

Product Care Association PaintRecycle Annual Report to the Director 2014

**Submitted to: Cameron Lewis
Executive Director
Waste Prevention
PO Box 9341, STN PROV GOVT
Victoria, BC V8W 9M1**

**Prepared by: Product Care Association
105 West 3rd Ave
Vancouver, BC V5Y 1E6**

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1. Executive Summary

The BC Paint and Household Hazardous Waste (HHW) program (“Program”) has been in operation since 1994 under the operation and management of Product Care Association (“PCA”). The Program operates pursuant to the requirements of the *Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*, as well as the British Columbia Paint and Household Hazardous Waste (HHW) Product Stewardship Plan submitted to the Ministry of Environment covering January 1, 2012 to December 31, 2016 (“Program Plan”). This annual report provides the information required pursuant Section 8(2) of the Regulation.

Products within plan	• Architectural paints & coatings (household), consumer, industrial, automotive paint aerosols • Domestic pesticides • Flammable liquids and aerosols • Gasoline
Program website	http://www.regeneration.ca/programs/paint/british-columbia/

The following chart summarizes the deliverables associated with requirements set out in the Regulation.

Regulatory Provision	Program Area	Summary of Activities in 2014
Part 2, section 8(2)(a)	Public Education Materials and Strategies	• Introduced a new consumer-facing brand “ReGeneration”. • Developed new website (ReGeneration.ca). • Conducted Digital advertising campaigns. • Presented double page spread in the Vancouver Sun. • Event marketing. • Placed Yellow Pages ads in publications across B.C. • Advertised in municipal calendars in collaboration with regional districts. • Replenished point-of-sale brochures, posters, and paint can stickers replenished as requested. • Through, the Stewardship Agencies of B.C. (SABC), contracted with Recycling Council of British Columbia (RCBC) to provide consumer-facing information about the program via hotline services. • Collaborated and participated with other stewardship agencies in the BC Used Oil Management Association (BCUOMA) Ambassadors Program

Regulatory Provision	Program Area	Summary of Activities in 2014
Part 2, section 8(2)(b)	Collection System and Facilities	- Added a net total of 6 collection sites in 2014, for a total of 212 collection sites as of Dec. 31, 2014. - Of the 212 collection sites, 119 were paint-only and 93 were paint-plus collection sites. 22 collection events took place in 2014.
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	- 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.
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<u>Paint (Latex/Alkyd):</u> - Reuse: 2.6% of all paint collected by PCA was reused through the Paint Exchange program. - Recycling: 99.3% of latex paint was recycled back into paint and coating products or recycled into concrete/Portland cement. - Landfill: 0.7% of latex paint was sent to a landfill. - Energy recovery: 100% of alkyd paint, was sent to energy recovery as an alternative energy source in permitted incinerators. <u>Paint containers:</u> - Recycling: 100% of metal cans and pails and 100% of plastic pails were recycled. - Energy recovery: 23% of polypropylene paint cans were recycled and 77% were used as an alternative energy source in permitted incinerators. <u>Paint aerosols and containers:</u> - Recycling: All paint aerosol containers were recycled. - Energy Recovery: 100% of paint aerosol residuals were sent to energy recovery as an alternative energy source in permitted incinerators. <u>Flammables liquids and containers:</u> - Recycling: 100% of flammable containers were recycled. - Energy recovery: 100% of flammable liquids were sent to energy recovery as an alternative energy source in permitted incinerators. <u>Pesticides and containers:</u>

Regulatory Provision	Program Area	Summary of Activities in 2014
		○ Recycling: 100% of pesticide containers were recycled. ○ Disposal: 100% of pesticide residuals were sent for incineration at licensed facilities. <u>Gasoline and containers:</u> ○ Recycling: 100% of gasoline containers were recycled. ○ Energy recovery: 100% of gasoline liquids was sent to energy recovery as an alternative energy source in permitted incinerators. ○
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	Recovery rates: ○ Paint, 10.8% ○ Paint aerosols, 3.7% ○ Flammable liquids, 3.6% ○ Pesticides, 14.1%
Part 2, section 8(2)(e.1)		See Section 7 for the collection volumes breakdown by regional district.
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	See Appendix B for the audited financial statements for the reporting year.
Part 2 section 8(2)(g)	Summary of Program Targetss and Performance	See summary of program targets and performance in chart below and a full list of targets in section 9 of this report ("Program Performance").

The Program Plan sets out a number of key performance targets for the program. The following chart summarizes the targets, performance in 2014 and PCA's strategies for improvement going forward.

Key Performance Targets and Outcomes			
Program Area	2014 Target	2014 Performance	Strategies for Improvement
Collection System			
Collection Depots	An annual minimum increase of one new paint plus depot, using the number of depots in 2011 as the baseline for this target. <i>2014 Target: 115 paint depots and 59 paint plus depots for a total of 174 depots.</i>	Target exceeded: • 119 paint depots • 93 paint plus depots	N/A
Paint Exchange Depots	Track and report the number of paint depots offering paint exchange.	135 depots (64% of all depots) offered paint exchange programs	Continue to encourage depots to offer Paint Exchange programs
Management of Collected Materials			
Paint Collected	4% annual increase of total collected volumes (container capacity volume) for the paint product categories.	Target met for paint: • Paint (non-aerosol) collection volume increase: 6.8% Target not met for aerosol paint: • Paint (aerosol) collection volume increase: 2.2%	Continue to increase accessibility and awareness of collection depots across the province.
Flammable Liquids and Pesticides Collected	4% annual increase of total collected volumes (container capacity volume) for the flammable liquids and pesticides product categories	Target exceeded: • Flammable Liquids/Gasoline collection volume increase: 12.6% • Pesticide collection volume increase: 31.7%	N/A

Key Performance Targets and Outcomes			
Program Area	2014 Target	2014 Performance	Strategies for Improvement
Pesticides Collected	Maintain pesticides collection volumes at 2011 baseline (container capacity volume).	Target exceeded: • Pesticide collection volume was 214.3 tubskids Exceeded the 2011 volume by 53.3 tubskids	N/A
Paint Reused	Increase volume of paint being managed through reuse to 2.5% of paint collected by 2016	Target exceeded: • 2.6% of paint collected was reused.	N/A
Latex Paint Recycling	Maintain rate of 100% recycling of latex paint.	Target not met: • 99.3% of latex paint was recycled. • 0.7% was sent to a landfill.	Continue to seek alternative recycling options
Alkyd (oil-based) Paint Recycling	Continue to look for options for the recycling of oil-based paint.	In progress	Continue to seek options for recycling
Metal and #2 Plastic Container Recycling	Maintain rate of 100% recycling of metal and #2 plastic paint containers.	Target met: • 100% of metal and #2 plastic paint containers were recycled.	N/A
Plastic and Metal Gasoline Container Recycling	Maintain rate of 100% of plastic and metal gasoline containers being recycled	Target met: • 100% of plastic and metal gasoline containers were recycled.	N/A

2. Program Overview

The BC Paint and Household Hazardous Waste (HHW) program (“Program”) has been in operation since 1994 under the operation and management of Product Care Association (“PCA”). PCA 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.

Producers of designated products are required to meet the obligations set out in BC’s *Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*. 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 designated products. The Program’s member list may be viewed here: <http://www.regeneration.ca/resources/member-list/>.

The Program operates under the requirements of the Regulation and the Program Plan submitted to the Ministry of Environment covering January 1, 2012 through December 31, 2016. This annual report provides the information required pursuant Section 8(2) of the Regulation.

3. Public Education Materials and Strategies

PCA used a number of methods to raise consumer awareness of the program in 2014.

Introduction of a new Consumer-Facing Brand

- On the occasion of PCA’s 20th anniversary, a new consumer-facing brand, “ReGeneration”, was introduced to the market.
- The brand, which was created using extensive research and polling data, was designed to stimulate consumer engagement with PCA’s numerous programs, including the paint and HHW recycling program.
- The principal information and engagement tool of ReGeneration is its newly designed, user-friendly website, ReGeneration.ca (see below).

Program Website (ReGeneration.ca)

- A new website was developed to improve PCA’s consumer engagement efforts and make the organization and its programs more accessible, friendlier and more intuitive for all audiences, with the ultimate goal of increasing program awareness and collection volumes.
- The site included BC Paint and HHW pages in English and French including:
 - Collection site finder
 - Collection site hours and operations
 - Program product lists

- An estimated 68,090 unique visitors utilized the website during the 2014 calendar year. The collection site finder page specifically had an estimated 28,160 unique page views.

Paid Advertising

- Millions of advertising impressions were served to the BC audience via digital advertising. Targeted ads were served to Internet users based on keywords associated with their search activity.
- The program produced a double page spread in the Vancouver Sun in October to introduce the new ReGeneration brand and consumer information resource, ReGeneration.ca, to a broad British Columbian audience.
- Advertised in municipal calendars in collaboration with regional districts.

Community Events & Collateral

- ReGeneration pursued an aggressive program of event marketing. Paint and HHW programs were promoted through high-profile, high-traffic Vancouver events that included the Pride Festival, the Pacific National Exhibition, and the Vancouver Dragon Boat Festival. Knowledgeable program representatives interacted with thousands of eventgoers during the summer festival season and raised awareness about paint and HHW recycling.
- Newly branded event materials were created to support this direct engagement program, and included a tent, signage, audience engagement tools like games and give-aways, and employee uniforms.

Point of Sale (PoS) and Point of Return (PoR) Materials

- Program posters and brochures for existing retailers and collection sites were replenished upon request free of charge.

Toll-free Number

- PCA operated a toll-free number (1-888-772-9772) to answer consumer inquiries.

Partnerships

- Through, the Stewardship Agencies of B.C. (SABC), contracted with Recycling Council of British Columbia (RCBC) to provide consumer-facing information about the program via hotline services and the web app (Recyclepedia).
- Collaborated and participated with other stewardship agencies in the BC Used Oil Management Association (BCUOMA) Ambassadors Program.

4. Collection Systems Information

As of December 31, 2014, Product Care contracted with 212 permanent, collection depots in British Columbia to provide convenient locations for consumers to drop off unwanted program products, an increase from 206 collection locations in the prior year. Of the total of 212 locations, 119 were paint

depots that only collect leftover paint products, including paint aerosols, and 93 were “paint plus” depots that collect paint products as well as flammable liquids, pesticides and gasoline.

Table 1 provides a comparison of 2013 and 2014 depot numbers and Table 2 lists the specific changes in the collection system in 2014. Table 3 lists the collection sites by regional district. A complete list of depots as of December 31, 2014 is provided in Appendix A.

Table 1: Product Care Depots, 2013 and 2014

Collection Site Type	2013	2014
Paint Depots	124	119
Paint Plus Depot	82	93
Total Permanent	206	212

Table 2: Depot Changes in 2014

Depot Name	Location	Change from 2013
Woss Recycling Depot	Woss	New Paint Depot
Vancouver West Bottle Depot	Vancouver	New Paint Depot
Regional Recycling – Cloverdale	Surrey	New Paint Plus Depot
Ucluelet Bottle Depot	Ucluelet	New Paint Depot
District of Stewart	Stewart	New Paint Depot
Coquitlam Transfer Station	Coquitlam	New Paint Plus Depot
Edmonds Return-It Depot	Burnaby	New Paint Plus Depot
Queen Charlotte City Depot	Queen Charlotte	New Paint Depot
Port Hardy Return-It Centre	Port Hardy	New Paint Plus Depot
RONA Building Centre (Campbell River)	Campbell River	CLOSED Paint Depot
RONA – Terrace Builders	Terrace	CLOSED Paint Depot
Tidewater Equipment	Stewart	CLOSED Paint Depot
Clinton Eco Depot	Clinton	Changed to Paint Plus
Gold Trail Recycling	100 Mile House	Changed to Paint Plus
Heffley Creek Eco Depot	Heffley Creek	Changed to Paint Plus
Logan Lake Eco Depot	Logan Lake	Changed to Paint Plus
Lower Nicola Eco Depot	Lower Nicola	Changed to Paint Plus
Lytton Eco Depot	Lytton	Changed to Paint Plus
South Thompson Eco Depot	Pritchard	Changed to Paint Plus

Table 3: Summary of Depots by Regional District in 2014

Regional District	Number of Collection Sites
Alberni-Clayoquot	3
Bulkley-Nechako	7
Capital	13
Cariboo	6
Central Coast	2
Central Kootenay	5
Central Okanagan	3
Columbia-Shuswap	6
Comox Valley	3
Cowichan Valley	7
East Kootenay	6
Fraser Fort-George	5
Fraser Valley	13
Kitimat-Stikine	4
Kootenay Boundary	6
Metro Vancouver	51
Mt. Waddington	6
Nanaimo	5
North Okanagan	5
Northern Rockies	1
Okanagan-Similkameen	9
Peace River	5
Powell River	2
Skeena-Queen Charlotte	4
Squamish-Lillooet	9
Strathcona	4
Sunshine Coast	4
Thompson-Nicola	18
TOTAL	212

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 2014. A list of collection events can be found in Table 4.

Table 4: Collection Events in 2014

Date	Event Location
April 27, 2014	Sicamous
May 3, 2014	Golden
May 3, 2014	Delta
May 10, 2014	Mission
May 24, 2014	Cache Creek
May 25, 2014	Merritt
June 7, 2014	Kamloops
July 23, 2014	Salt Spring Island
September 6, 2014	Castlegar
September 13, 2014	Vernon
September 13, 2014	Enderby
September 13, 2014	Lumby
September 20, 2014	Invermere
September 20, 2014	Fernie
September 21, 2014	Cranbrook
September 27, 2014	Golden
September 27, 2014	Salmon Arm
October 3, 2014	Pender Island
October 6, 2014	Chilliwack
October 8, 2014	Nakusp
October 18, 2014	Creston
October 20, 2014	Langley

5. Product Environmental Impact Reduction, Reusability and Recyclability

The paint and coating industry is continually pursuing innovations in product formulations that strike a balance between sustainability, health and safety and performance. This is done working in concert with key agencies such as Health Canada, Environment Canada and numerous standard-setting organizations. An example of industry's sustainability initiatives is the industry's involvement with the federal Chemicals Management Plan, assessing chemicals in commerce for all industry sectors including paint and coatings, to assess risks associated with product use. This is done with a view to banning the highly toxic substances or managing them in some way, when they are considered harmful for the environment, either from a human health or ecological perspective.

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.
- Waterborne paints now make-up more than 90 percent of paint products on the market.

- 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

Greenhouse Gas Emissions

The estimated greenhouse gas (GHG) impact of the recycling of paint products, flammable liquids and pesticides was calculated using a GHG emission inventory tool developed specifically for the BC Paint Program by a third party based on nationally and internationally recognized reference protocols and standards. Based on the limited available information from downstream processors and the numerous assumptions that had to be made to determine the GHG impact, the final GHG emission numbers are accurate to only one significant digit. The GHG emissions for 2014 were estimated based on these calculations, to be 10,000 tonnes of equivalent carbon dioxide (CO₂e). This value is based on 2 tonnes of CO₂e generated per tonne of material managed.

6. Pollution Prevention Hierarchy and Product / Component Management

Product Care endeavours to manage collected products in accordance with the “pollution prevention hierarchy”. This section details the measures that Product Care follows with respect to each product category and is based on information provided by the primary processor, where available, or the understanding of the service agreement with the processor.¹

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.

In 2014, 136 depots participated in the paint exchange program, representing 64% of all depots. Users of the program included individuals, community organizations, theatres and anti-graffiti programs. Many

¹ The information detailed in this section may have a degree of uncertainty as the program has not verified product management information to a reasonable assurance level in accordance with audit standards. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies.

participants obtained information about the paint exchange program through the RCBC Materials Exchange program. Based on monthly reports provided by depots participating in the paint exchange program, 2.6% of total residual non-aerosol paint handled by the program in 2014 was reused.²

Recycling

Product Care utilizes a number of options for latex 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.

According to shipment records provided by processors, 99.3% of the latex paint collected by the program was recycled utilizing one of these methods.

Energy Recovery

Alkyd (oil based) paints are suitable for energy recovery by virtue of their high solvent content. According to shipment records from secondary processors, 100% of the oil based paint collected (excluding paint exchange) by Product Care during 2014 was used as an alternative energy source through the process of fuel blending 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. Regulations, such as the Federal VOC Regulations, required tighter limits on certain chemical constituents, which tend to be higher in older paints, making recycling of alkyd paints more difficult. In addition, the chemistry of alkyd paints makes it more difficult to recycle into paint and coating products, and the diminishing market for the recycled alkyd products is significantly smaller than that for the water based products.

Secure Landfill

Not all paint is suitable for recycling. According to shipment records from processors, 0.7% of latex paint was diverted to a secure landfill in 2014.

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 treated as alternative fuels for energy recovery in permitted facilities which comply with all air quality regulations. In 2014, 100% of the collected and processed flammables were shipped to hazardous waste management companies to send to permitted/licensed facilities to be used for alternative energy recovery. The transportation and management of hazardous wastes are carried out under the oversight of Transport Canada under the *Transportation of Dangerous Goods* and various provincial or state agencies such as Ministry of Environment or US equivalent.

² Based on paint containers containing an average 3L of paint for each 3.78L can and compared against total recovery rates.

Pesticides

Due to the nature of pesticides, there is no reuse or recycling option available for these products. 100% of pesticide products are incinerated at high temperatures in 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. As with other flammables, 100% of the collected and processed gasoline was shipped to hazardous waste management companies to send to permitted/licensed facilities to be used for alternative energy recovery.

Containers

Metal Container Recycling

Based on shipment records from processors, 100% of metal containers collected by the program in 2014 from paint, flammable liquids, pesticides (triple rinsed) and gasoline were sent for metal recycling.

Plastic Container Recycling

The program continued to meet program targets with respect to recycling plastic containers. Based on shipping records from processors, 100% of 5 gallon size #2 plastic paint pails and plastic gasoline containers were recycled in 2014. Further, plastic containers from solvents and pesticide processing were triple rinsed and sent for plastics recycling.

Plastic Containers Energy Recovery

The program exceeded its target to manage 95% of #5 plastic paint containers and flammable plastic containers for energy recovery. Based on shipping records from processors, the program recycled 23% of plastic (polypropylene #5) one US gallon size paint cans and managed the remaining 77% through energy recovery due to the limited demand for recycled polypropylene.

Table 5: Program Product End Fate (Excluding Paint Exchange)

Component	Recycling	Energy Recovery	Incineration	Landfill
Latex paint	99.3%			0.7%
Alkyd paint		100%		
Flammable Liquids		100%		
Pesticides			100%	
Gasoline		100%		
Metal Containers	100%			
#2 Plastic Containers	100%			
#5 Plastic Containers	23%	77%		

7. Product Sold and Collected and Recovery Rate

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. Below are the fees for the different product categories in 2014.

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¢

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

Flammable Liquids

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

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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Product Collected

Table 6 provides an overview of 2014 recovery volume for each product category. Table 7 contains information on the container capacity volume. 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 product managed by the program.

Table 6: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2014)

Residual recovery volume (litres)	Paint (non-aerosol) ³	Paint (Aerosol) ⁴	Flammable Liquids/Gasoline ⁵	Pesticides ⁶
2014	2,943,339	38,413	112,478	21,679

Table 7: Approximate Total Collected Volumes (container capacity volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2013 v. 2014)

Container capacity volume (litres) ⁷	Paint (non-aerosol)	Paint Aerosol	Flammable Liquids/Gasoline	Pesticides
2014	10,611,994	236,285	344,010	92,578
2013	9,938,160	231,298	305,516	70,286
2014 increase vs. 2013	6.8%	2.2%	12.6%	31.7%

³ Paint residual recovery volume calculated using 116.71 litres per tubskid, based on the average volume generated per tubskid over the full year 2014 and adding the paint exchange volumes reported by collection sites which assumes that all containers collected are 75% full.

⁴ Paint aerosol residual recovery volume calculated using 28.45 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

⁵ Flammable Liquids/Gasoline residual recovery volume calculated using 156.22 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

⁶ Pesticide residual recovery volume calculated using 101.16 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

⁷ 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

Table 8 shows the tubskids (or tubskid equivalents) collected in BC, broken down by each Regional District.

Table 8: Tubskids* (or tubskid equivalents) Collected by Regional District

Regional District	Paint	Aerosols	Solvents	Pesticides	Other Aerosols
Alberni Clayoquot	98	16	0	2	0
Bulkley Nechako	71	9	0	0	0
Capital Regional District	2586	79	90	32	34
Cariboo	169	20	2	0	0
Central Coast	10	5	0	0	0
Central Kootenay	292	22	4	1	1
Central Okanagan	964	46	25	7	8
Columbia Shuswap	222	14	0	0	0
Comox	408	16	12	0	0
Cowichan Valley	665	44	31	21	7
East Kootenay	373	17	10	4	4
Fraser Fort George	241	8	13	1	0
Fraser Valley	1627	70	35	13	6
Kitimat Stikine	91	10	0	0	0
Kootenay Boundary	186	17	7	3	1
Metro Vancouver	12668	389	388	105	74
Mt. Waddington	57	10	0	0	1
Nanaimo Regional District	1143	42	34	9	11
North Okanagan	453	20	3	1	1
Northern Rockies	12	1	0	0	0
Okanagan Similkameen	456	22	5	2	0
Peace River	226	23	4	3	0
Powell River Regional District	80	4	3	1	0
Skeena-Queen Charlotte	67	10	12	2	0
Squamish Lillooet	332	16	7	0	3
Strathcona	192	39	8	0	2
Sunshine Coast	282	53	17	5	2
Thompson Nicola	593	29	10	2	637

*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 number of tubskids has been rounded to the nearest whole number.

Recovery Rate

Table 9 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 2014. The recovery rate is amount of product collected divided by the amount of product generated. With regard to gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category. Gasoline collected volumes are included in the flammable liquids residual recovery volumes, as gasoline and other flammable liquids are processed together, and therefore indistinguishable.

Table 9: Approximate Sales, Residual Recovery Volume and Recovery Rates of Paint, Paint Aerosols, Flammable Liquids and Pesticides

2014	Paint (non-aerosol) ⁸	Paint (aerosol) ⁹	Flammable Liquids/Gasoline ¹⁰	Pesticides ¹¹
Sales (litres)¹²	27,337,222	1,048,975	3,124,236	153,594
Residual Recovery Volume (litres)	2,943,339	38,413	112,478	21,679
2014 Recovery Rate	10.8%	3.7%	3.6%	14.11%

⁸ Paint residual recovery volume calculated using 116.71 litres per tubskid, based on the average volume generated per tubskid over the full year 2014 and adding the paint exchange volumes reported by collection sites which assumes that all containers collected are 75% full.

⁹ Paint aerosol residual recovery volume calculated using 28.45 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

¹⁰ Flammable Liquids/Gasoline residual recovery volume calculated using 156.22 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

¹¹ Pesticide residual recovery volume calculated using 101.16 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.

¹² volumes reported as "Sales (litres)" are estimated by converting units reported to Product Care by its members and applying the typical residual container volume for each eco-fee category

8. Performance Targets

Table 10 sets out the key performance targets under the Program Plan, performance outcomes for 2014 and strategies for performance improvement going forward.

Table 10: Key Performance Targets and Outcomes

Key Performance Targets and Outcomes			
Program Area	2014 Target	2014 Performance	Strategies for Improvement
Collection System			
Collection Depots	An annual minimum increase of one new paint plus depot, using the number of depots in 2011 as the baseline for this target. <i>2014 Target: 115 paint depots and 59 paint plus depots for a total of 174 depots.</i>	Target exceeded: • 119 paint depots • 93 paint plus depots	N/A
Paint Exchange Depots	Track and report the number of paint depots offering paint exchange.	135 depots (64% of all depots) offered paint exchange programs	Continue to encourage depots to offer Paint Exchange programs
Management of Collected Materials			
Paint Collected	4% annual increase of total collected volumes (container capacity volume) for the paint product categories.	Target met for paint: • Paint (non-aerosol) collection volume increase: 6.8% Target not met for aerosol paint: • Paint (aerosol) collection volume increase: 2.2%	Continue to increase accessibility and awareness of collection depots across the province.
Flammable Liquids and Pesticides Collected	4% annual increase of total collected volumes (container capacity volume) for the flammable liquids	Target exceeded: • Flammable Liquids/Gasoline	N/A

Key Performance Targets and Outcomes			
Program Area	2014 Target	2014 Performance	Strategies for Improvement
	and pesticides product categories	collection volume increase: 12.6% Pesticide collection volume increase: 31.7%	
Pesticides Collected	Maintain pesticides collection volumes at 2011 baseline (container capacity volume).	Target exceeded: Pesticide collection volume was 214.3 tubskids Exceeded the 2011 volume by 53.3 tubskids	N/A
Paint Reused	Increase volume of paint being managed through reuse to 2.5% of paint collected by 2016	Target exceeded: 2.6% of paint collected was reused.	N/A
Latex Paint Recycling	Maintain rate of 100% recycling of latex paint.	Target not met: 99.3% of latex paint was recycled. 0.7% was sent to a landfill.	Continue to seek alternative recycling options
Alkyd (oil-based) Paint Recycling	Continue to look for options for the recycling of oil-based paint.	In progress	Continue to seek options for recycling
Metal and #2 Plastic Container Recycling	Maintain rate of 100% recycling of metal and #2 plastic paint containers.	Target met: 100% of metal and #2 plastic paint containers were recycled.	N/A
Plastic and Metal Gasoline Container Recycling	Maintain rate of 100% of plastic and metal gasoline containers being recycled	Target met: 100% of plastic and metal gasoline containers were recycled.	N/A

APPENDIX A. Depot List as of December 31, 2014 (by Regional District)

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Sun Coast Eco Depot	Alberni Clayoquot	Port Alberni		Yes
The Bottle Depot	Alberni Clayoquot	Port Alberni	Yes	Yes
Ucluelet Bottle Depot	Alberni Clayoquot	Ucluelet	Yes	
Area 'D' Transfer Station	Bulkley Nechako	Fraser Lake	Yes	
Burns Lake Transfer Station	Bulkley Nechako	Burns Lake	Yes	
Fort St. James Transfer Station	Bulkley Nechako	Fort St. James	Yes	
Knockholt Sub-Regional Landfill	Bulkley Nechako	Houston	Yes	
Nechako Valley School Bottle Depot	Bulkley Nechako	Vanderhoof	Yes	
Ouellette Bros. Building Supplies	Bulkley Nechako	Fort St. James		Yes
Smithers/Telkwa Transfer Station	Bulkley Nechako	Smithers	Yes	Yes
A&P Disposal	Capital Regional District	Sooke	Yes	Yes
Alpine Disposal & Recycling	Capital Regional District	Victoria		Yes
Ellice Recycle Ltd.	Capital Regional District	Victoria		Yes
Gabriola Island Recycling Depot	Capital Regional District	Gabriola Island	Yes	Yes
Galiano Island Recycling	Capital Regional District	Galiano Island	Yes	
Hartland Recycling Depot	Capital Regional District	Saanich	Yes	Yes
Island Return-It Recycling Centre	Capital Regional District	Sidney	Yes	
Mayne Island Recycling Society	Capital Regional District	Mayne Island		
Oak Bay Recycling Depot	Capital Regional District	Oak Bay		
Pender Island Recycling Society	Capital Regional District	Pender Island	Yes	
RONA - Baywest Hardware Ltd.	Capital Regional District	Victoria		
RONA Home & Garden (Langford)	Capital Regional District	Victoria		
Saltspring Island Recycling	Capital Regional District	Saltspring Island		Yes
Central Cariboo Disposal Services	Cariboo	Williams Lake	Yes	Yes
Gold Trail Recycling	Cariboo	100 Mile House	Yes	Yes

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Quesnel Landfill Site	Cariboo	Quesnel		
RONA - Interlakes Building	Cariboo	Lone Butte		
RONA Home Centre (Quesnel)	Cariboo	Quesnel		
RONA Home Centre (Williams Lake)	Cariboo	Williams Lake		
Bella Coola Recycling Depot	Central Coast	Bella Coola	Yes	
Heiltsuk Environmental Bella Bella Eco-Depot	Central Coast	Bella Bella	Yes	Yes
Columbia Bottle Recycling	Central Kootenay	Creston	Yes	
Kaslo Building Supplies	Central Kootenay	Kaslo		Yes
Nelson Leafs Recycling	Central Kootenay	Nelson	Yes	Yes
Silverton Building Supplies	Central Kootenay	Silverton		
The Bargain Bin	Central Kootenay	Castlegar	Yes	
Battery Doctors	Central Okanagan	Kelowna	Yes	Yes
Boucherie Self Storage & Bottle Depot	Central Okanagan	Westbank	Yes	Yes
RONA Home & Garden (Kelowna)	Central Okanagan	Kelowna		
B&D Bottlers Ltd	Columbia Shuswap	Revelstoke	Yes	
Bill's Bottle Depot	Columbia Shuswap	Salmon Arm	Yes	Yes
RONA - Glacier Building Supplies	Columbia Shuswap	Revelstoke		
RONA - Shuswap Building Supplies	Columbia Shuswap	Scotch Creek		
RONA Home Centre (Salmon Arm)	Columbia Shuswap	Salmon Arm		
Scotch Creek Bottle Depot	Columbia Shuswap	Scotch Creek	Yes	
Comox Return-It Depot	Comox Valley	Comox	Yes	
Comox Valley Waste Management Centre	Comox Valley	Courtenay	Yes	Yes
Courtenay Return-It Depot	Comox Valley	Courtenay	Yes	Yes
Bings Creek Solid Waste	Cowichan Valley	Duncan	Yes	Yes
Fisher Road Recycling	Cowichan Valley	Cobble Hill	Yes	Yes
Island Return-It Recycling Centre	Cowichan Valley	Duncan	Yes	Yes
Junction Bottle Depot Ltd.	Cowichan Valley	Ladysmith	Yes	
Meade Creek Recycling Drop-Off Depot	Cowichan Valley	Lake Cowichan	Yes	Yes
Peerless Road Recycling	Cowichan Valley	Ladysmith	Yes	Yes
RONA Building Centre (Cobble Hill)	Cowichan Valley	Cobble Hill		
Cranbrook Bottle Depot	East Kootenay	Cranbrook	Yes	Yes
Fernie Bottle Depot	East Kootenay	Fernie	Yes	
Invermere Fire Department	East Kootenay	Invermere	Yes	
New & Nearly New	East Kootenay	Kimberley	Yes	
RONA - Cranbrook Building Centre	East Kootenay	Cranbrook		
RONA - Northstar Hardware	East Kootenay	Invermere		
Irly Building Center - Mackenzie	Fraser Fort George	Mackenzie		

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Nechako Bottle Depot	Fraser Fort George	Prince George		Yes
PG Recycling & Return-It Centre	Fraser Fort George	Prince George	Yes	
RONA - Capital Building Supplies	Fraser Fort George	Prince George		
Valemount Recycling Centre	Fraser Fort George	Valemount	Yes	
Abbotsford Bottle Depot	Fraser Valley	Abbotsford		Yes
Abbotsford Community Services	Fraser Valley	Abbotsford	Yes	Yes
Aldergrove Return-It	Fraser Valley	Aldergrove	Yes	Yes
Chilliwack Bottle Depot	Fraser Valley	Chilliwack		Yes
Mission Recycle Centre Ltd.	Fraser Valley	Mission	Yes	
Mission Recycling Depot	Fraser Valley	Mission	Yes	Yes
R&T Bottle Depot	Fraser Valley	Abbotsford	Yes	
Regional Recycling - Abbotsford	Fraser Valley	Abbotsford	Yes	Yes
RONA Home Centre (Chilliwack)	Fraser Valley	Chilliwack		
RONA Home Centre (Clearbrook)	Fraser Valley	Abbotsford		
RONA Home Centre (Hope)	Fraser Valley	Hope		
RONA Home Centre (Mission)	Fraser Valley	Mission		
Sardis Bottle Depot	Fraser Valley	Chilliwack	Yes	
District of Stewart	Kitimat Stikine	Stewart	Yes	
Hazelton Bottle Depot (was New Hazelton Bottle)	Kitimat Stikine	New Hazelton	Yes	
Kitimat Recycling Depot	Kitimat Stikine	Kitimat	Yes	
Lakelse Holdings Ltd.	Kitimat Stikine	Terrace	Yes	Yes
Beaverdell Landfill	Kootenay Boundary	Beaverdell	Yes	Yes
Grand Forks Regional Landfill	Kootenay Boundary	Grand Forks	Yes	Yes
McKelvey Creek Landfill	Kootenay Boundary	Trail	Yes	Yes
Norbert Salvage	Kootenay Boundary	Bridesville	Yes	
Trail Bottle Depot	Kootenay Boundary	Trail	Yes	
West Boundary Regional Landfill	Kootenay Boundary	Greenwood	Yes	Yes
Agassiz Bottle Depot	Metro Vancouver	Agassiz	Yes	Yes
Biggar Bottle Depot	Metro Vancouver	Port Coquitlam		Yes
Bridgeview Return-It	Metro Vancouver	Surrey	Yes	
Burnaby Eco Centre	Metro Vancouver	Burnaby		Yes
Coquitlam Return-It Depot	Metro Vancouver	Coquitlam	Yes	
Coquitlam Transfer Station	Metro Vancouver	Coquitlam	Yes	
East Van Bottle Depot	Metro Vancouver	Vancouver		Yes
Edmonds Return-It Depot	Metro Vancouver	Burnaby	Yes	Yes
Fleetwood Bottle Return Depot Ltd.	Metro Vancouver	Surrey		
Go Green Depot & Recycling	Metro Vancouver	Vancouver		
Joe's Bottle Depot	Metro Vancouver	Vancouver		

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Kitchener Bottle Depot Ltd.	Metro Vancouver	Burnaby		
Ladner Bottle Depot	Metro Vancouver	Delta		
Langley Bottle Depot	Metro Vancouver	Langley	Yes	Yes
Lee's Bottle Depot	Metro Vancouver	Burnaby		
Lougheed Return-It Depot	Metro Vancouver	Coquitlam	Yes	
Lowe's - New Westminster	Metro Vancouver	New Westminster		
New Westminster Recycling	Metro Vancouver	New Westminster		
Newton Bottle Depot	Metro Vancouver	Surrey	Yes	
North Shore Bottle Depot	Metro Vancouver	North Vancouver	Yes	
North Van Bottle Depot	Metro Vancouver	North Vancouver	Yes	Yes
North Van. Transfer Station	Metro Vancouver	North Vancouver		Yes
Panorama Village Return-it	Metro Vancouver	Surrey	Yes	
Powell Street Return-it Bottle Depot	Metro Vancouver	Vancouver	Yes	
Regional Recycling - Burnaby	Metro Vancouver	Burnaby	Yes	Yes
Regional Recycling – Cloverdale	Metro Vancouver	Surrey	Yes	Yes
Regional Recycling - Richmond	Metro Vancouver	Richmond	Yes	Yes
Regional Recycling - Vancouver	Metro Vancouver	Vancouver	Yes	Yes
Richmond Recycling Depot	Metro Vancouver	Richmond		Yes
Ridge Meadows Recycling Society	Metro Vancouver	Maple Ridge	Yes	Yes
RONA - BH Allen Building Centre	Metro Vancouver	North Vancouver		
RONA - GA Hardware Ltd.	Metro Vancouver	Port Coquitlam		
RONA - Mack Foster (Richmond)	Metro Vancouver	Richmond		
RONA Home & Garden (Grandview)	Metro Vancouver	Vancouver		
RONA Home Centre (Austin)	Metro Vancouver	Coquitlam		
RONA Home Centre (Burnaby - Edmonds)	Metro Vancouver	Burnaby		
RONA Home Centre (Coquitlam)	Metro Vancouver	Coquitlam		
RONA Home Centre (Fleetwood)	Metro Vancouver	Surrey		
RONA Home Centre (King George)	Metro Vancouver	Surrey		
RONA Home Centre (Kingsway)	Metro Vancouver	Vancouver		
RONA Home Centre (Maple Ridge)	Metro Vancouver	Maple Ridge		
RONA Home Centre (North Vancouver - Tilford)	Metro Vancouver	North Vancouver		
RONA Home Centre (South Surrey)	Metro Vancouver	Surrey		

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Scott Road Bottle Depot	Metro Vancouver	Surrey		Yes
Semiahmoo Bottle Depot	Metro Vancouver	Surrey		
South Van Bottle Depot	Metro Vancouver	Vancouver	Yes	Yes
Steveston Return-It Depot	Metro Vancouver	Richmond	Yes	
Tsawassen Bottle Depot	Metro Vancouver	Delta (Tsawwassen)	Yes	
Vancouver West Bottle Depot	Metro Vancouver	Vancouver	Yes	
Walnut Grove Bottle Depot	Metro Vancouver	Langley	Yes	
Willowbrook Recycling Depot	Metro Vancouver	Langley		
RONA - RA Rosback (Alert Bay)	Mt. Waddington	Alert Bay		
RONA - RA Rosback(Port McNeill)	Mt. Waddington	Port McNeill		
Seven Mile Recycling Centre	Mt. Waddington	Port McNeill	Yes	Yes
Nanaimo Recycling Exchange Society	Nanaimo Regional District	Nanaimo	Yes	Yes
Parksville Bottle & Recycling Depot	Nanaimo Regional District	Parksville	Yes	Yes
Qualicum Bottle Depot	Nanaimo Regional District	Qualicum Beach	Yes	
Regional Recycling Nanaimo	Nanaimo Regional District	Nanaimo	Yes	Yes
RONA Building Centre (Nanaimo)	Nanaimo Regional District	Nanaimo		
Armstrong Collision	North Okanagan	Armstrong	Yes	
Chasers Bottle Depot	North Okanagan	Vernon	Yes	Yes
Interior Freight & Bottle Ltd.	North Okanagan	Vernon	Yes	
KBM Autoworks	North Okanagan	Lumby	Yes	
RONA Home Centre (Vernon)	North Okanagan	Vernon		
Wide Sky Disposal	Northern Rockies	Fort Nelson	Yes	Yes
Campbell Mountain Landfill	Okanagan Similkameen	Penticton	Yes	Yes
J&C Bottle Depot	Okanagan Similkameen	Penticton	Yes	Yes
Oliver Sanitary Landfill	Okanagan Similkameen	Oliver	Yes	
Osoyoos Bottle Depot	Okanagan Similkameen	Osoyoos	Yes	
RONA Home Centre (Penticton)	Okanagan Similkameen	Penticton		
Summerland Bottle Depot	Okanagan Similkameen	Summerland	Yes	

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
Summerland Landfill	Okanagan Similkameen	Summerland	Yes	Yes
T2 Market	Okanagan Similkameen	Oliver	Yes	Yes
Town of Princeton	Okanagan Similkameen	Princeton	Yes	
Chetwynd Lions Recycling	Peace River	Chetwynd	Yes	Yes
D.C. Recycling & Bottle Depot	Peace River	Dawson Creek	Yes	Yes
FSJ Bottle Drop	Peace River	Fort St. John	Yes	Yes
RONA Bulding Centre (Fort St. John)	Peace River	Fort St. John		
Tumbler Ridge Transfer Station	Peace River	Tumbler Ridge	Yes	Yes
Augusta Recyclers Ltd.	Powell River Regional District	Powell River	Yes	Yes
RONA - Powell River Building Supply	Powell River Regional District	Powell River		
Islands Regional Landfill Depot	Skeena-Queen Charlotte	Port Clements	Yes	
Queen Charlotte City Depot	Skeena-Queen Charlotte	Queen Charlotte	Yes	
Regional Recycling - Prince Rupert	Skeena-Queen Charlotte	Prince Rupert	Yes	Yes
RONA - Tyee Building Supplies	Skeena-Queen Charlotte	Prince Rupert		
Carney's Waste Systems - Pemberton	Squamish Lillooet	Pemberton	Yes	Yes
Carney's Waste Systems - Squamish	Squamish Lillooet	Squamish	Yes	Yes
Carney's Waste Systems - Whistler	Squamish Lillooet	Whistler	Yes	
Lillooet Glass & Tire	Squamish Lillooet	Lillooet	Yes	
Regional Recycling - Whistler	Squamish Lillooet	Whistler	Yes	Yes
RONA Home Centre (Squamish)	Squamish Lillooet	Squamish		
RONA Home Centre (Whistler)	Squamish Lillooet	Whistler		
RONA Pemberton Valley Hardware	Squamish Lillooet	Pemberton		
SLRD Lillooet Landfill	Squamish Lillooet	Lillooet	Yes	Yes
RONA Building (Campbell River)	Strathcona	Campbell River		
Campbell River Waste Management Centre	Strathcona	Campbell River	Yes	Yes
Cortes Island Recycling	Strathcona	Cortes Island	Yes	Yes
Island Return-It Recycling Centre	Strathcona	Campbell River	Yes	Yes
Village of Gold River	Strathcona	Gold River	Yes	Yes
Gibsons Recycling Depot	Sunshine Coast	Gibsons	Yes	Yes

Collection Site Name	Regional District	City	Paint Exchange	Paint Plus
GRIPS Recycling	Sunshine Coast	Pender Harbour	Yes	
RONA Home Centre (Madeira Park)	Sunshine Coast	Madeira Park		
Sechelt Landfill	Sunshine Coast	Sechelt	Yes	Yes
Barnhartvale Landfill	Thompson Nicola	Kamloops		
Clearwater Eco Depot	Thompson Nicola	Clearwater	Yes	Yes
Clinton Eco Depot	Thompson Nicola	Clinton	Yes	
Heffley Creek Eco Depot	Thompson Nicola	Heffley Creek	Yes	
Home Hardware - Merritt	Thompson Nicola	Merritt		Yes
Logan Lake Eco Depot	Thompson Nicola	Logan Lake	Yes	
Lorne Street Bottle Depot	Thompson Nicola	Kamloops	Yes	Yes
Louis Creek Eco Depot	Thompson Nicola	Louis Creek	Yes	Yes
Lower Nicola Eco Depot	Thompson Nicola	Lower Nicola	Yes	
Lytton Eco Depot	Thompson Nicola	Lytton	Yes	
Merritt Machine Works Ltd.	Thompson Nicola	Merritt	Yes	
Mission Flats Landfill	Thompson Nicola	Kamloops	Yes	Yes
Quality Glass Ltd.	Thompson Nicola	Ashcroft	Yes	
RONA - North Valley Supply Ltd.	Thompson Nicola	Clearwater		
RONA Home Centre (Kamloops)	Thompson Nicola	Kamloops		
South Thompson Eco Depot	Thompson Nicola	Pritchard	Yes	
Starlite Auto Wrecking & Repair	Thompson Nicola	Sorrento	Yes	
Super Save Bottle Depot	Thompson Nicola	Clearwater	Yes	

APPENDIX B. 2014 BC Paint and HHW Audited Financial Statements

**PRODUCT CARE ASSOCIATION
BC PAINT AND HOUSEHOLD HAZARDOUS
WASTE PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2014

**PRODUCT CARE ASSOCIATION
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2014**

Contents

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ROLFE, BENSON LLP

CHARTERED ACCOUNTANTS

1500 – 1090 West Georgia Street

Vancouver, B.C. V6E 3V7

Telephone: 604-684-1101

Fax: 604-684-7937

E-mail: admin@rolfebenson.com

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 2014 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 2014 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 BC Ministry of Environment. 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.

Rolfe, Benson LLP
CHARTERED ACCOUNTANTS

Vancouver, Canada
15 April 2015

PRODUCT CARE ASSOCIATION
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM

Statement of Revenues and Expenses
For the year ended 31 December 2014

2014

Revenues

Liquid paint	\$ 3,517,602
Aerosol paint	896,697
Solvents	375,312
Petroleum	148,441
Pesticides	134,970
Other	38,549
	<u>5,111,571</u>

Program expenses

Collection

Collection - depot payments	1,405,183
Transportation - inbound	939,543
	<u>2,344,726</u>

Processing facility

Plant and management	1,103,677
Variable costs	460,081
Fixed rent, utilities and other administrative	210,615
	<u>1,774,373</u>

Third party disposal

Third party disposal	1,476,426
Transportation - outbound	139,223
	<u>1,615,649</u>

Other expenses

Depreciation	96,415
Communications	93,257
Insurance	1,924
Overhead allocation (Note 2(d))	830,871
	<u>1,022,467</u>

Total program expenses

6,757,215

Deficiency of revenues over expenses for the year

\$ (1,645,644)

Commitment (Note 3)

PRODUCT CARE ASSOCIATION
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2014

1. Basis of Presentation

The Statement of Revenues and Expenses (the "Statement") only includes the revenues and expenses related to 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

The Statement is prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Revenue Recognition

Eco-fees are received from members of the BC Paint and Household Hazardous Waste Program. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Eco-fee revenues are recognized as individual members report and remit them as required by applicable provincial environmental legislation.

(b) Capital Assets

Capital assets are recorded at cost. The Association provides for amortization using the straight-line 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 not-for-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 - Overhead Allocation

A portion of the total general and administrative expenses of the 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 the Association's programs.

**PRODUCT CARE ASSOCIATION
BC PAINT AND HOUSEHOLD HAZARDOUS WASTE PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2014**

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand with an estimated cost to process, transport and recycle of \$96,669 which will be incurred in 2015.

APPENDIX C. 2014 Third Party Assurance Statement for Non-Financial Information

PRODUCT CARE ASSOCIATION

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

31 DECEMBER 2014



ROLFE, BENSON LLP
CHARTERED PROFESSIONAL ACCOUNTANTS



ROLFE, BENSON LLP : CHARTERED PROFESSIONAL ACCOUNTANTS

1500-1090 West Georgia Street
Vancouver, B.C. V6E 3V7
Tel: 604-684-1101 Fax: 604-684-7937
E-mail: admin@rolfebenson.com

INDEPENDENT AUDITORS' REPORT

To the British Columbia Ministry of Environment:

We have audited the following Selected Information within Product Care Association's (the "Association") Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2014:

- Section 4 Collection System Information and Appendix A - 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 BC Regulation 449/2004 (the "Recycling Regulation");
- Section 6 Pollution Prevention Hierarchy and Product/Component Management - the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- Section 7 Product Sold and Collected and Recovery Rate - the description of how total amounts of the producer's product sold and collected and the recovery rate has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 8 Performance Targets - the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Responsibilities

Preparation and fair presentation of the Selected Information in accordance with the evaluation criteria as listed in Appendix 1 is the responsibility of the Association's management. Management is also responsible for such internal control as management determines is necessary to enable the preparation of the Selected Information such that it is free from material misstatement.

Our responsibility is to express an opinion on the Selected Information based on the procedures we have performed and the evidence we have obtained. Our audit does not constitute a legal determination on the Association's compliance with Sections 8(2)(b), (d) and (e) of the Recycling Regulation.



Evaluation Criteria

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

Scope of the Audit

We carried out our audit in accordance with International Standard on Assurance Engagements 3000 (IAS 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 Selected Information, 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 Selected Information. An audit also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Selected Information. The main elements of our work were:

- inquiries of relevant management, to gain an understanding of the Association's data collection, monitoring and reporting processes in relation to the Selected Information included in the Annual Report;
- 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 litres;
- re-performing conversion calculations on a test basis;
- recalculating recovery rates; and
- ensuring wording of the Annual Report is reflective of audit findings.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Selected Information and the methods used for determining and calculating such information. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments. Furthermore, the nature and methods used to determine such information, as well the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of evaluation criteria.

Opinion

In our opinion, the Selected Information within Product Care Association's Annual Report for the BC Paint and Household Hazardous Waste Program for the year ended 31 December 2014 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 the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) 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), (d) and (e) of the Recycling Regulation.

Emphasis of Matter

Without qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

1. The Selected Information included in Section 6 Pollution Prevention Hierarchy and Product/Component Management is determined based supporting documentation and survey responses received from the primary processors. Survey responses were received from 6 of the 12 processors used by the program. No verification of product management has been obtained from downstream processors. Additionally, the Association has identified that a key assurance process in verifying product management is to perform due diligence activities such as periodic processor inspections. During the 2014 fiscal year, these activities were not performed. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1 as well as the results of performance targets set for product management (target 6-9).
2. The Selected Information included in Section 7 specifically relating to Product Sold is based on self-reported member data. During the 2014 fiscal year, the Association performed internal member audits of 4 of the 173 members of the program and as such, the product sold data presented is subject to uncertainty.
3. Performance targets relating to container capacity volume have been excluded from the Selected Information in Section 8 Performance Targets as container capacity volume is not included in Section 8(2)(b), (d) and (e) of the Recycling Regulation and therefore has not been audited.

Other Matter

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.

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
29 June 2015

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference
Total number of collection facilities – 212	Section 4 Collection Systems Information - Table 1 – Product Care Depots, 2013 and 2014 on page 10; and: Appendix A: Depot List as of December 31, 2014 (by Regional District) on pages 22-28
“As of December 31, 2014, Product Care contracted with 212 permanent, collection depots in British Columbia to provide convenient locations for consumers to drop off unwanted program products, an increase from 206 collection locations in the prior year.”	Section 4 Collection Systems Information - on page 9

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:

- “Collection facilities” are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January – 31 December 2014.
- 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.
- One day collection events are excluded from the listing of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.
- 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.

Pollution prevention hierarchy

Specific disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference
“This section details the measures that Product Care follows with respect to each product category and is based on information provided by the primary processor, where available, or based on the understanding of the service agreement with the processor.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 13 and footnote 1 on page 13



"The information detailed in this section may have a degree of uncertainty as the program has not verified product management information to a reasonable assurance level in accordance with audit standards. However, there is greater confidence in the end fate of hazardous wastes given the framework of regulatory requirements governing hazardous materials and commensurate oversight by various environmental departments and agencies."	
Material: All Paint Excluding Aerosol (Paint Exchange) End fate: Reuse - 100% "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." "Based on monthly reports provided by depots participating in the paint exchange program, 2.6% of total residual non-aerosol paint handled by the program in 2014 was reused." "Based on paint containers containing an average 3L of paint for each 3.78L can and compared against total recovery rates."	Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 13 and 14 and footnote 2 on page 14
Material: Latex Paint (Excluding Paint Exchange) End fate: Recycling - 99.3% and Landfill - 0.7% "Product Care utilizes a number of options for latex 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. " "Not all paint is suitable for recycling. According to shipment records from processors, 0.7% of latex paint was diverted to a secure landfill in 2014."	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 13 and 14
Material: Alkyd Paint (Excluding Paint Exchange) End fate: Energy recovery – 100% "According to shipment records from secondary processors, 100% of the oil based paint collected (excluding paint exchange) by Product Care during 2014 was used as an alternative energy source through the process of fuel blending in applications such as permitted incinerators."	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 14



Material: Flammables End Fate: Energy recovery – 100% “In 2014, 100% of the collected and processed flammables were shipped to hazardous waste management companies to send to permitted/licensed facilities to be used for alternative energy recovery.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 14
Material: Pesticides End Fate: Incineration – 100% “Due to the nature of pesticides, there is no reuse or recycling option available for these products. 100% of pesticide products are incinerated at high temperatures in government regulated and permitted incinerators.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 15
Material: Gasoline End Fate: Energy recovery – 100% “As with other flammables, 100% of the collected and processed gasoline was shipped to hazardous waste management companies to send to permitted/licensed facilities to be used for alternative energy recovery.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 15
Material: Metal Containers End fate: Recycling - 100% “100% of metal containers collected by the program in 2014 from paint, flammable liquids, pesticides (triple rinsed) and gasoline were sent for metal recycling.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 15
Material: #2 Plastic Containers End fate: Recycling - 100% “100% of 5 gallon size #2 plastic paint pails and plastic gasoline containers were recycled in 2014. Further, plastic containers from solvents and pesticide processing were triple rinsed and sent for plastics recycling.”	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy and Product/Component Management - on page 15
Material: #5 Plastic Containers End Fate: Recycling - 23% and Energy recovery – 100% “the program recycled 23% of plastic (polypropylene #5)	Section 6 Pollution Prevention Hierarchy and Product/Component Management – Table 5: Program End Fate (Excluding Paint Exchange) on page 15 Section 6 Pollution Prevention Hierarchy



one US gallon size paint cans and managed the remaining 77% through energy recovery due to the limited demand for recycled polypropylene.”	and Product/Component Management - on page 15
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The following evaluation criteria were applied to the assessment of how the recovered product is managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation:

- The Association maintains a listing of all products shipped to the primary processor which is supported by shipping documents or processor invoices.
- The primary processor provides an invoice indicating the amount of product received.
- The primary processor provides information on product management in an annual questionnaire. Questionnaire responses were received from 6 of the 12 processors used by the program. No verification is obtained from downstream processors in multi-step processing.
- The Association performs periodic site inspections of the processors facility. Site inspection criteria have been developed to confirm the responses in the questionnaire provided by the primary processor. No site inspections were performed during the 2014 fiscal year.

Product sold and collected and recovery rate

Specific disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference
Product Collected Total Paint (non-aerosol) collected – 2,943,339 Litres Total Paint (aerosol) collected – 38,413 Litres Total Flammable Liquids/Gasoline collected – 112,478 Litres Total Pesticides collected – 21,679 Litres	Section 7 Product Sold and Collected and Recovery rate – Table 6: Approximate Total Collected Volumes (residual recovery volume) for Paint, Paint Aerosols, Flammable Liquids and Pesticides (2014) on page 17
“Paint residual recovery volume calculated using 116.71 litres per tubskid, based on the average volume generated per tubskid over the full year 2014 and adding the paint exchange volumes reported by collection sites which assumes that all containers collected are 75% full.” “Paint aerosol residual recovery volume calculated using 28.45 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.” “Flammable Liquids/Gasoline residual recovery volume calculated using 156.22 litres per tubskid, based on the average volume generated per tubskid over the full year 2014.” “Pesticide residual recovery volume calculated using 101.16 litres per tubskid, based on the average volume generated per tubskid over the full	Section 7 Product Sold and Collected and Recovery rate – Footnotes 3-7 on page 17



year 2014.” “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.”	
Product Sold Total Paint (non-aerosol) sold – 27,337,222 Litres Total Paint (aerosol) sold – 1,048,975 Litres Total Flammable Liquids/Gasoline sold – 3,124,236 Litres Total Pesticides sold – 153,594 Litres	Section 7 Product Sold and Collected and Recovery rate - Table 9 – Approximate Sales, Residual Recovery Volume and Recovery Rates of Paint, Paint Aerosols, Flammable Liquids and Pesticides on page 19
“With regard to gasoline collection, members report the number of gasoline stations, not volumes of gasoline sold. Therefore sales volumes (in litres) for gasoline are not available and are excluded from the flammable liquids/gasoline category.”	Section 7 Product Sold and Collected and Recovery rate –on page 19
“Volumes reported as “Sales (litres)” are estimated by converting units reported to Product Care by its members and applying the typical residual container volume for each eco-fee category.”	Section 7 Product Sold and Collected and Recovery rate – Footnote 12 on page 19
Recovery Rate Total recovery rate Paint (non-aerosol) – 10.8% Total recovery rate Paint (aerosol) – 3.7% Total recovery rate Flammable Liquids/Gasoline – 3.6% Total recovery rate Pesticides – 14.11%	Section 7 Product Sold and Collected and Recovery rate - Table 9 – Approximate Sales, Residual Recovery Volume and Recovery Rates of Paint, Paint Aerosols, Flammable Liquids and Pesticides on page 19

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:

Product Collected

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- 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 litres of program materials collected is based on total units collected and converted to litres using the standard volume of containers used to collect the materials and the average litres of program materials collected from each container.



Product Sold

- 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 litres of program material sold is based on total units sold converted to litres based on the average volume of the most popular container sizes sold as provided by the Association's members.
- Units sold are determined based on self-reporting by each member of the program. A key source of information in determining the accuracy of units sold and reported to the program by members is the internal audit process carried out on sales data reported by individual members. The Association has performed 4 internal audits of its 173 members' sales data for the 2014 fiscal year.

Recovery Rate

- The calculation of the recovery rate has been performed accurately using the appropriate sources of information for product collected and product sold.

Performance targets

Specific disclosures in the annual stewardship report for which evaluation criteria were developed	
Disclosure per annual report	Reference
Collection Systems	
Target: Collection Depots 2014 Assertion – Target exceeded: 119 paint depots and 93 paint plus depots	Section 8 Performance Targets – Table 6: Key Performance Targets and Outcomes – Target: Collection Depots on page 20
Target: Paint Exchange Depots 2014 Assertion – 135 depots (64% of all depots) offered paint exchange programs	Section 8 Performance Targets – Table 10: Key Performance Targets and Outcomes – Target: Paint Exchange Depots on page 20
Product Management	
Target: Paint Reused 2014 Assertion – Target exceeded: 2.6% of paint collected was reused.	Section 8 Performance Targets – Table 10: Key Performance Targets and Outcomes – Target: Paint Reused on page 21
Target: Latex Paint Recycling 2014 Assertion – Target not met: 99.3% of latex paint was recycled. 0.7% was sent to a landfill.	Section 8 Performance Targets – Table 10: Key Performance Targets and Outcomes – Target: Latex Paint Recycling on page 21
Target: Metal and #2 Plastic Container Recycling 2014 Assertion – Target met: 100% of metal and #2 plastic paint containers were recycled.	Section 8 Performance Targets – Table 10: Key Performance Targets and Outcomes – Target: Metal and #2 Plastic Container Recycling on page 21
Target: Plastic and Metal Gasoline Container Recycling 2014 Assertion – Target met: 100% of plastic and metal gasoline containers were recycled.	Section 8 Performance Targets – Table 10: Key Performance Targets and Outcomes – Target: Plastic and Metal Gasoline Container Recycling on page 21



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), (d) and (e) of the Recycling Regulation:

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and reported on by management in the Annual Report.
- The description of progress against targets to date is supported by records of progress maintained by the Association.

