Manitoba Household Hazardous Waste 2020 Annual Report

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productcare.org

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1. Program Outline

The Manitoba Household Hazardous Waste Program ("Program") is operated and managed by Product Care Association of Canada ("Product Care"). 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.

This annual report is prepared in accordance with the requirements outlined in the <u>Manitoba Household Hazardous Material and Prescribed Material Stewardship Regulation</u> (16/2010R) ("Regulation") enacted pursuant to the <u>Waste Reduction and Prevention</u> (WRAP) Act, and the commitments set out in the Manitoba Household Hazardous Waste Stewardship Program Plan approved by the Manitoba Minister of Sustainable Development on July 26, 2018 ("Program Plan").

The members of the Program are the obligated "stewards" (manufacturers, distributors and retailers) pursuant to Regulation with regard to the following product categories:

- Paint
- Flammables
- Corrosives
- Toxics
- Physically hazardous materials
- Pesticides
- Fluorescent lighting tubes and compact fluorescent lights ("fluorescent lights")

The Program's first phase launched on May 1, 2012 and included paint and fluorescent lights. The second phase launched on October 1, 2012 and included pesticides, flammables, corrosives, toxics and physically hazardous materials (Program Products). The Program enables consumers to drop off unwanted Program Products at collection sites and collection events across the Province at no charge.

The Program is funded by membership fees, known as Environmental Handling Fees (EHFs), remitted to Product Care by its members based on the volume of sales of designated Program Products in or into the Province. In some cases, retailers recover this expense as a separate visible EHF to consumers. The EHF rates are set by Product Care. Program revenues are applied to the operation of the Program, including administration, communication and outreach, collection, transport, and processing of collected Program Products, as well as the maintenance of a reserve fund.

Product Care operates product stewardship programs for paint in seven other Canadian provinces: British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland & Labrador. Product Care also operates programs for household hazardous wastes in British Columbia, and Ontario; lamps in British Columbia, Quebec and PEI; and smoke and carbon monoxide alarms in British Columbia. See the Product Care website at www.ProductCare.org for more information.

2. Educational Materials and Strategies

In 2020, the Program implemented several different strategies to raise consumer awareness, in accordance with regulatory requirements. The following section provides details regarding communications and public education tactics implemented in 2020 to fulfill commitments outlined in the Program Plan.

Promotion and education activities were impacted by the pandemic – most advertising was paused between March and June 2020 due to lock down restrictions and/or closed collection sites.

Program Awareness

Paint/HHW

In fall 2019, an online survey was conducted among residents representative of Manitoba's adult population. The survey revealed:

- 60% of residents are aware that they can recycle paint in the Province— an increase of nine percentage points over the 2017 awareness level (51%)
- 58% of residents are aware they can recycle HHW—. an increase of 10 percentage points over the 2017 awareness level (48%)

The next consumer awareness survey will be conducted in 2021.

Website

The Product Care website includes the following content for the Manitoba program as outlined as a commitment in the Program Plan:

- Recycling locator (a map displaying the collection sites and drop-off events) – see Appendix A
- Recycling location (collection sites) hours and operations
- Lists of accepted and not accepted products
- Program member support centre with news and updates
- Consumer videos showing the product management approach for program products
- Other information (e.g., a description of the PaintShare program, frequently asked questions, etc.)

An estimated 233,065 unique visitors accessed productcare.org during the 2020 calendar year. The Manitoba section (including sub-sections for accepted products, and fee information) received 18,756 totalpage views. In addition, there were a total of 9,333 unique visits to the recycling locator from consumers in Manitoba. Productcare.org was linked to Recycle Manitoba's website, www.recyclemanitoba.ca.

In March, to address the impacts of the pandemic, a web banner was put up on the Product Care website, advising consumers to contact collection sites directly to confirm hours of operation and safety protocols. The banner remained through 2020.

Program Hotline

Product Care continued to operate a toll-free, "hotline" for consumers to obtain information about the Program.

Television

Television ads for paint, HHW, and fluorescent lights were broadcast on Global TV from July to December 2020, resulting in approximately 25,860,000 impressions.

Print Advertising

- An inside cover print ad was featured in CPCA Insight Trade Publication. The full
 page advertisement focused on paint and coatings member recruitment for
 Product Care paint programs, with seven thousand copies distributed to industry
 members.
- Three full page advertisements were placed in the Municipal Leader, which was available in print and online, promoting the Program's recycling services to municipalities. The Spring and Fall issues covered paint, HHW, and fluorescent lights. The Summer issue mentioned all product categories with a special focus on the Program's ICI services for fluorescent lights.
- Five general awareness advertisements for paint, HHW, and fluorescent lights were distributed to 200,000 Manitobans in five community newspapers published by Canstar Community News

Digital Advertising

All digital campaigns (excluding tactic targeted blog posts and organic social media posts via Product Care Recycling Facebook, Instagram, and Twitter feeds) reached the entire province.

While advertising continued throughout the year, between March and June messaging was tailored to reflect the current status of the COVID-19 pandemic.

- 1. Google Search Advertising Campaign: January to December 2020
 - a. A search advertising campaign served paint, HHW, and fluorescent lights ads to provincial residents based on an extensive list of keyword searches relevant to the Program.
 - b. Manitoba's ads collectively generated 4,016 impressions and 770 clicks
- 2. Google Display Advertising Campaign: January to December 2020
 - a. A Manitoba-specific display advertising campaign served paint, HHW, and fluorescent lights related ads to provincial residents.
 - b. The ads received 4.7 million impressions and 12,055 clicks through to the website.
 - c. Ads were specifically targeted to internet users who performed online searches related to paint, HHW, and fluorescent lights purchasing, usage, and disposal in Manitoba. Secondary targeting focused on individuals searching for home improvement, moving , and "do it yourself" (DIY)-related terms, in order to reach a wider, but still relevant, population.

3. YouTube Video Advertising Campaign: July to December 2020

- a. During summer months, paint and HHW explainer videos were run as pre-roll and skippable in-stream ads on YouTube.
- b. In fall and winter, the lights explainer videos ran as pre-roll and skippable instream ads.
- c. In Manitoba, these ads received a total of 72,595 impressions and 16,507 views.
- 4. Gmail Advertising Campaign: August to December 2020
 - a. Ads targeted users of the Gmail platform who showed an interest in topics related to paint and recycling. Only Manitoba residents were targeted.
 - b. These ads received a total of 97,631 impressions, 15,181 clicks to open, and

890 clicks to the website.

- 5. **Facebook and Instagram Content Strategy:** Content on Facebook and Instagram focused on paint, HHW, and fluorescent light recycling, special waste and the recycling community in general. Content was shared specifically with Manitoba residents when appropriate.
- 6. **Targeted blog posts:** Blog posts were targeted at relevant audience members including, but not limited to, homeowners, heads of households, and environmentally inclined individuals in Manitoba. Topics included specific information on paint and fluorescent light recycling, DIY content, renovation tips, and sustainability best practices. All posts included a call-to-action to find a recycling location or interact with the brand on social media. Collectively, these posts received 28,510 views.
- 7. The Weather Network Display Campaign: July to December2020.
 - a. Display ads for paint, HHW, and fluorescent lights ran on the Weather Network app.
 - b. Manitoba's ads collectively generated 1,205,082 impressions and 1,674 clicks

See Appendix B for examples of digital advertising activities.

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

In 2020, Product Care distributed both PoS and PoR materials as requested by retailers and collection sites. The following materials are available for reorder through the online order form:

- General paint, HHW, and fluorescent lights program awareness posters
- Return to Retail (R2R) and Return to Product Care posters
- Bifold paint and HHW brochures and a fluorescent light rack card detailing accepted products and information on the Program

Partnerships

Government Partnerships

Product Care continued to participate in ongoing Indigenous and remote community waste diversion projects with several government organizations and established committees, including the following:

- Indigenous Services Canada (ISC)
- Green Action Center (GAC)
- Solid Waste Action Team (SWAT)
- Other Producer Responsibility Organizations (PROs)
- Various provincial/federal government departments and committees

3. Collection System

Product Care does not directly own or manage any collection sites, but rather contracts with existing collection sites. Due to the hazardous nature of some Program Products and limited existing infrastructure, establishing permanent collection sites presents a significant challenge relative to other stewarded products. Typically, collection sites are co-located at facilities with collections for other stewardship programs, such as local government recycling centres (waste disposal ground or waste transfer stations), non-profit societies and private businesses.

As of December 31, 2020, the Program had contracted with 73 permanent, year round municipal and private collection sites and 46 return to retail collection sites, totalling 119, 6 more than 2019. Product Care continues to work on expanding the overall collection system.

As not all collection sites accept the same products, Table 1 provides a breakdown of the different types of collection sites and the number of each in operation. See Appendix C for a detailed list of all collection sites as of December 31, 2020.

Type of Collection Site	Retail	Private / Municipal	Total
Paint only	10	6	16
Lights only	9	1	10
Both Paint and Lights	27	34	61
Full HHW (All Program	0	32	32
Products)			
Total	46	73	119

Table 1: List of Participating Retail and Private / Municipal Collection Sites in Manitoba

Collection sites were typically open during regular business hours.

The Program Plan commits to a target 24 full-service collection sites by 2021. Table 1 displays that as of December 31, 2020, there are 32 full-service sites, exceeding the target by 8 full- service sites.

Product Care also contracted with Miller Environmental to operate a number of one-day household hazardous waste (HHW) collection events in partnership with local communities, to supplement the collection network. Table 2 provides a list of the 13 collection events held in 2020.

Date	Event Location
May 30	Melita
June 6	Brokenhead
June 20	North Cypress-Langford
August 22	Souris-Glenwood
August 29	Virden
September 12	Westlake-Gladstone
September 15	Ethelbert
September 19	Killarney
September 26	DeSalaberry
October 3	Deloraine-Winchester
October 17	St. Clement
November 19	Bloodvein
December 8	Ashern

Table 2: Household Hazardous Waste Collection Events in 2020

In addition, Product Care was contracted by Manitoba Conservation and Climate to collect and properly dispose of stockpiled household hazardous waste (HHW). Product Care worked with 42 communities to provide one-time HHW stockpile clean ups and product management for Program Products. This initiative focused on cleanup of HHW in First Nation and Northern Communities and non-program compressed gas cylinders from municipalities in the Province.

Table 3 lists the communities serviced.

Table 3: Stockpiled HHW Cleanups

Locations Serviced			
Arborg	Elm Creek	Onanol	St. Theresa Point
Ashern	Eriksdale	Pilot Mound	Steinbach
Birtle	Falcon Lake	Pinawa	Swan River
Bosman	Flin Flon	Portage La Prairie	The Pas
Brandon	Gimli	Rapid City	Thompson
Carberry	Gladstone	Reston	Travers Bay
Carmen	Lac du Bonnet	Sprague	Wasagamack
Cartwright	McGregor	St. Andrews	Woodlands
City of Winnipeg	Menisino	St. Francis Xavier	Woodridge
Coca Cola Falls	Minitonas	St. George	
Dunnottar	Minnedosa	St. Laurent	

First Nation 2020 Winter Road Pilot Project

Product Care worked with a group of stewardship organizations operating in Manitoba to develop a pilot project to provide services to remote First Nation communities, accessible by seasonal ice roads. The project focuses on the removal of designated stewardship material from five remote First Nation Communities. The communities involved in the project include: Bunibonibee Cree Nation, God's Lake Narrows First Nation, Garden Hill First Nation, St. Theresa Point First Nation and Wasagamack First Nation. This was a project of substantial undertaking of coordination and timing with limited access to winter road availability. Through this project, Product Care collected and removed 177 pails of paint, 162 propane tanks, and 1 drum of aerosols.

Product Care continues to support this pilot project by providing education, support materials and collection containers to communities to remove and properly manage the end-of-life of designated stewarded material from their environment.

Product Care is actively participating in the initiative with ISC and Green Action Center in developing a sustainable plan to provide designated Household Hazardous Waste diversion for Indigenous and remote communities.

4. Management of Collected Materials

The objective of the Program is to minimize the improper disposal of hazardous materials, including paint and fluorescent lights, by providing an effective HHW collection program and ensuring that the collected materials and containers are either recycled or disposed of in an environmentally responsible manner. Product Care strives to manage collected products in accordance with the pollution prevention hierarchy Product management and the application of the pollution prevention hierarchy varies by product.

4.1. Management in Accordance with the Pollution Prevention Hierarchy

The Program continued to encourage consumers to buy the right amount of product for their needs resulting in less waste being generated. This was achieved by promoting the "BUD" Rule through the Program website and promotional materials, which tells consumers to:

- Buy no more than you need.
- **U**se all that you buy.
- **D**ispose of leftovers safely.

Processing and recycling options in Manitoba varied by Program Product as outlined below. Where possible and economically feasible, Product Care managed products according to the pollution prevention hierarchy.

The following section outlines the product management processes employed by the Program for each product category.

4.1.1. Paint

Leftover paint is managed by the Program in a number of ways, dependent on the type and quality of the paint.

Paint

Water-based paint was sent to a recycling facility to be recycled into paint and coating products or to be used in the process of manufacturing cement. Unrecyclable water-based paint was solidified and sent to landfill. Regulatory limits on Volatile Organic Compounds (VOC) and limited demand for solvent-based paints did not make recycling a viable option for this product category. Solventbased paint was consolidated and blended with other flammable liquids and sent for energy recovery at licensed facilities.

Aerosol Paints

The residual volumes recovered from paint aerosols were nominal compared to recovered liquid paint and represented a variety of product formulations that limited the options for recycling. Paint aerosol cans were punctured and the contents drained. The propellant was absorbed by activated carbon, the residual paint blended with other flammable liquids destined for energy recovery.

4.1.2. Flammable Liquids

Given the varied nature of flammable products, material mix / composition and limited volumes, it was not economically viable or feasible to recycle flammable liquids. Since many flammable products are sold as fuels, leftover flammable liquids were blended and sent for energy recovery. Flammable aerosols were evacuated and the flammable liquid and propellant treated in the same manner as paint aerosols.

4.1.3. Corrosives

Neither reuse nor recycling are currently options for corrosive materials. Corrosives were neutralized, treated and stabilized with concrete for landfill. Corrosive aerosols were evacuated, the propellant absorbed by activated carbon, and the corrosive liquids were neutralized and stabilized.

4.1.4. Toxics

Due to the nature of toxic materials, there is no reuse or recycling option available. Toxic liquids were fuel blended and sent for energy recovery. Toxic solids were incinerated at high temperature in a government regulated and permitted incinerator.

4.1.5. Physically Hazardous Material (Fuel Cylinders)

Fuel recovered from fuel cylinders was either recovered and reused in fuel cylinders, or sent for energy recovery.

4.1.6. Pesticides

Due to the nature of pesticides and aerosol pesticides, there was no reuse or recycling option available. All pesticides were incinerated at high temperature in a government regulated and permitted incinerator. Pesticide aerosols were evacuated, propellants absorbed by carbon, and residual pesticides sent for incineration.

4.1.7. Paint and HHW Containers

All plastic and metal paint containers were recycled as scrap metal or plastic commodity. Metal HHW containers were either recycled as scrap metal or sent to landfill. All plastic HHW containers were sent to landfill.

4.1.8. Fluorescent Lights

Fluorescent lights were collected and shipped to a processor where they were broken down into their component parts (i.e., mercury / phosphor powder, glass, ceramics, electronic circuits and metals) under a controlled environment. The metal end caps were sent to a scrap metal recycling facility. The glass, ceramics and electronic circuits were further processed and utilized as raw materials in various manufacturing processes. The mercury phosphor powder underwent further processing where it was chemically treated, stabilized, and sent to secure landfill.

4.1.9. Non Program Material

Non-program material that entered the collection system was segregated at the collection and processing stages. Depending on the material type, processing methods for non-program material included landfilling, physical / chemical treatment, energy recovery, and incineration.

4.2. Volume Collected

Residual recovery volume represents the estimated liquid volume, measured in litres, of liquid Program Products recovered by the Program.¹ Table 4 shows the estimated residual recovery volume of paint, flammable, toxic and corrosive Program Products collected in 2020. Table 5 shows the number of units of pressurized Program Products collected. Table 6 shows the units of fluorescent lights collected in the same year.

¹ Paint volumes based on a conversion rate of 106.5 litres per collection bin derived from the number of tubskids processed and the total residual paint volume processed

Table 4: Residual Recovery Volume of Paint, Flammable Liquids, Toxics and Corrosive Products Collected in 2020 (Litres)

Product Category	Total (litres)
Paint (non-aerosol)1	361,860
Flammable Liquids (incl. Gasoline) ²	89,421
Toxics (incl. Pesticides) ²	11,346
Corrosives ²	12,952
Total	475,579

Table 5: Number of Pressurized Program Products Collected in 2020 (Units)

Product Category ³	Total (units)
Paint Aerosol	75,600
Other Aerosol ⁴	50,575
Physically Hazardous	11,970
Total	138,145

Table 6: Residential Fluorescent Lights Collected in 2020 (Units)

Product Category	Total (units)
Compact Fluorescent Lamps (CFLs)	40,272
Fluorescent Tubes	197,895
Total	238,167

As a performance target the Program Plan specifies a 10% increase of total paint collection volumes by 2021, as compared to 2015 volumes. Of note is that the Program has limited control over the amount of residual paint left in the collected paint containers returned to the Program. An alternative

² The residual recovery volume is calculated by taking the weight of materials provided by the processor and removing container weights (based on standard container weights determined by Product Care). The weight of the material is multiplied by the average estimated density of the specific materials obtained from SDS specifications. Additionally, flammable liquids, toxic and corrosive aerosol products are comingled during processing and therefore those products have been subsumed under the "other aerosol" category in Table 5.

³ Paint aerosol, other aerosols and physically hazardous material categories are based on average units per drum.

⁴ "Other aerosol" includes flammable, corrosive and toxic aerosols.

measure could be the number of tubskids⁵ collected, since the Program also collects empty paint containers. Table 7 shows total paint collection volume for 2020, as compared to 2015 in residual volume and by number of tubskids.

Year	Paint (Residual litres)	Change from 2015(%) (Residual Litres)	Paint (# Tubskids)	Change from 2015(%) (Tubskids)
2015	235,175	-	2,123	_
2020	361,860	19%	3399	60.1%

Table 7: Paint Volumes Collected in 2020 compared to 2015

As a performance target the Program Plan specifies a total volume increase of 20-28% for collection of fluorescent lights by 2021, as compared to 2015 volumes. Table 8 shows total collection units of fluorescent lights for 2020 versus 2015.

Table 8: Residential Fluorescent Lights Collected in 2020 compared to 2015 (Units)

Category	2015 Volume (units)	2020 Volume (units)
Fluorescent Lights	96,589	238,167
Percentage Change	_	146.6%

4.3. Product Sales

The quantity of Program Products sold annually varies according to market conditions. Table 9 through 11 show the quantities of Program Products sold in 2020. For table 9, volumes were calculated using typical container size volumes.

⁵ A tubskid is a collection container used for collecting and transporting paint. It measures 48" x 42" x 30" with a nominal capacity of 108 one gallon containers. The actual number of paint containers per bin varies depending on the mix of paint container sizes, ranging from 250ml – 18.9L capacity.

Table 9: Approximate Sales Volume of Paint, Flammable Liquids, Toxics and Corrosive Program Products in 2020 (Litres)⁶

Product Category	Litres Sold
Paint (non-aerosol)	7,041,221
Flammable Liquids ^{7,8}	1,140,959
Toxics ⁷	176,806
Corrosives ⁷	134,025
Pesticides	47,818
Total	8,540,829

Table 10: Sales Volume of Pressurized Program Products in 2020 (Units)

Product Category	Units Sold
Paint Aerosol	990,184
Physically Hazardous	226,623
Total	1,216,807

Table 11: Sales of Residential Fluorescent Lights in 2020 (Units)

Product Category	Units Sold
Compact Fluorescent Lamps (CFLs)	86,334
Fluorescent Tubes	169,259
Total	255,593

4.4. Recovery Rates

Recovery rate represents the volume collected as a function of the volume sold in that year. It is important to keep in mind that the recovery rate is affected by factors outside of the Program's control. Since the recovery rate uses the volume of products sold in a year as the denominator, fluctuations in the volume of products sold affect the recovery rate, which can easily change depending on economic conditions. In addition, Program Products can be stored for long periods of time and most are designed to be fully consumed.

⁶ Sales data is reported to Product Care in units. For the purpose of this report, sales units are converted to litres sold using coefficients based on the volume of the most common container size in each product category.

[/] Excludes gasoline sales.

⁸ Includes aerosols.

Table 12 shows the volume collected, volume sold and recovery rate of Program Products, excluding lights.

2020	Paint	Paint Aerosol ⁹	Flammable Liquids (incl. Gasoline) ¹⁰	Toxics (incl. Pesticides) ⁹	Corrosives ⁹	Physically Hazardous ⁸
Litres Collected	361,860	75,600	89,421	11,346	12,952	11,970
Litres Sold ¹¹	7,041,221	990,184	712,901	176,806	134,025	226,623
Recovery Rate	5.1%	7.6%	12.5%	6.4%	9.7%	5.3%

Table 12: Volumes Collected, Volumes Sold and Recovery Rates - Program Products in 2020

⁹ Recovery rates for paint aerosols and physically hazardous materials were calculated as units recovered / units sold.

Aerosols containing flammable, toxic, and corrosive liquids were not included in recovery rate calculations because these products were comingled during processing.
 ¹¹ Does not include aerosols unless otherwise specified

5. Environmental Impacts

Product Environmental Impact Reduction, Reusability and Recyclability

The paint and coatings industry continues to be at the forefront of product formulation and design for reduced environmental impact. Originally the major sustainability initiative relating to paint was the reduction of the amount of volatile organic compounds (VOCs) emitted by coatings products. That is still an active area, with new federal regulations on VOC limits for 54 architectural product categories planned for 2021.

The industry has now expanded its focus beyond VOC emissions reduction to include resource conservation, waste minimization, enhanced efficiency in manufacturing processes, use of renewable and less harmful materials, and more. Companies are looking to improve "design for environment" not only in product formulation, but directly and indirectly throughout the entire value chain such as equity, diversity, and inclusive practices in hiring and maintaining the workforce. The paint and coatings industry realizes the economic and competitive advantages that can result from progressive in-house programs emphasizing sustainability and circularity in advance of increasingly strict government regulations. Some of these programs relate to removing Substances of Very High Concern (SVHC) in products to reduce the impacts on human health and the environment.

Sustainability in the Industry

Many CPCA members are increasingly challenging themselves to achieve multiple sustainability objectives and align with the targets outlined in the United Nations Sustainable Development Goals (SDGs). All UN member states adopted the SDGs to guide global action on the urgent environmental, political, and economic challenges facing our planet. They set ambitious targets to build a more sustainable, safe, and prosperous world for all humanity by 2030. Some key performance indicators (KPIs) are being used by multiple CPCA members to align with the UN SDGs:

- Tracking of Nitrogen oxides (NOx), Sulfur oxides (SOx), and Volatile organics (VOC) and other significant air emissions from architectural and industrial coatings
- Materials used by weight or volume related to packaging
- Water consumption from manufacturing activities
- Direct greenhouse gas emissions (GHGs)
- Waste generated in raw tonnage and proportion diverted from disposal by circular economy approaches

Opportunities for R&D for Improved Circularity

Historically, raw materials used in coatings were fully sourced from bio-based feedstocks. Advances in manufacturing processes over the last few decades have led to the current environment where the majority of coating materials are derived from fossil fuels and petrochemicals. Recently, the industry has again begun to incorporate materials sourced from renewables such as starch, corn oil, and bio-based polyols into a wide range of products. However, the choice of renewable coating materials is still quite limited and for some applications, such as polyacrylates or phenolic resins, no bio-based alternatives exist.

Fluorescent Lights

Lighting product producers continue working to reduce the environmental impact of lighting products through innovative product design and technology. New design and technology has addressed environmental concerns by reducing material use, increasing lamp life, increasing energy efficiency and increasing recycling rates.

Over the past couple of years, the primary focus has been on increasing the use of energy efficient, and long life LED lamp technology. The advancement of LED lighting technology is having a significant impact on the lighting market as a whole. Manufacturers are focusing most of their efforts in this area and no longer spending research energy on expanding any of the traditional product lines of CFL, Linear Fluorescent, HID, incandescent or halogen. Acceptance of LED technologies has greatly increased as prices decreased. In fact, the acceptance and adaptation to LED technology has been much more rapid and widespread than most industry experts would have forecasted some years ago.

Due to the significantly longer lifespan of LED lights, sales have decreased for other traditional lighting technologies, such as halogen, incandescent, fluorescent, and HID lights. A review of lamp sales trends from the past 3 years reveals declining sales in all lamp categories, with the exception of LED lamp categories. According to members of Product Care's Light Recycling Advisory Committee, it can be expected that declining sales trends will continue for mercury containing lamps. In particular, sales of CFLs have experienced a decline at a faster rate than anticipated. The Advisory Committee foresees that CFLs will likely be eliminated from the market within the next 2 to 3 years. Furthermore, it is anticipated that fluorescent tubes will follow CFLs and likely be eliminated from the market in the next 5 to 10 years. As older lighting technologies are eliminated from the market, the Advisory Committee expects that they will be replaced by LED lamp technologies. LEDs contain no mercury and have an even longer life of about 15 000-20 000 hours. Most CFLs, in comparison, only have an average life of 10,000 hours. It is expected that we will also likely see more and more integration of LEDs into fixtures.

The shift to more energy efficient and longer lasting lighting technology is clear. Most LED lamps are more than 50% more efficient than CFL lamps, reducing electricity use and reducing pollution from power generation^[1]. These changes all help to decrease the impact on the environment, with longer life lamps helping to reduce waste, make lamps less hazardous and reducing the size of lamps thereby reducing the amount of materials required to manufacture them and minimizing waste.

^[1] Personal Communication with representative of GE.

6. Financial Information

Product Care's independently audited financial statements for the Program's revenues and expenses can be found in Appendix D.

Appendix A – Recycling Locator Tool



Below is a snapshot of the recycling locator tool found at ProductCare.org:

Covid-19 website banner



Appendix B – Advertising Materials

Point of Return (POR)/Point of Sales (POS) Posters





PoR/PoS Brochures and rack cards





Accepted Flammable Liquids & Gasoline	Accepted Pesticides & Toxics	Not Accepted Products
Acotono	Liquid and solid posticides	 Unidentifiable, unknown, unlabelled and
BBQ lighter fluid	Aerosol pesticides	non-original containers
Comping fuel and fonduo fuel	Furniture strippor	 Leaking or improperty sealed products
Rammable degreases, lubric ants, and liquid adhesives	Automotive additives	 Cleanes (eg. aron openor, beach) Oil, ant/reazo, insect repellents, disinfectants, order and even set.
Rommoble fuel treatment and additives	Tar and bug remover	 Commercial industrial or optic durations
Kerosone	-	Fortilizer
Methanol and methyl hydrate	Pesticides must display the poison	 Powder(solid)forms of mosoniv products.
Mineral spirits	(PCP) number, and the word	coment, grout, mortar, and plaster of Paris
Point stripper and thinner	"demestic" on the label	 Swimming pool chemicals (e.g. pucks pH actuation)
Paint and vamish remover	Taxics must display the paison symbol	Dissol
Turpentine and varial		Retliable propone cylinders
Other figmmable solvents	Max. solid and liquid pesticide size: 10 litres	Caulting compound
Leftover, stale, or old gasoline	Max. aerosol size: 24 ounces or 680 grams	Cosmetics, health, and beauty aids
		 Drugs, medicines, and medical sharps
the second second second		Wine and distilled spirits
Flammable liquids and aerosols must display the flammable		 Morcury switches
symbol	Accord Corrections	* Battorios
Gasoline will only be accepted in	Accepted Conosives	Ammunison
 approved ULC containers. For safety reasons, containers cannot be returned 		
after drop-off	Rust remover	
Max. flammables size: 10 litres	Masonry and grout cleaners	Who is Product Care?
Max. gasoline size: 25 litres	Pool and hot tub cleaners	
		Product Care Recycling is a federally incomposited actual profit organization that
		responsibly manages products at end-of-life. We
Accord Physically	Corrosives must have the corrosive	keep hazardous materials out of our landfills and
Accepted Physically	C dense.	waterways, conserve resources, and protect the
mazaruous Materials	Max. liquid/solid corrosive size: 10 itres	pionot.
	Max, aerosol size: 24 ounces or 680 grams	Visit productores are to find a full list of accepte
that display the formable and evolution		products and a recycling location near you.
symbols such as camping, propane, and		100 A 10 A
butone cylinders.	Please ensure that your products are in	
	their original containers with an intact	
	save, ognity seared, and not mixed	



Website Blog posts



Google Search Ad

Ad · www.productcare.org/recycling

0

Recycle Your Hazardous Waste | Containers Must Be Labelled | Recycling in Manitoba

Keep Household Hazardous Waste like Pesticides, Flammables and Solvents Out of Landfill. 80 Drop-Off Recycling Locations Located Across Manitoba.



Google and TWN Display Ads

YouTube Video Ads



Gmail Ads

Leftover Paint?	(1) (b)
Product Care	Leftover Paint? Recycle your leftover paint for free. Drop off leftover paint at recycling locations in MB
Every light bulb counts.	() [bA]
Product Care	
8	Every light bulb counts.
Į LE U 1	Burnt out CFLs and tubes don't belong in the trash! Recycle them across Manitoba.
	Find A Location

Sample Facebook and Instagram Posts



Product Care Recycling Published by Alex Barrow ② · September 5, 2020 · 🔇

...

It's the last long weekend of summer 🥥 That means it's time to tidy up! Do you recycle this item when you're finished renovating? 🚯 https://www.productcare.org/.../empty-paint-can-recycling/



PRODUCTCARE.ORG

Don't throw them out - recycle empty paint cans! Here's how We accept empty paint cans for recycling. The cans are compressed and transported to metal r...

Product Care Recycling March 11, 2020 · 🔇

...

9 #DidYouKnow Compact fluorescent lights (CFLs) contain a tiny amount of mercury, which can be harmful to marine life, water supplies, and human health. The good news is that these materials can be recycled. When you recycle CFL light bulbs, the mercury can be properly and safely handled to ensure it doesn't harm anyone. 🔿 🐹 😹 📌

Visit our website to see if these products can be recycled in your province: https://www.productcare.org/products/lights/



PRODUCTCARE.ORG Light Recycling - Product Care Recycling About Light Recycling We make it easy for you to safely recycle your burnt out or unwanted li...

Sample Twitter post



•••

Did you know? Our light recycling program ensures that materials such as glass and metal from old light bulbs can be used again – and keeps these materials out of our landfills and waterways! PHelp us give these products a new life! productcare.org/recycling-loca...



Facebook Ad



Product Care Recycling December 18, 2020 · 🚱

...

Light bulbs are recyclable § Find a recycling location for your burnt out CFLs and tubes at https://www.productcare.org/products/lights/manitoba/

*Due to COVID-19, it's advisable to contact the recycling location before visiting to check that they're currently accepting bulbs.



CPCA Insight Print Advertisement





Municipal Leader Print Advertisements





Appendix C – 2020 Collection Sites

Paint	Lights	Full HHW	Collection Sites	City
Y	Y		Argyle RM	Baldur
Y	Y		Alonsa (RM)	Alonsa
Y	Y		Ashern Home Hardware	Ashern
Y	Y	Y	B.A.R. Waste Authority Co-op Inc	Arborg
Y	Y		Binscarth Nuisance Grounds	Binscarth
Y	Y		Birtle Waste Disposal Grounds (RM of Prairie View)	Birtle
Y	Y		Bloodvein Community Landfill	Bloodvein
Y	Y		Boissevain-Morton	Boissevain
Y	Y		Boundary Co-op Ltd	Boissevain
Y	Y	Y	Brady 4R Depot	Winnipeg
Y	Y	Y	Brandon Eastview Landfill	Brandon
Y	Y		Brandon Home Hardware Building Centre	Brandon
Y	Y		Brenda Waskada	Waskada
Y	Y		Bristal Hauling Inc.	Niverville
Y	Y		Carman Co-op	Carman
Y	Y		Carman Transfer Station	Carman
Y	Y	Y	Cartwright Roblin Waste Transfer Station	Cartwright
Y	Y	Y	CEWDG – Eriksdale	Eriksdale
Y			Cloverdale Paint (Winnipeg)	Winnipeg
Y			Coca Cola Falls Waste Disposal Grounds	Lac Du Bonnet
Y	Y		Countryside Home Building Center	Fisher Branch
Y	Y		Dauphin Home Hardware	Dauphin
Y	Y		DeSalaberry (RM)	St. Pierre
Y			E.G. Penner Building Centres Inc.	Steinbach
	Y		Ecofitt Corporation	Winnipeg
Y	Y	Y	Earl Grey Waste Disposal Grounds	St. Andrews
Y	Y		Edward Landfill	Pierson
Y	Y		Elm Creek Co-op Ltd	Elm Creek

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Paint	Lights	Full HHW	Collection Sites	City
Y	Y	Y	Evergreen Environmental Tech	Minnedosa
Y			Flin Flon Home Hardware Building Centre	Flin Flon
Y	Y	Y	Flin Flon Landfill	Flin Flon
Y	Y		Flin Flon Recycling Centre	Flin Flon
Y	Y		Gilbert Plains Regional WDS	Gilbert Plains
Y	Y	Y	Gimli (RM) (Gimli Industrial Park)	Gimli
Y	Y		Glenboro South Cypress (Municipality of)	Glenboro
Y			Grandview Waste Disposal Ground	Grandview
Y			Grindstone Waste Transfer Station	Riverton
Y			Hecla Waste Transfer Station	Riverton
Y	Y		Heritage Co-op Home Centre	Minnedosa
Y	Y		Hillside Transfer Station	Oakbank
Y	Y		Holland Waste Disposal Grounds	Holland
Y			Janzen's Paint & Decorating Ltd	Brandon
Y			Janzen's Paint & Decorating Ltd	Steinbach
Y			Janzen's Paint & Decorating Ltd	Winkler
	Y		Killarney Home Hardware	Killarney
Y	Y	Y	Lac du Bonnet Transfer Station	Lac Du Bonnet
	Y		London Drugs #66	Winnipeg
Y	Y		Lorette Solid Waste Management Facility	Lorette
Y	Y	Y	Louise Integrated Waste Management	Pilot Mound
Y	Y		Lowe's #3285 South Winnipeg	Winnipeg
Y	Y		Lowe's #3718 Winnipeg East	Winnipeg
Y	Y		Meleb Waste Disposal Grounds	Meleb
Y			Mid Canada Environmental Services Ltd.	Grande Pointe
Y	Y		Miniota Waste Disposal Grounds (RM of Prairie View)	Miniota
Y	Y		Minnedosa Home Hardware	Minnedosa
Y	Y		Molgat Shopping Centre	Laurier
Y	Y		Morris Home Hardware	Morris
	Y		Mother Earth Recycling	Winnipeg
Y	Y		Municipality of McCreary	McCreary

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Paint	Lights	Full HHW	Collection Sites	City
Y	Y	Y	MWM Environmental	Morden
Y	Y		Neepawa-Gladstone Co-op	Neepawa
Y	Y	Y	North Norfolk - Normac Landfill	MacGregor
Y	Y		Oakwood Transfer Station	Anola
Y	Y		Onanole Waste Management Site	Onanole
Y	Y		OSS Parkland Waste	Dauphin
Y	Y	Y	Pacific 4R Depot	Winnipeg
Y	Y	Y	Panet Road 4R Depot	Winnipeg
Y	Y	Y	Peguis Landfill	Peguis
Y	Y		Pembina Valley Containers	Morden
Y	Y	Y	Pinawa LGD	Pinawa
	Y		Pine Falls Home Hardware	Pine Falls
Y			Piney (RM) (Public Works Yard)	Vassar
Y	Y	Y	Portage & District Recycling Inc (PDRI)	Portage la Prairie
Y	Y		Prairie Lakes (RM)	Belmont
	Y		Princess Auto – Portage Ave	Winnipeg
Y	Y	Y	Responsible Electronics Recycling	Selkirk
Y	Y		Reston Landfill & Recycling (RM of Pipestone)	Reston
Y	Y		Rivers Home Hardware	Rivers
	Y		Robinson Lighting	Winnipeg
Y	Y		Roblin / Shell River Waste Disposal	Roblin
Y	Y	Y	Rockwood RM (Teulon Waste Disposal Site)	Teulon
Y	Y	Y	Rockwood RM (Winfield Road Transfer Station)	Stonewall
	Y		RONA Bldg Centre Portage la Prairie	Portage La
			#1375	Prairie
Y			RONA Building Centre – Brandon #2235	Brandon
Y	Y		RONA Building Centre – Gimli #620	Gimli
Y	Y		RONA REVY – Winkler #64670	Winkler

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Paint	Lights	Full HHW	Collection Sites	City
Y	Y		RONA REVY - Kenaston Boulevard	
			#64870	
Y	Y		RONA REVY – Sargent Avenue #64890	Winnipeg
Y	Y		Rossburn Home Hardware	Rossburn
Y	Y		Rosser Transfer Station	Rosser
Y	Y		Russell-Binscarth / Riding Mountain West	Pussoll
			Nuisance Grounds	Russen
	Y		Selkirk Home Hardware	Selkirk
Y	Y	Y	Selkirk Waste Transfer Station	Selkirk
Y	Y		Shoal Lake Recycling Center	Shoal Lake
Y	Y		Snow Lake Home Building Centre	Snow Lake
Y			Souris Home Hardware	Souris
Y	Y	Y	Rural Municipality of St. Clements	Libau
v	v		St Francois Xavier Waste Transfer Station	St. Francois
1	1			Xavier
Y	Y		St. Georges Waste Disposal Ground	St. Georges
Y	Y		St. Laurent Home Hardware Building Centre	St. Laurent
Y	Y	Y	St. Laurent Waste Transfer Station	St. Laurent
Y	Y		Ste Anne Builders Supply	Ste. Anne
Y	Y	Y	Steinbach Landfill (City Of)	Steinbach
Y	Y		Strathclair Landfill	Strathclair
Y	Y		Stuartburn RM (Vita Transfer Station)	Vita
Y	Y		Sun Valley Co-op Ltd.	Altona
	Y		Super-lite Lighting Ltd.	Winnipeg
Y	Y	Y	Swan River Waste Disposal Ground	Swan Valley
Y	Y	Y	The Pas & Area Recycling Centre	The Pas
Y	Y	Y	Town of Churchill Waste Transfer Station	Churchill
Y	Y	Y	Thompson Waste Disposal Grounds	Thompson
	Y		Total Lighting Sales	Winnipeg
Y	Y		Traverse Bay WDG	Traverse Bay
Y	Y		Tru Hardware	The Pas

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Paint	Lights	Full HHW	Collection Sites	City			
Y			Twin Valley Co-op	Russell			
Y	Y	Y	Village of Dunnottar	St. Andrews			
v	v	v	Whitemouth-Reynolds Waste	Whitemouth			
T	I	I	I	•		Management Facility	Whitemouth
Y			Windsor Plywood – Century Street	Winnipeg			
Y			Windsor Plywood – Main Street	West St. Paul			
Y	Y	Y	Winkler Public Works Yard	Winkler			
Y	Y		Winnipegosis Hardware	Winnipegosis			
Y			Wm Dyck & Sons (1993)	Niverville			
Y	Y		Woodlands RM	Woodlands			

Total Collection Sites

Paint Only	Lights Only	Paint & Lights	Full HHW	Total # of sites
16	10	61	32	119



Appendix D – Audited Financial Statement

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PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2020

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM Statement of Revenues and Expenses

For the year ended 31 December 2020

Contents

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INDEPENDENT AUDITORS' REPORT

To: Minister of Conservation and Water Stewardship

Report on the Audit of the Statement of Revenues and Expenses

Opinion

As required by the Manitoba Waste Reduction and Prevention Act (C.C.S.M.c W40 (16(1))) we have audited the Statement of Revenues and Expenses of the Manitoba Household Hazardous Waste Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2020 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenue and expenses of the Manitoba Household Hazardous Waste Program for the year ended 31 December 2020 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and the Minister of Conservation and Water Stewardship. As a result, the report may not be suitable for another purpose. Our report is intended solely for Product Care Association of Canada's management and the Minister of Conservation and Water Stewardship, and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation and fair presentation 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.





INDEPENDENT AUDITORS' REPORT - Continued

In preparing the Statement, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditors' Responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.



INDEPENDENT AUDITORS' REPORT - Continued

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada 6 April 2021

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM

Statement of Revenues and Expenses

For the year ended 31 December 2020

	2020	2019
Revenues (Note 5)	\$ 1,827,079	\$ 1,163,363
Program expenses		
Processing	948,926	550,753
Collection	475,393	382,122
Transportation	389,188	343,092
Administration (Note 2(b) & (d))	301,661	313,128
Communications	89,909	111,287
	 2,205,077	1,700,382
Deficiency of revenues over expenses for the year	\$ (377,998)	\$ (537,019)

Commitments (Note 3 & Note 6)

Fund transfer - allocation of interim program costs (Note 4)

The accompanying notes are an integral part of this statement of revenues and expenses.

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM Notes to the Statement of Revenues and Expenses

For the year ended 31 December 2020

1. Basis of Presentation

The Statement of Revenues and Expenses (the "Statement") only includes the revenues and expenses related to the Manitoba Household Hazardous Waste Program (the "Program"), a segment of the operations of Product Care Association of Canada (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

Environmental Handling Fees are received from members of the Association making sales of designated program materials within the province of Manitoba. 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. Environmental Handling Fees revenues are recognized as individual members report and remit them as required by the Association's membership agreement which is at the end of the month following the reporting period that the designated program materials were sold by the member.

Members are obligated to remit Environmental Handling Fees for all products sold from the earlier of the Program's start date or the date when the member started selling obligated products. If, for any reason, a member omits reporting and remitting Environmental Handling Fees associated with sold program products, the Association will recognize those Environmental Handling Fees as revenue when the amounts are determinable by the Association.

(b) Tangible Capital Assets

Tangible 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 tangible capital assets over their estimated useful lives. The annual amortization rate is as follows:

Depot equipment 3 years

Included in administration expense is \$19,532 (2019 - \$31,225) of amortization expense related to tangible capital assets.

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM Notes to the Statement of Revenues and Expenses

For the year ended 31 December 2020

2. Summary of Significant Accounting Policies - continued

(c) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for notfor-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the Statement. Accounts subject to estimates include revenue accruals, expense accruals, amortization, overhead allocation and processing commitments. 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 the Program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association's programs. Included in administration expense is \$124,071 (2019 - \$101,635) of overhead expense which has been allocated to the Program.

3. Commitments

During the 2020 fiscal year, the Association committed \$Nil additional funds above the \$1,335,000 committed in previous years to be used for the development of collection facilities for the Manitoba Household Hazardous Waste Program. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. The funds have been disbursed in the form of loans which may be forgiven providing certain performance conditions are met by the borrower.

Balance of funds disbursed as of 31 December 2019	\$390,785
New disbursements to qualified organizations during the year	Nil
Loans forgiven during the year	(54,900)
Balance of funds disbursed as of 31 December 2020	\$335,885

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM Notes to the Statement of Revenues and Expenses For the year ended 31 December 2020

4. Fund Transfer - Allocation of Interim Program Costs

During the 2015 and 2016 fiscal years at the request of the Ontario Ministry of Environment, expenses were incurred to operate an interim Light Recycling Program for a 12 month period in the Province of Ontario on behalf of the industry. These expenses were recorded as general and administrative expenses of the Association pending the expected regulation of lighting products in Ontario. During the 2018 fiscal year, the Association's Board of Directors passed a resolution where these expenses would be allocated amongst the other Light Recycle Programs of the Association as the expected regulation to designate lighting products in Ontario had not occurred.

At that time it was determined that these costs were to be allocated over a five year period to each of the Association's Light Recycling Programs proportionally based on the 2017 operating expenses of these Programs. The total amount allocated to the Manitoba Household Hazardous Waste Program for the 5 year period was determined as \$27,385. This was to be allocated as a fund transfer decreasing the accumulated surplus (deficit) of the Program in each of the 2018 to 2022 fiscal years in equal amounts. During the 2018 fiscal year, \$5,477 was recorded as a fund transfer with \$21,908 remaining to be transferred in future years.

On May 9, 2019, the Ontario Ministry of Environment issued draft extended producer responsibility regulations for electrical and electronic products including lighting products. The regulation for electrical and electronic equipment (EEE) was finalized in September 2020, with lighting products designated for 1 January 2023. On this basis, the Association's Board of Directors determined that the prior year fund transfer to the Manitoba Household Hazardous Waste Program of \$5,447 should be reversed and that the \$27,385 of costs which were previously intended to be allocated to the Manitoba Household Hazardous Waste Program upon its commencement.

5. Revenues

	 2020	2019
Environmental Handling Fee Revenue	\$ 1,827,079	\$ 1,532,896
Refunds	 -	(369,533)
	\$ 1,827,079	\$ 1,163,363

During the 2019 fiscal year, the Association issued refunds to a member of the Program who had incorrectly remitted Environmental Handling Fees in previous years.

PRODUCT CARE ASSOCIATION OF CANADA MANITOBA HOUSEHOLD HAZARDOUS WASTE PROGRAM Notes to the Statement of Revenues and Expenses For the year ended 31 December 2020

6. **Processing Commitment**

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated cost to process, transport and recycle of \$8,853 (2019 - \$Nil) which will be incurred in 2021.