V0H 1Z0	yes	yes
Town of Princeton	Okanagan Similkameen	Princeton	171 Princeton Summerland Road (Princeton Landfill)	V0X 1W0	yes	no
Chetwynd Lions Recycling	Peace River	Chetwynd	4824 -54th Street	VOC 1J0	yes	no
D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	925-100 Avenue	V1G 1W2	yes	yes
FSJ Bottle Drop	Peace River	Fort St. John	10104 - 93rd Avenue	V1J 1E2	yes	yes
RONA Bulding Centre (Fort St. John)	Peace River	Fort St. John	11611 Alaska Hwy	V1J 4M7	no	no
Augusta Recyclers Ltd.	Powell River Regional District	Powell River	7346 Highway 101	V8A 1W1	yes	yes
RONA - Powell River Building Supply	Powell River Regional District	Powell River	4750 Joyce Ave	V8A 3B6	no	no
Islands Regional Landfill Depot	Skeena-Queen Charlotte	Port Clements	71454, Highway 16	V0T 1R0	yes	no
Regional Recycling - Prince Rupert	Skeena-Queen Charlotte	Prince Rupert	251 Kaien Road	V8J 1A6	yes	yes
RONA - Tyee Building Supplies	Skeena-Queen Charlotte	Prince Rupert	405 East 3rd Ave	V8J 1K7	no	no
Carney's Waste Systems - Pemberton	Squamish Lillooet	Pemberton	1947 Carpenter Road (Pemberton Industrial Park)	V8B 0K8	yes	yes
Carney's Waste Systems - Squamish	Squamish Lillooet	Squamish	38950 Queens Way	V8B 0K8	yes	yes
Carney's Waste Systems - Whistler	Squamish Lillooet	Whistler	100 Brandywine Forestry Rd, off Callaghan Valley d	V0N 1B1	yes	no
Lillooet Glass & Tire	Squamish Lillooet	Lillooet	561 Main Street	V0K 1V0	yes	no
RONA Home Centre (Squamish)	Squamish Lillooet	Squamish	39009 Discovery Way	V0N 3G0	no	no
RONA Home Centre (Whistler)	Squamish Lillooet	Whistler	1350 Alpha Lake Road	V0N 1B1	no	no
RONA Pemberton Valley Hardware	Squamish Lillooet	Pemberton	7426 Prospect Street PO Box 519	V0N 2L0	no	no

Depot Name	Regional District	City	Address	Postal Code	Paint Exchange	Paint Plus
SLRD Lillooet Landfill	Squamish Lillooet	Lillooet	405 Landfill Road	V0K 1V0	yes	yes
Gibsons Recycling Depot	Sunshine Coast	Gibsons	1018 Venture Way	V0N 1V0	yes	yes
GRIPS Recycling	Sunshine Coast	Pender Harbour	Hwy 101, at Menacher Road	V0N 2H0	yes	no
RONA Home Centre (Madeira Park)	Sunshine Coast	Madeira Park	12390 Sunshine Coast Hwy	VON 2H0	no	no
Sechelt Landfill	Sunshine Coast	Sechelt	Dusty Road	V0N 3A0	yes	yes
Barnhartvale Landfill	Thompson Nicola	Kamloops	970 Eliza Road	V2C 6V6	no	no
Lorne Street Bottle Depot	Thompson Nicola	Kamloops	270 Halston Road	V2H 1N6	yes	yes
Merritt Home Hardware	Thompson Nicola	Merritt	1701 Voght Street	V1K 1B8	no	yes
Merritt Machine Works Ltd.	Thompson Nicola	Merritt	1120 McFarlane Way	V1K 1B9	yes	no
Mission Flats Landfill	Thompson Nicola	Kamloops	3095 Mission Flats Road	V2C 1A2	yes	yes
Quality Glass Ltd.	Thompson Nicola	Ashcroft	107 Brink Street	V0K 1A0	yes	no
RONA - North Valley Supply Ltd.	Thompson Nicola	Clearwater	213 North West Old Thompson Hwy	VOE 1NO	no	no
RONA Home Centre (Kamloops)	Thompson Nicola	Kamloops	416 Mt. Paul Way	V2H 1A8	no	no
RONA Home Centre (Versatile)	Thompson Nicola	Kamloops	1555 Versatile Drive	V1S 1W7	no	no
Starlite Auto Wrecking & Repair	Thompson Nicola	Sorrento	1408 London Lane Road	V0E 2W0	yes	no
Super Save Bottle Depot	Thompson Nicola	Clearwater	#10 Old North Thompson Hwy	V0E 1N0	yes	no

Appendix B: 2012 BC Paint and HHW Audited Financial Statements

PRODUCT CARE ASSOCIATION -BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2012



PRODUCT CARE ASSOCIATION BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM Statement of Revenues and Expenses

For the year ended 31 December 2012

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INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment,

As required the British Columbia Environmental Management Act, Recycling Regulation 8(2)(f)(ii), we have audited the statement of revenues and expenses of the BC Paint and Household Hazardous Waste Program (the "Statement") as reported by Product Care Association for the year ended 31 December 2012 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



INDEPENDENT AUDITORS' REPORT - continued

Opinion

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Paint and Household Hazardous Waste Program as reported by Product Care Association for the year ended 31 December 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Restriction on Distribution

This report is prepared on the direction of Product Care Association's management and the requirements of British Columbia Environmental Management Act, Recycling Regulation 8(2)(f)(ii). As a result, the report may not be suitable for another purpose. Our report is intended solely for Product Care Association's management and the BC Ministry of Environment and should not be distributed to other parties.

holpe, Benson LLP CHARTERED ACCOUNTANTS

Vancouver, Canada 21 May 2013



PRODUCT CARE ASSOCIATION - BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

Statement of Revenues and Expenses For the year ended 31 December 2012

		2012
Revenues		
Liquid paint	\$	3,658,112
Aerosol paint	•	899,804
Solvents		357,495
Pesticides		152,565
Petroleum		122,317
Other		69,540
	-	5,259,833
Program expenses		
Collection		
Collection - depot payments		1,335,932
Transportation - inbound		791,369
		2,127,301
Processing facility (Note 3)		
Wages and benefits		761,686
Fixed rent, utilities and other		391,719
Variable costs		284,365
		1,437,770
Third party disposal	 -	
Third party disposal		1,214,839
Transportation - outbound		118,709
		1,333,548
Other expenses		
Depreciation		110,728
Communications		173,270
	<u></u>	283,998
Total program expenses	-	5,182,617
General and administrative expenses (Note 2(d))	-	316,516
Excess (deficiency) of revenues over expenses for the year	\$	(239,300)

The accompanying notes are an integral part of this statement.



PRODUCT CARE ASSOCIATION - BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2012

1. Basis of Presentation

This Statement includes the revenues and expenses of the BC Paint and Household Hazardous Waste Program, a segment of the operations of Product Care Association (the "Association").

2. Summary of Significant Accounting Policies

This statement of revenues and expenses is prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Revenue Recognition

Revenue from eco-fees is recognized at the time an eco-fee applicable product is sold by a member of the Association, and the eco-fee becomes due and payable.

(b) Capital Assets

Capital assets are recorded at cost. The Association provides for amortization using the straightline method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Storage Depots	5 years
Office Equipment	2 years
Depot Equipment	2, 3 and 5 years
Leasehold Improvements	5 years

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for notfor-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

(d) General and Administrative Expenses

A portion of the total general and administrative expenses of Product Care Association, net of expense recoveries, has been allocated to this program. The allocation of general and administrative expenses to this program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all Product Care Association programs.

ROLFE, BENSON LLP

CHARTERED ACCOUNTANTS

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand with an estimated cost to process, transport and recycle of \$99,304 which will be incurred in 2013.

PRODUCT CARE ASSOCIATION

NON-FINANCIAL AUDIT OF BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

31 DECEMBER 2012





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INDEPENDENT AUDITOR'S REPORT

To the British Columbia Ministry of Environment:

We have audited the following Sections within Product Care Association's Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2012 (together the "Subject Matter"):

- Table 1 and Appendix A Collection facilities;
- Table 5 Product sold and collected:
- Table 5 Recovery rate; and
- Description of performance for the year in relation to target 1 on page 13 of the Annual Report.

The objective of this Report is to disclose how the Association's management has discharged its responsibility to report on the Subject Matter in accordance with Sections 8(2)(b), and (e) of the Recycling Regulation.

The Subject Matter is the responsibility of the Association's management who have prepared the Subject Matter in accordance with the evaluation criteria which are an integral part of the Subject Matter. Our responsibility is to express an opinion on this Subject Matter based on our audit. Our audit does not constitute a legal determination on the Association's compliance with the Recycling Regulation.

EVALUATION CRITERIA

The suitability of the evaluation criteria is the responsibility of management. The evaluation criteria presented in Attachment 1 are an integral part of the Subject Matter and address the relevance, completeness, reliability, neutrality and understandability of the Subject Matter.

SCOPE OF THE AUDIT

We carried out our audit in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants. This Standard requires, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to understand and audit the information included within the Subject Matter, and that they comply with specific requirements to ensure their independence.



An audit includes examining, on a test basis, evidence supporting the amounts and disclosures within the Subject Matter. An audit also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Subject Matter. The main elements of our work were:

- confirming the existence of collection facilities and their understanding of the program by reviewing contracts, performing site visits, telephone contact with the facilities and internet research;
- comparing the number of collection facilities to the prior year and investigating the reasons for any changes;
- checking the units of product sold during the year and agreeing to the audit work performed in relation to the Association's audited financial statements;
- checking the units of product collected during the year by agreeing to supporting shipping documentation on a test basis;
- assessing the appropriateness of the conversion factors used to translate units sold and units collected into liters;
- re-performing conversion calculations on a test basis;
- · recalculating recovery rates; and
- ensuring wording of annual report is reflective of audit findings.

OPINION

In our opinion, the Subject Matter within Product Care Association's Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2012 presents fairly in accordance with the evaluation criteria, in all material respects:

- the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- the description of how total amounts of the producer's product sold and collected and, if applicable, the producer's recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b) and (e) of the Recycling Regulation.

Our report has been prepared solely for the purposes of management's stewardship under the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to the Association, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

CHARTERED ACCOUNTANTS

Molfe, Benson LLP

Vancouver, Canada 27 June 2013



Appendix 1

EVALUATION CRITERIA

The following evaluation criteria were applied to the assessment of the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation:

- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the annual report.
- Collection facilities have a signed contract with the Association, a physical location that is available to collect program materials, and the staff of the facility has an adequate understanding of the program.
- Reasons for any changes in the number of collection facilities from the previous annual report are supported by valid business purposes and adequately disclosed in the annual report.
- The definition of a collection facility as disclosed in the annual report is accurate.

The following evaluation criteria were applied to the assessment of the description of how total amounts of the producer's product sold and collected and, if applicable, the producer's recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation:

- The Association maintains a listing of product sold by product category for the fiscal year which agrees to the amounts disclosed in the annual report.
- The units of product sold per program category have been recalculated using the data included in the Association's audited financial statements.
- The calculation of total liters of program material sold is based on total units sold converted to liters based on the average volume of the most popular container sizes sold as provided by the Association's members.
- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the annual reports:
- Each shipment of product collected is supported by documentation indicating the total units
 collected and the type of program materials collected which has been agreed upon by the shipper,
 receiver and carrier.
- The calculation of total liters of program materials collected is based on total units collected and converted to liters using the standard volume of containers used to collect the materials and the average liters of program materials collected from each container.
- The calculation of the recovery rate has been performed accurately using the appropriate sources of information for product collected and product sold.



The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b) and (e) of the Recycling Regulation:

- All stewardship plan targets relating to Section 8(2)(b) and (e) of the Recycling Regulation have been identified and disclosed in the annual report.
- The expected outcomes and target dates as included in the annual report are consistent with the targets in the approved stewardship plan.
- The facts disclosed in the annual update on progress are supportable by evidence, neutral and understandable.

