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Waste Reduction and Recovery Program Programme de réduction et de récupération des déchets

2018-2019 Annual Report | Rapport annuel 2018-2019

Government of | Gouvernement des
Northwest Territories
Territoires du Nord-Ouest





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1. INTRODUCTION

The Waste Reduction and Recovery Program celebrated many successes in the 2018-2019 fiscal year, thanks to the participation of residents from across Northwest Territories (NWT), and the dedication of many people working at recycling depots (RDs), regional processing centres (RPCs), schools, community governments, and other businesses and organizations.

Highlights from the past year include:

- More than 24 million beverage containers were returned for recycling or reuse in 2018-2019. This is equivalent to 544 containers returned per resident. That represents approximately 66,340 beverage containers returned for recycling or reuse in the NWT each day.
- The recovery rate for 2018-2019 was 85 percent.
- An estimated 6.1 million single-use retail bags were kept off the land and out of landfills.
- More than 86.7 tonnes of electronics were collected under the Electronics Recycling Program.
- The Waste Reduction and Recycling Initiative provided funding to nine NWT organizations, businesses and schools for community-based projects to reduce waste and increase recycling.

L'année financière 2018-2019 a été marquée de nombreuses réussites pour le Programme de réduction et de récupération des déchets grâce à la participation des résidents des Territoires du Nord-Ouest (TNO) et au dévouement de nombreux employés qui travaillent dans les dépôts de recyclage, les centres de traitement régionaux, les écoles, les administrations communautaires et d'autres entreprises et organismes.

Voici quelques faits saillants de la dernière année :

- En 2018-2019, plus de 24 millions de contenants de boissons ont été retournés aux fins de recyclage ou de réutilisation, soit l'équivalent de 544 contenants retournés par résident. Cela représente 66 340 contenants de boissons retournés aux fins de recyclage ou de réutilisation aux TNO chaque jour.
- En 2018-2019, le taux de récupération des contenants de boissons était de 85 %.
- Environ 6,1 millions de sacs à provisions jetables en moins ont fini à la décharge ou dans la nature.
- Plus de 86,7 tonnes d'appareils électroniques ont été amassées dans le cadre du Programme de recyclage des appareils électroniques.
- L'Initiative de réduction et de recyclage des déchets a permis de financer 9 organismes, entreprises et écoles aux TNO afin de soutenir des projets communautaires de réduction des déchets et d'augmentation du recyclage.









2. BEVERAGE CONTAINER PROGRAM

2.1. Overview

The Beverage Container Program (BCP) was the first program created under the *Waste Reduction and Recovery Act*. It was implemented on November 1, 2005, to help divert millions of containers that were ending up in NWT landfills or as litter along streets and highways each year.

The BCP is operated through a network of recycling depots in NWT communities. The depots collect beverage containers, pay refundable deposits to NWT residents, and send beverage containers to regional processing centres in Yellowknife, Hay River and Inuvik. The recycling depots are operated by businesses, schools, community governments and individuals.

Regional processing centres consolidate and bale beverage containers. Baled containers are then shipped to recycling facilities in Alberta and the United States (U.S.).

Volume	Container Type	Container Recycling Fee*
1 Litre or less 10¢ Refund	Glass (non-refillable) 	13¢
	Glass (refillable beer) 	10¢
	Aluminum and Plastic 	8¢
	Tetra Pak, Gable Top, Drink Pouch and Bi-metal 	5¢
Larger than 1 Litre 25¢ Refund	Glass 	13¢
	All types of containers except glass 	10¢

*Non-refundable




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Image 1: Beverage Container Deposits and Fee Structure

2.1.1. REFUNDABLE DEPOSITS AND NON-REFUNDABLE HANDLING FEES

Consumers pay a refundable deposit and a non-refundable handling fee when purchasing ready-to-serve drinks in the NWT. (Image 1). The refundable deposit is returned to consumers when they take their empty containers to a local recycling depot. This provides an economic incentive to recycle beverage containers, and is one of the major reasons for its success. Legislated deposit-refund programs, such as the BCP, result in much higher return rates than voluntary programs. The BCP also provides local employment at recycling depots and regional processing centres throughout the NWT.

The non-refundable handling fees and unredeemed refunds for containers that are not returned are used to operate the BCP. This includes:

- recycling depot and regional processing centre handling fees
- transportation and storage of containers
- general administration such as insurance, equipment supplies and maintenance and staff wages and benefits
- improvements to the existing program

The total number of containers returned over the life of the program is more than 336 million. This amounts to more than \$37.3 million refunded to NWT residents since the program started.

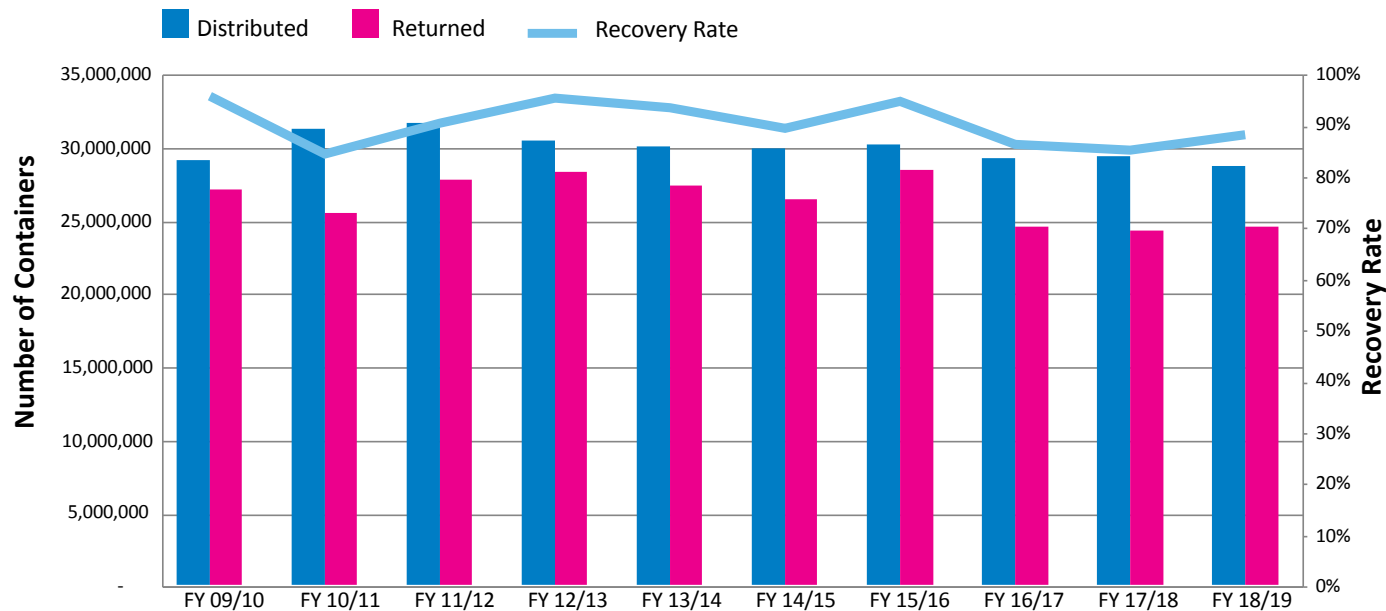


Figure 1: Beverage Container Recovery Rates 2009-2019

2.2. Operational Update

2.2.1. MANAGEMENT INFORMATION SYSTEM

In 2015, the Department of Environment and Natural Resources (ENR) introduced the Management Information System (MIS) to deliver substantive advantages to all aspects of program delivery and reporting. It allows program staff to monitor operations in real time and quickly identify problems and reporting errors. It also enabled the development and implementation of a quality assurance program that significantly improved the accuracy of reported container counts, and the condition of returned containers. It has also greatly reduced the workload for regional processing centre and recycling depot operators. Previously, monthly reporting forms were completed manually. They are now generated automatically and transmitted electronically, thereby speeding up the reconciliation and payment process. The touch screen technology associated with the MIS also makes it more efficient for depot staff and creates a more pleasant experience for residents returning their containers (see Image 2). As of March 31, 2019, the three RPCs and nine out of 23 depots report through the MIS.



Image 2: Depot staff enters the number and type of containers returned into the MIS.

2.2.2. DROP AND GO

In Yellowknife and Hay River, the “Drop and Go” service allows customers to return their containers without waiting for staff to count them. Customers create an account, and print labels to attach to their bags of recyclables. These bags can be left at the depot to be counted later. The system sends an email to the customer confirming the number of bags dropped off, and a second email confirming the number and type of containers counted, and the cash amount credited to their account (Image 3). The customer can leave the money in their account and watch it grow as they return more containers, or withdraw their funds at any time. The system also allows customers to donate their refund to a charity of their choice. By simply

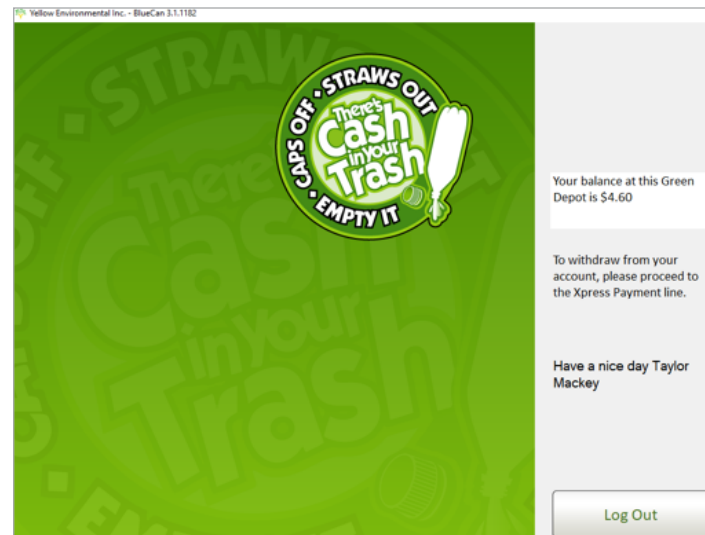


Image 3: Customers are able to view their balances from Drop and Go Accounts

picking from a list of registered charities, the customer directs the system to credit the selected charity's account. Both the customer and the charity are notified by email of the donation.

2.2.3. QUALITY ASSURANCE PROCEDURES

The Quality Assurance Centre (QAC) in Hay River is an integral part of the MIS. Mechanized counting equipment generates automated electronic reports, allowing verification of container counts as received from recycling depots (Image 4). Counting errors are tracked, compared, and rectified. Depots are notified when improvements are necessary. Participating depots (representing over 90 percent of the total containers collected in the NWT) are now subject to QA verification.

Depots label each bag with a tag and barcode (Image 5). The tag identifies the number and type of containers in the bag, the date the bag was filled, and the depot that filled it. The barcode on the label is scanned at the QAC prior to the verification count. The number of containers reported by the depot is compared to the number counted in the verification process and any variation is noted. Up to three percent error is acceptable; anything above requires a recount. If the second count is still not within the allowable margin of error, the depot will be notified, and steps taken to resolve the problem.



Image 4: Staff operating the QA mechanized counting machine in Hay River



Image 5: Label attached to bags of containers at participating depots. Information on this tag is used to verify the counts.

2.3. Recycling Depots and Regional Processing Centres

As of March 31, 2019, there were 23 locally operated recycling depots, six temporary satellite depots and three regional processing centres in the NWT. Five communities – Dettah, Enterprise, Ndilq Kakisa, Kát'odeeche – use nearby depots. Satellite depots are operated by the program in cooperation with a regional processing centre. Figure 2 shows depots located in the NWT. Table 1 lists recycling depot operators. In 2018-2019, regional processing centres and recycling depots provided 13 full-time and 33 part-time jobs.

No new depot licences were issued in 2018-2019.

Note: Tsiigehtchic depot operator on extended medical leave. Temporary satellite depot operated by Inuvik PC.

Table 1: Beverage Container Program – Depot Operators

COMMUNITY	LICENCEE	STATUS
North Slave Region		
Behchokò	FC Services	Local Operator
Dettah	-	Use Yellowknife Depot
Gamètì	Gamètì Development Corp	Local Operator
Ndìlq	-	Use Yellowknife Depot
Wekweèti	Tìlchq Community Government	Local Operator
Whatì	James Company Ltd	Local Operator
Yellowknife	The Bottle Shop	Local Operator
South Slave Region		
Enterprise	-	Use Hay River Depot
Fort Providence	-	Temporary Satellite Depot
Fort Resolution	Frank Lafferty	Local Operator
Fort Smith	RTL Recycling	Local Operator
Hay River	Tri R Recycling	Local Operator
Kakisa	-	Use Hay River Depot
Kát'odeeche	-	Use Hay River Depot
Łutselk'e	-	Temporary Satellite Depot
Deh Cho Region		
Fort Liard	-	Temporary Satellite Depot
Fort Simpson	Rowes Recycling	Local Operator
Jean Marie River	Louie Norwegian School	Local Operator
Nahanni Butte	-	Temporary Satellite Depot
Sambaa K'e	Sambaa K'e Development Corporation	Local Operator
Wrigley	Chief Julian Yendo School	Local Operator
Sahtù Region		
Colville Lake	Sheena Snow	Local Operator
Déljne	Déljne Got'Inę Government	Local Operator
Fort Good Hope	Chief T'Selehye School	Local Operator
Norman Wells	JD Ditchers	Local Operator
Tulita	-	Temporary Satellite Depot
Inuvik Region		
Aklavik	-	Temporary Satellite Depot
Fort McPherson	Tetlit Gwichin Recycling Depot	Local Operator
Inuvik	Caps Off Recycling	Local Operator
Paulatuk	Hamlet of Paulatuk	Local Operator
Sachs Harbour	Hamlet of Sachs Harbour	Local Operator
Tsiigehtchic	Anna May MacLeod	Local Operator
Tuktoyaktuk	Tuktoyaktuk Community Corporation	Local Operator
Ulukhaktok	Rose Kuptana	Local Operator



Figure 2: Recycling Depots and Processing Centres

Recycling depots are operated by individuals, businesses, schools, non-profit groups, and Indigenous and community governments, as highlighted in Figure 3. Aside from the Inuvik, Hay River and Yellowknife operators, depots are eligible for monthly subsidies to help offset costs related to operational expenses. Depots are eligible to apply for interest-free loans to help cover start-up costs. Depot development grants assist with costs of renovations or other improvements to depot facilities.

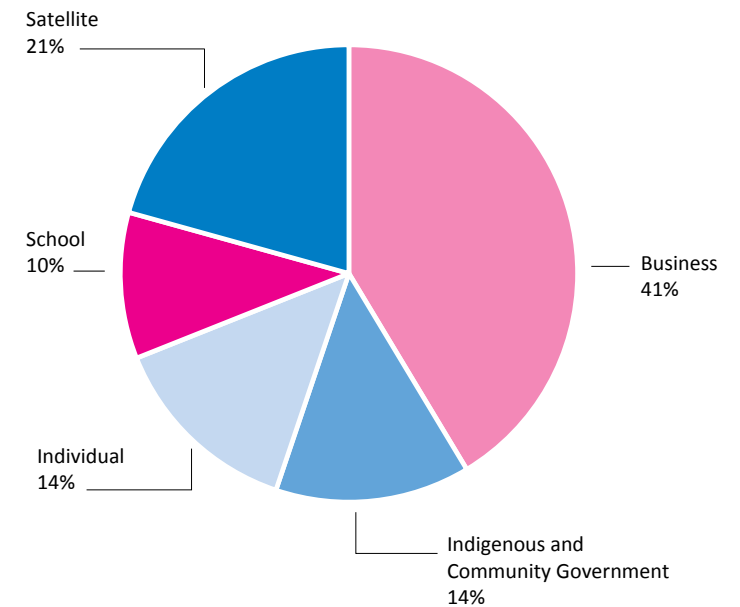


Figure 3: Recycling Depot Operators by Organization Type

2.4. Distributors

There were 32 beverage container distributors registered with ENR as of March 31, 2019.

One new distributor was registered during 2018-2019. Distributors are required to report sales and remit container surcharges to ENR on a monthly basis.

2.5. Beverage Containers Distributed and Returned

More than 28 million beverage containers were distributed and more than 24 million were returned in the NWT between April 1, 2018, and March 31, 2019 (see Table 2). Figures 4 and 5 illustrate the containers returned by material type.

Overall, the number of containers distributed in 2018-2019 decreased by over 586,800 from the previous year. The number of containers returned increased by more than 315,000 (as illustrated in Figure 1).

The recovery rate for 2018-2019 was 85 percent, and NWT depots refunded nearly \$2.7 million in refundable deposits to NWT residents. As of March 31, 2019, \$37.3 million in refundable deposits have been paid out to NWT residents since the program began in 2005.

By weight, the relative proportion of returned containers is illustrated in Figure 4, while Figure 5 shows the return rate for each container type.

Table 2: Beverage Container Recovery Rate

Beverage Container Categories		Container Material and/or Type	Total Distributed	Total Returned	Total Rate of Return	
Beverage Container Categories	≤ 1.0 Litre	100	Glass	1,447,390	1,521,712	105%
		101	Aluminum	14,513,226	12,482,633	86%
		102	Plastic	7,145,714	5,967,129	84%
		103	Tetra Pak and Gable Top	2,152,938	1,310,542	61%
		104	Bi-Metal	120,013	74,466	62%
		105	Drink Pouch	248,812	114,294	46%
		106	Refillable Glass Bottles	1,333,272	1,402,463	105%
	> 1.0 Litre	200	Glass	58,116	111,786	192%
		201	Aluminum	376	6,687	*1778%
		202	Plastic	999,266	927,451	93%
		203	Tetra Pak and Gable Top	310,019	279,460	90%
		204	Bi-Metal	4,791	3,328	69%
		205	Drink Pouch	-	6,738	
	206	Bag-in-a-Box	16,144	5,116	32%	
		Total		28,350,077	24,213,805	85%

**High return rates associated with large aluminum and large drink pouches are due to improper coding of containers received at depots. As these numbers are relatively small compared with the large volume of containers processed by the BCP, this error does not have significant implications.*

2.6. Environmental Benefits of the Beverage Container Program

The BCP continues to provide environmental benefits to the NWT through the recycling and reuse of materials and the reduction of greenhouse gas emissions.

2.6.1. REDUCTION OF GREENHOUSE GAS EMISSIONS

NWT residents diverted 1,197 tonnes of beverage containers from NWT landfills in 2018-2019. The greenhouse gas emissions (GHGs) avoided by recycling these materials amount to 2,427 tonnes of carbon dioxide equivalent, as estimated using the United States Environmental Protection Agency's Waste Reduction Model (WARM)¹ (see Table 1). This is equivalent to taking 513 cars off NWT roads in 2018-2019.²

¹ Based on United States Environmental Protection Agency Waste Reduction Model: <https://www.epa.gov/warm/versions-waste-reduction-model-warm#15>

Assumptions:

- No landfill gas recovery at landfills.
- Distance from Hay River to Hay River landfill is 8km, Inuvik to Inuvik landfill is 3 km and Yellowknife to Yellowknife landfill is 2 km
- Tetra Pak and gable containers were estimated as if they were mixed recycling. No category in the WARM model accurately captured the multi-material packaging challenge of these container types.

² Calculation of the number of cars off the road is: 4.73 tonnes CO₂e = 1 passenger vehicle off the road.

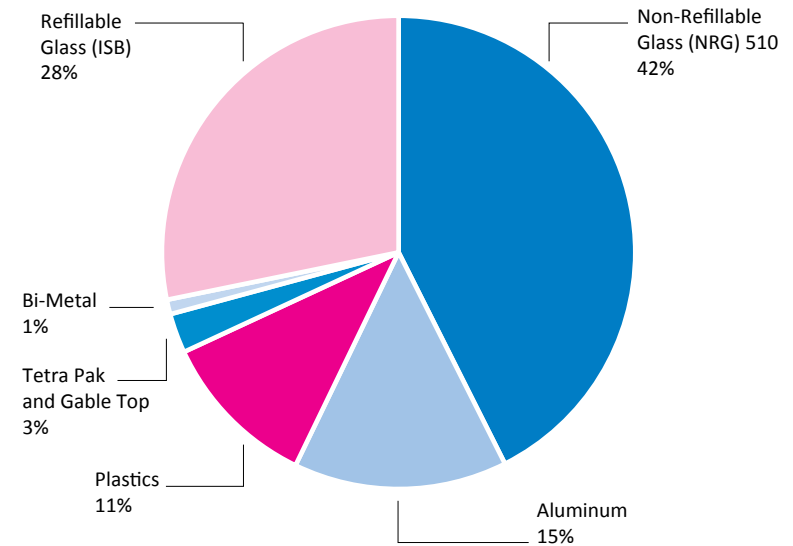


Figure 4: Relative Proportion of Beverage Containers Returned by Material Type (weight in tonnes, and by %)

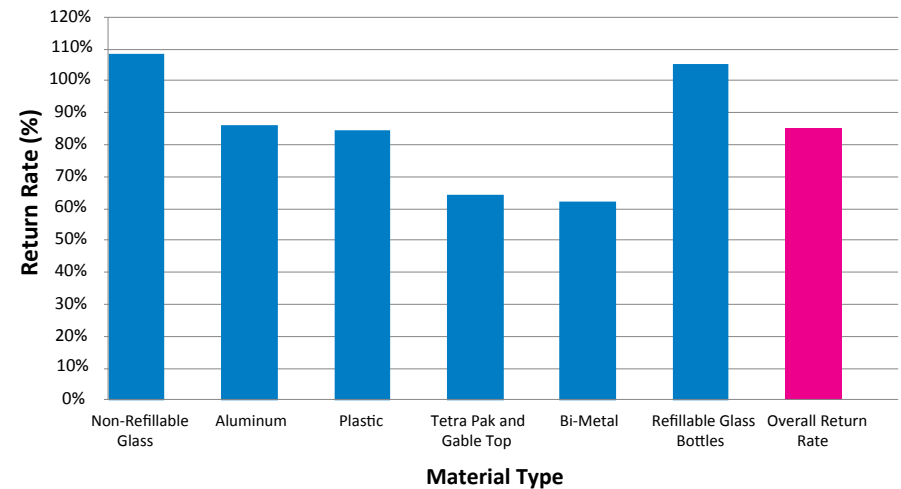


Figure 5: Beverage Container Return Rates by Material Type

2.6.2. RECYCLING OF MATERIALS

Resources found in beverage containers are recycled into many new products, thereby reducing the amount of virgin resources needed to produce goods.

Aluminum cans can be recycled back into cans instead of mining raw bauxite ore and refining it into new aluminum. Large amounts of energy are needed to extract and produce aluminum from bauxite. It takes about 95 percent less energy to recycle aluminum cans than it does to mine aluminum and make new cans. In 2018-2019, 174 tonnes of aluminum were recycled. This is the same amount of aluminum it would take to produce 55 Twin Otter airplanes⁵. Since 2005, the program has diverted 2,560 tonnes of aluminum from NWT landfills – enough to make 820 Twin Otters. See Table 4 for information on the common products made from recycled beverage containers.

Table 3: Tonnage Recycled and Greenhouse Gas Emissions Savings for All Materials

Material	Tonnes of Material Recycled	MTCO ₂ e*
Aluminum	174	-1657
Tetra Pak and Gable Top	32	-404
Plastics	131	-121
Refillable Glass (ISB) ³	338	-128
Non-Refillable Glass (NRG) ⁴	510	-66
Bi-Metal	11	-51
Total	1197	-2427

* MTCO₂e: metric tonnes of carbon dioxide equivalent

³ The MTCO₂e for refillable glass was calculated with avoided greenhouse gas estimates from Brewers Distributed Ltd, rather than WARM.






⁴ An estimated 128 tonnes of NRG was used locally in Hay River as clean fill at construction sites.

⁵ Empty weight of a DHC-6 Series 400 Twin Otter is 3.121 tonnes.

2.7. Enforcement

There were no convictions for offences under the *Waste Reduction and Recovery Act* in 2018-2019.

Table 4: Container Material and Recycling Uses

Container Material	Container Type	Recycling Uses
<p>Aluminum</p> 	Alcohol and non-alcohol containers (primarily pop and beer cans)	Aluminum is densified and baled, then shipped to the United States (U.S.), where 97% by weight is recycled, primarily into new beverage containers.
<p>Refillable Glass</p> 	Industry Standard Beer Bottles (ISB). These are the domestic beer bottles, primarily from the large breweries such as Labatt's and Molson's	Bottles are returned to breweries in Alberta, where they are cleaned and refilled an average of 15 times.
<p>Non-refillable Glass</p> 	All glass other than ISB, includes juice, wine, liquor, coolers, etc.	Glass is crushed at the regional processing centres, shipped to Airdrie, Alberta and processed into fiberglass insulation. Some of the glass is crushed and used as clean fill on construction sites.
<p>Plastic</p> 	Primarily high density polyethylene (HDPE) (#2) and polyethylene terephthalate (PET) (#1) plastic used to make soft drink, juice, water, milk, and liquor containers	Baled and shipped to Alberta, where 80% of it, by weight, is recycled into non-food containers.
<p>Multi-material</p> 	Includes aseptic containers (juice boxes, drink pouches), polycoats (gable tops, milk and juice), bi-metal containers (tomato juice, evaporated milk, etc.)	<p>Aseptic and polycoat containers are baled and shipped to U.S. recycling markets. These containers are 80% recycled by weight.</p> <p>Bi-metal containers are baled and shipped to Alberta. They are recycled into rebar and car parts, where 95% of it is recycled by weight.</p>



3. SINGLE-USE RETAIL BAG PROGRAM

3.1. Background

In January 2010, the Government of the Northwest Territories (GNWT) became the first Canadian territorial or provincial jurisdiction to implement regulations targeting single-use retail bags (SRBs). The regulations include plastic, paper, and biodegradable bags.

Phase I of the Single-use Retail Bag Program (SRBP) required customers to pay 25 cents for each SRB from all grocery stores in the NWT. In February 2011, Phase II expanded the program to include all NWT stores. All retailers in the NWT are required to register with the program and charge customers 25 cents for every SRB distributed.

3.2. Distributors and Retailers

There were 26 registered distributors and 105 retailers as of March 31, 2019. During the 2018-2019 fiscal year, 12 retailers cancelled their registrations.

3.3. Single-use Retail Bags Distributed

In 2018-2019, distributors supplied NWT retail stores with 3,081,684 SRBs. This is equivalent to 69 bags per NWT resident.⁶ There were 225,220 more bags distributed in 2018-2019 than in 2017-2018. A total of \$770,421 was remitted to the Environment Fund through the SRBP.

Before the implementation of the program, ENR estimated residents used more than nine million SRBs per year (equivalent to 208 SRBs per person per year).⁷ NWT residents avoided using an estimated 6.1 million bags (approximately 137 bags per person) during 2018-2019.

From January 15, 2010, to March 31, 2019, almost 57 million SRBs have been kept out of NWT landfills and off the land, representing a 72 percent reduction in single-use bag use as a result of the program. Over the same period, ENR estimates the SRBP avoided the emission of approximately 445 metric tonnes of carbon dioxide equivalent emissions.⁸ This is equivalent to taking approximately 95 vehicles off the road.

3.4. Enforcement

There were no convictions for offences under the *Single-use Retail Bag Regulations* in 2018-2019.



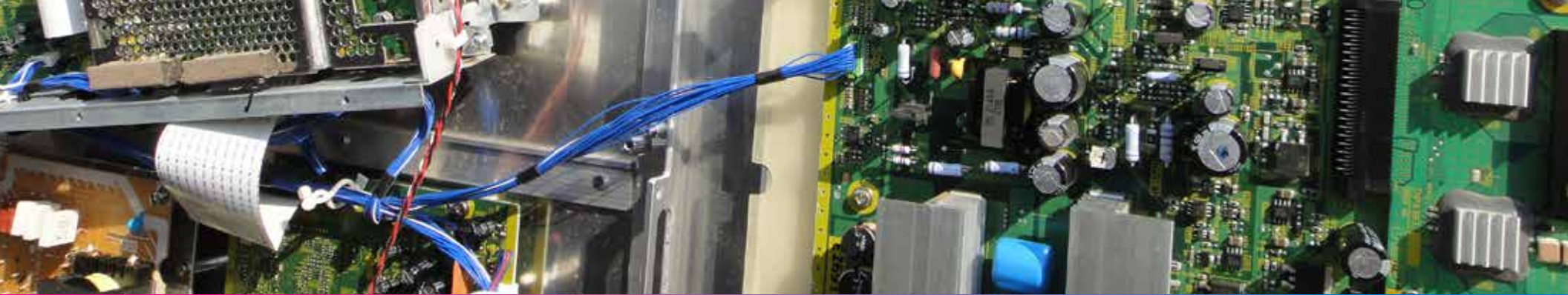
⁶ NWT population estimate for 2018-2019 of 44,541 (source: NWT Bureau of Statistics estimates).

⁷ Source: Resource Conservation Manitoba, 2009.

⁸ Calculations made using United States Environmental Protection Agency Waste Reduction Model: <https://www.epa.gov/warm/versions-waste-reduction-model-warm#WARMToolV14>.

Assumptions:

- 5 g per bag x 56,867,339 bags = 284.3 tonnes (313.4 US short tons) of HDPE avoided (source reduction).



4. ELECTRONICS RECYCLING

4.1. Why Electronics Recycling?

Electronics can contain harmful materials such as heavy metals like mercury and lead, brominated flame retardants, and halogenated hydrocarbons. Electronics are designed so these materials remain contained within them. When disposed in landfills, burned, or left on the land where they are exposed to rain, snow and wind, they may leach materials harmful to the environment and human health. Recycling electronics helps keep these materials out of the natural environment.

Electronics also contain valuable materials such as aluminum, copper, and precious and rare metals, which can be recycled into new products. Recycling old electronics into new products minimizes environmental impacts related to extracting raw materials through mining and other activities.



Thinking?
of trashing your
ELECTRONICS !

Recycle these electronics:

- Laptops, Tablets and Notebook Computers
- TVs and Monitors
- Printers, Copiers, Scanners, Fax Machines
- Computer and Servers
- Batteries (automotive batteries not included)

Note: Remove any personal information stored on your devices before recycling them.

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4.2. Program Overview

The Electronics Recycling Program (ERP) was launched on February 1, 2016, as established by the *Electronics Recycling Regulations* under the *Waste Reduction and Recovery Act*. These regulations identify a list of electronic devices that are included in the program. These devices are collected at recycling depots and one day collection events throughout the NWT. When distributed in the NWT, these devices are subject to an environmental handling fee, which are collected in the Environment Fund and cover the costs of running the ERP.

Table 5 provides an overview of categories of electronics included in the ERP. Environmental handling fees are applied to these electronics when they are purchased new and only these electronics are accepted at recycling depots and electronics collection events.

4.3. Operational Update

4.3.1. DEPOTS AND COLLECTION EVENTS

Recycling depots in ten NWT communities accept electronics (see Figure 2). For the majority of the remaining communities, electronics are collected through electronics collection events and satellite depots coordinated by ENR. Residents in these communities are invited to bring their electronics to a central location during these events. Residents in communities located close to depots are asked to drop off their electronics for recycling when they bring their beverage containers for recycling or when convenient.

To increase efficiency and reduce costs associated with transportation and consolidation, networks in place for beverage containers are also used for electronics. Electronics are transported from communities for consolidation at regional processing centres in Inuvik, Hay River, and Yellowknife. Consolidated pallets of electronics are then sent to a registered electronics recycling facility in Alberta. Registration with the Government of Alberta's electronics recycling program ensures the processor meets important environmental and employee health and safety standards, and that no electronics are sent to be processed in countries where environmental and employee health and safety standards are not in place.

You can now recycle these electronics:

When you purchase new electronics these environmental fees will be charged to cover the cost of recycling. There is no refund for recycling your electronics.

Laptop, Tablet and Notebook Computers	\$3.00
Computers and Servers	\$10.50
Printers, Copiers, Scanners and Fax Machines	\$8.00
Desktop	\$40.00
Floor standing	\$40.00
TVs and Monitors	
Less than 30 inches	\$12.25
30 - 45 inches	\$24.50
Greater than 45 inches	\$40.00

Note: Before dropping off your computer for recycling, remove any personal information stored on it. If you are unsure of how to do this, contact your manufacturer for more information.

Batteries
(automotive batteries not included)

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Table 5: List of Electronics Included in the ERP and Associated Fees Collected at the Time of Purchase

4.3.2. BATTERY RECYCLING

Through a partnership with Call2Recycle, an industry-run battery recycling program, batteries were also accepted for recycling at recycling depots and collection events in 2018-2019. Batteries accepted include single-use alkaline batteries, rechargeable batteries (e.g. batteries from power tools), and cell phones. Automotive batteries were not accepted. In 2018-2019, the NWT shipped 1.5 tonnes of batteries to Call2Recycle for recycling.

4.3.3. ELECTRONICS DISTRIBUTORS

On March 31, 2019, there were 155 electronics distributors registered under the ERP. 25 of these distributors have retail stores in the NWT and the rest are businesses outside the NWT that import electronics into the NWT. All 25 of the NWT retailers are Pay on Purchase Distributors (POPs), meaning they collect the environmental fee from their customers and pay it to ERP registered distributors who remit on their behalf. The 130 distributors outside of the NWT are Remitters, which pay the fees they collect from their customers directly to the GNWT (see Figure 6).

4.4. Electronics Collection Results

The success of electronics recycling programs across Canada are measured through a variety of performance indicators, the most common of which is total weight collected of electronics collected from year to year. All existing Canadian programs also break down this total annual weight into a per capita (per person) measure, which allows for comparison between jurisdictions and communities of different sizes.

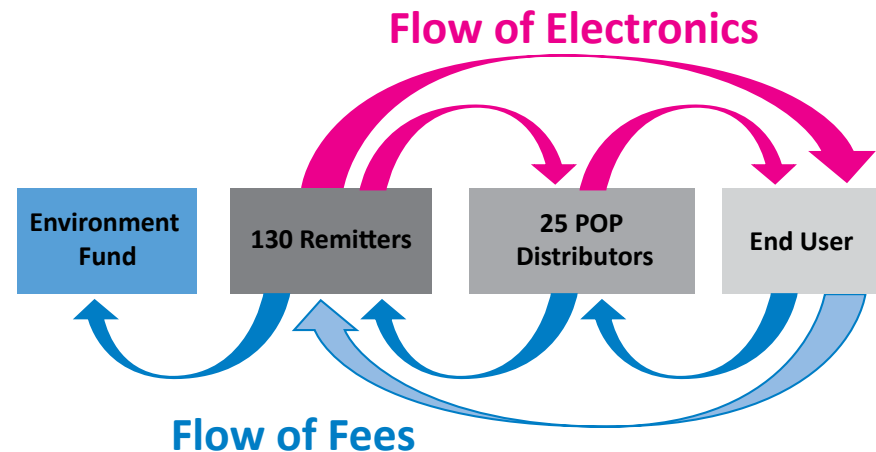


Figure 6: Diagram of remitters and pay on purchase distributors

4.4.1. QUANTITY OF ELECTRONICS COLLECTED

A total of 269.5 tonnes of electronics were collected since the launch of the ERP (February 1, 2016) to March 31, 2019. It is estimated that 86.7 tonnes of this was collected in the 2018-2019 fiscal year. A breakdown is provided in Table 6. On average, 1.9 kilograms of electronics were recycled per person in 2018-2019.

4.5. Program Costs

Overall program costs for 2018-2019 were \$401,250 while revenues were \$226,843 (a deficit of \$174,407). The large deficit is attributed to fact that the cost of transporting electronics in mixed loads with empty beverage containers to NWT regional processing centres is now included under the ERP. These costs were included in the transportation costs to the Beverage Container Program (BCP) in previous annual reports. Also, administration costs for ENR staff wages to administer the program are also included to reflect true costs to the program.

Table 6: Electronics Collected in the 2018-2019 Fiscal Year

Processing Centre Region	Electronics Collected (tonnes)	Population of Region	Average Kilograms Collected per Person
Yellowknife ((includes recycling depots in Yellowknife, Behchokò, Whatì and collection events)	46.4	24,975	1.9
Hay River (includes recycling depots in Hay River, Norman Wells, Fort Providence, Fort Simpson, Fort Smith and collection events)	30.5	12,686	2.4
Inuvik (includes recycling depots in Inuvik, Fort McPherson, Tuktoyaktuk and collection events)	9.9	6,880	1.4
TOTAL	86.7	44,541	1.9



5. WASTE REDUCTION AND RECYCLING INITIATIVE

The Waste Reduction and Recycling Initiative (WRRRI) has provided financial support to reduce and recycle materials not yet included in NWT-wide recycling programs since 2013. The WRRRI is designed to be flexible so applicants can prioritize the materials they want diverted from their community landfill through community-based waste reduction and recycling projects.

Each year, the WRRRI provides financial assistance to NWT municipalities, schools, organizations, businesses and individuals for waste reduction and recycling projects. A total of \$150,000 is available annually, of which no more than \$50,000 can be allocated to one project. Funding for the WRRRI comes from the Environment Fund.

- Reducing the amount of waste generated in NWT communities;
- Reusing materials and products, rather than discarding them;
- Recycling materials not already collected through a NWT recycling program; and
- Recovering a useful benefit from waste.

Priority materials for WRRRI funding are: organics; paper and cardboard; air conditioning and refrigeration equipment; lead acid batteries; end-of-life vehicles; and tires. Applications to reduce waste for other material categories are also accepted.

The deadline for applications was April 9, 2018. Advertising for 2018-2019 took place in March and April 2018, and included print, radio and online media, as well as direct e-mails to community governments throughout the NWT.



In 2018-2019, ENR received 18 applications requesting a total of \$521,598 under the WRRRI. Eleven projects across the NWT were selected, however only nine projects totalling \$146,330 were implemented. Four of those projects were delayed and will be completed in 2019-2020. The total expenditure on WRRRI projects in 2018-2019 was \$151,279, and included payments for projects from previous years which were completed this year.

Completed initiatives resulted in the following achievements:

- the Hamlet of Tulita shipped out 49,000L of hazardous waste to an appropriate facility;
- the North Slave Métis Alliance developed an internal process for sourcing compostable dishware, and developed an on-site compost setup and signage for ongoing use;
- Ecology North engaged with stakeholders to increase Industrial, Commercial, and Institutional (ICI) participation in the Yellowknife Compost Program and worked with medium- and small-sized communities to develop community composting;
- the Town of Inuvik created a dedicated space at the solid waste facility to accommodate reusable items that would have otherwise been discarded as waste, and created a waste reduction awareness campaign to inform and engage community residents; and
- the Kátł'odeeche First Nation expanded community education about household hazardous waste and hosted a collection event to remove these items from the community and properly dispose of them.

These trailblazers are inspiring other municipalities and organizations to consider unique and alternative ways to reduce, reuse and recycle waste.



6. WASTE REDUCTION AND RECOVERY ADVISORY COMMITTEE

The Waste Reduction and Recovery Advisory Committee (WRRAC) was established under the authority of the *Waste Reduction and Recovery Act*. WRRAC advises the Minister of ENR on the establishment and operation of programs with respect to the reduction and recovery of waste in the NWT. Committee membership includes retailers, distributors/manufacturers, environmental organizations, community governments, the Department of Municipal and Community Affairs (MACA), the public at large, and ENR staff (Table 7). WRRAC met three times in 2018-2019.

Table 7: Waste Reduction and Recovery Advisory Committee Members as of March 31, 2019

Name	Sector	Organization	Community
Dawn Tremblay	Environmental NGO	Ecology North	Yellowknife
Andrew Robinson	Public at Large	—	Yellowknife
Olivia Lee	Municipal and Community Affairs (MACA)	MACA	Yellowknife
Shelagh Kerr	Industry representative for electronic manufacturers	Electronic Product Stewardship Canada	Toronto
Michael Auge	Municipal	City of Yellowknife	Yellowknife
Peter Houweling	Waste Hauler	Kavanaugh Bros. Ltd.	Yellowknife
Sara Brown	NWT communities	NWT Association of Communities	Yellowknife
Henry Kruse	Waste Haulers, Processors and Recyclers	Precision North Recycling Ltd., and HCH Trucking	Yellowknife



7. NWT WASTE RESOURCE MANAGEMENT STRATEGY AND IMPLEMENTATION PLAN

The Departments of ENR and Municipal and Community Affairs (MACA) are collectively developing the Northwest Territories Waste Resource Management Strategy and Implementation Plan (the Strategy). As of March 31, 2019 ENR and MACA had completed the draft Strategy to present to Cabinet. The Strategy will serve as a ten-year road map to improving waste management throughout the territory. Waste, and how we deal with it, can impact the quality of our land, air and water, as well as the health of wildlife, plants, ecosystems and people living in the NWT. Shifting the way we see waste from something to be buried in the ground to a valuable resource can help protect our environment and enhance our economy. The *NWT Waste Resource Management Strategy* was released on August 12, 2019.

Most jurisdictions across Canada have developed waste resource management strategies to plan and take action to reduce, divert and manage waste streams. As waste diversion programs are established, they contribute to a sustainable economy by providing jobs and saving space in landfills, both of which have long-term economic benefits. In establishing the NWT's Strategy, ENR has worked collaboratively with other government departments, regulatory agencies, industry, and Indigenous and community governments, to explore ways to improve waste management in all communities. In addition to WRRAC, a Waste Resource Advisory Panel (WRAP), that includes staff from a cross-section of NWT communities and a representative from the NWT Association of Communities, has been established to help guide the implementation of the Strategy.



8. CONTACT INFORMATION

For more information about waste reduction and recovery programs in the NWT, contact:

Waste Reduction and Management Section
Environmental Protection and Waste Management Division
Department of Environment and Natural Resources
Government of the Northwest Territories
P.O. Box 1320
Yellowknife, NT X1A 2L9

Phone: (867) 767-9236 ext. 53176

Fax: (867) 873-0221

Email: rethinkitnwt@gov.nt.ca

Website: www.rethinkitnwt.ca



9. APPENDIX A: AUDITED FINANCIAL STATEMENTS

Environment Fund

Financial Statements

March 31, 2019

Environment Fund

Financial Statements

March 31, 2019

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Schedule of Electronic Recycling Program	17
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Management Responsibility Statement

Management is responsible for the reliability, integrity and objectivity of the data in the accompanying financial statement, which has been prepared in accordance with Canadian public sector accounting standards for not-for-profit organizations. Where appropriate, the financial statements include estimates and judgments based on careful consideration of the information available to management.

In discharging its responsibility for financial reporting, management maintains and relies on internal control systems and practices, which are designed to provide reasonable assurance that the transactions are authorized, the assets are safeguarded and proper records are maintained. These control systems and practices ensure the orderly conduct of business, the accuracy of the accounting records, reliability of financial information and compliance to legislation governing the Environment Fund.

The auditor provides an independent, objective audit for the purpose of expressing an opinion on the financial statements. The auditor also considers whether the transactions that come to their notice during the course of the audit are, in all significant respects, in accordance with specified legislation.



Dr. Joe Dragon, Deputy Minister,
Department of Environment and Natural Resources



Dennis Marchiori, Director, Corporate Services,
Department of Environment and Natural Resources

June 28, 2019

Independent Auditors' Report

To the Minister of Environment and Natural Resources - Environment Fund

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Environment Fund, which comprise the statement of financial position as at March 31, 2019, and the statements of operations and changes in fund balances for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of Environment Fund as at March 31, 2019 and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The Environment Fund relies on reports prepared by distributors, processing centres and depots for the recording of beverage container program fee revenues \$5,374,550 (2018 - \$5,389,988), depot handling fees \$926,150 (2018 - \$920,264), processing fees \$538,886 (2018 - \$544,412) and refundable deposits \$2,816,119 (2018 - \$2,418,136). The reports provided by distributors, processing centres and depots are not independently verifiable, and consequently, our review of these accounts was limited to the amounts reported on the filed claims. As a result we are unable to determine if adjustments would be required to revenues, expenditures, accounts receivable, accounts payable or fund balances.

Wages and benefits \$973,196 (2018 - \$460,265) paid to employees of the Fund are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories' audit. Our audit scope was limited as we did not audit the components of wages and benefits expenses and related balances. Accordingly, we were not able to determine whether any adjustments might be necessary to wages and benefits expenditures, liabilities and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 qualified opinion.

Other Matter

The statement of financial position as at March 31, 2018, the statement of operations and statement of changes in fund balances for the year ended March 31, 2018, were audited by another auditor who expressed a qualified opinion on those statements on June 18, 2018.



Independent Auditors' Report (continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Fund'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 Fund or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements. 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 financial statements, 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 Fund'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 Fund'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 financial statements 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 Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Independent Auditors' Report (continued)

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.

Yellowknife, Canada
June 28, 2019

Crowe Mackay LLP
Chartered Professional Accountants

Environment Fund

Statement of Operations

For the year ended March 31,		2019	2018
Revenues			
Beverage Container Program (schedule 1)		\$ 5,946,373	\$ 5,813,105
Electronic Recycling Program (schedule 2)		226,843	250,531
Other Programs and Initiatives (schedule 3)		770,421	722,411
		6,943,637	6,786,047
Expenditures			
Beverage Container Program (schedule 1)		5,547,268	4,939,729
Electronic Recycling Program (schedule 2)		401,250	229,432
Other Programs and Initiatives (schedule 3)		641,323	283,816
		6,589,841	5,452,977
Excess of revenues over expenditures		\$ 353,796	\$ 1,333,070

See accompanying notes

Environment Fund

Statement of Changes in Fund Balances

For the year ended March 31, 2019

	Unrestricted	Equipment replacement reserve	Total 2019	Total 2018
Balance, beginning of year	\$ 3,360,347	\$ 529,693	\$ 3,890,040	\$ 2,556,970
Excess of revenues over expenditures	353,796	-	353,796	1,333,070
Transfer to reserve (Note 2c)	(24,207)	24,207	-	-
Transfer from reserve (Note 2c)	98,720	(98,720)	-	-
Balance, end of year	\$ 3,788,656	\$ 455,180	\$ 4,243,836	\$ 3,890,040

See accompanying notes

Environment Fund

Statement of Financial Position

March 31,	2019	2018
Assets		
Accounts receivable	\$ 1,070,498	\$ 931,419
Due from Treasury (note 3)	4,354,156	3,941,955
Loan receivable (note 4)	19,286	22,500
	<u>\$ 5,443,940</u>	<u>\$ 4,895,874</u>
Liabilities		
Accounts payable and accrued liabilities	\$ 394,114	\$ 275,976
Unredeemed container liability (note 8)	805,990	729,858
	<u>1,200,104</u>	<u>1,005,834</u>
Fund balances		
Unrestricted	3,788,656	3,360,347
Equipment replacement reserve	455,180	529,693
	<u>4,243,836</u>	<u>3,890,040</u>
	<u>\$ 5,443,940</u>	<u>\$ 4,895,874</u>

Approved on behalf of the board:


Deputy Minister


Director, Finance & Administration

See accompanying notes

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Environment Fund

Notes to the Financial Statements

March 31, 2019

1. Nature of operations

The Environment Fund ("the Fund") contains all fees and surcharges collected from programs established under the authority of the *Waste Reduction and Recovery Act* ("the Act") of the Northwest Territories. The Act was enacted in October 2003 during the 6th session of the 16th Legislative Assembly. The Act came into force in July 2005 with the establishment of the Environment Fund.

The financial assets of the Fund may be used to pay for:

- the establishment, operation and evaluation of programs in respect of the reduction or recovery of waste
- education programs related to the reduction or recovery of waste
- research and development activities related to the reduction or recovery of waste
- the appropriate disposal of a designated or prohibited material as waste
- expenses associated with the work of the advisory committee established by the Minister to provide advice and assistance relating to the establishment of programs and operation of programs in respect of the reduction and recovery of waste
- other costs associated with programs, initiatives, or activities in respect of the reduction or recovery of waste

Environment Fund Programs

The Beverage Container Program, which came into effect November 1, 2005, is one of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Single Use Retail Bag Program, which came into effect January 15, 2010, is the second of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Electronics Recycling Program, which came into effect on February 1, 2016, is the third of three established programs operating within the Environment Fund. Administration of this program rests with the Chief Environmental Protection Officer appointed under the *Environmental Protection Act*.

The Department of Environment and Natural Resources advised it will be examining other waste reduction and recovery programs that could, in the future, become part of the Fund.

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Environment Fund

Notes to the Financial Statements

March 31, 2019

2. Significant accounting policies

The financial statements are prepared by management in accordance with Canadian public sector accounting standards.

The significant accounting policies used are as follows:

(a) Revenue recognition

Beverage Container Program revenue, Single-use Retail Bag Program, and Electronics Recycling Program revenue is recognized when beverage containers, single use retail bags or electronics are sold by distributors to retailers. Recoveries and salvage revenue from recycled materials are recognized when cash is received.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Interest revenue is recognized as it is earned.

(b) Capital assets

The equipment managed by the fund is not included in these financial statements as they are not the capital assets of the Fund, they are held by the Department of Environment and Natural Resources.

(c) Reserve funds

Restrictions have been placed on surplus to reserve funds for future operations:

The Equipment replacement reserve is equal to 1/10 of the cost of capital equipment, including capital equipment purchased with start-up funds, has been reserved annually for future replacements of capital equipment. The 2019 transfer is \$24,207 (2018 - \$11,917). During the year the Department of Environment and Natural Resources purchased equipment of \$98,720 (2018 - \$0) on behalf of the Fund. This reserve was approved by the Government of the Northwest Territories to be set up for future capital equipment purchases/replacement.

(d) Contributed services

The Department of Environment and Natural Resources maintains the accounts of the Environment Fund. The costs associated with administering and maintaining the accounts are not reflected in these financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

Environment Fund

Notes to the Financial Statements

March 31, 2019

2. Significant accounting policies (continued)

(e) Start-up funding

The Department of Environment and Natural Resources received \$1,143,000 in start-up funding from the Government of the Northwest Territories to cover the costs of implementing the Beverage Container Program. The start-up costs, which were incurred before the Beverage Container Program came into force on November 1, 2005, are not reflected in the financial statements as they are reported on in the consolidated financial statements of the Government of the Northwest Territories.

(f) Cash flow statement

As the Fund does not maintain a bank account, but rather receives working capital advances and finances accounts receivable and operating expenses through the Government's Consolidated Revenue Fund (the "CRF"); as a result a statement of cash flows has not been presented.

(g) Financial instruments

The Fund classifies its financial instruments at cost or amortized cost. The Fund's accounting policy for this financial instrument category is as follows:

This category includes accounts receivable, loans receivable, due from treasury, accounts payable and accrued liabilities, and unredeemed container liability. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instruments.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the statement of operations.

(h) Related party transactions

Related party transactions are in the normal course of operations and have been measured at the exchange amount which is the amount of consideration established and agreed to by the related parties.

(i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector 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

Environment Fund

Notes to the Financial Statements

March 31, 2019

3. Due from Treasury

The Fund is a special purpose fund as defined in subsection 1(1) of the *Financial Administration Act* that forms part of the Government of the Northwest Territories Consolidated Revenue Fund.

In April 2006, the Fund joined the Government of the Northwest Territories investment pool, which consolidates and invests the cash balances for all participants in money market securities. The monies for these investments flow out of the Consolidated Revenue Fund and do not affect the cash balances of the participants. The investment pool revenues are prorated and allocated to the participants.

4. Loan receivable

The Fund loaned one bottle depot operator funds to be used to pay persons returning empty beverage containers to the depots. The outstanding loan is a non-interest bearing loan and is repayable in monthly installments of \$535.71 starting May 1, 2018 with the final payment due on November 1, 2021.

	2019	2018
Loan receivable	\$ 19,286	\$ 22,500
2020	\$ 9,107	
2021	6,429	
2022	3,750	
	\$ 19,286	

5. Unredeemed container liability

The unredeemed container liability is an amount that is equal to 15% of the beverage container surcharges of the current year. It has been recognized to cover the future redemption of containers that are currently in circulation. This liability has been disclosed in accordance with the *Waste Reduction and Recovery Act* dated January 25, 2010.

6. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

7. Contingent liabilities

There is one outstanding claim that is pending against the Fund. The likelihood or amount, if any, cannot be reasonably determined and as such no liability has been accrued in these financial statements.

Environment Fund

Notes to the Financial Statements

March 31, 2019

8. Related party transactions

The Fund is related in terms of common ownership to all Government of the Northwest Territories departments, agencies and Crown Corporations. The Fund receives human resource management, legal services and risk management from the Government of the Northwest Territories without charge. The Fund also receives management services from the Department of Environment and Natural Resources, as outlined in Note 2 (d).

The Fund entered into transactions with the following entities:

NWT Liquor Commission - Common Ownership
K'asho Got'ine District Education Authority - Chief T'Selehye School - Common Ownership
Jean Marie River District Education Authority - Louie Norwegian School - Common Ownership
Wrigley District Education Authority - Chief Julian Yendo School - Common Ownership
Government of the Northwest Territories - Human Resources - Common Ownership

	2019	2018
Revenue		
NWT Liquor Commission - Beverage container program fees	\$ 2,008,473	\$ 2,064,802
Expenses		
K'asho Got'ine District Education Authority - Chief T'Selehye School - Grants and contributions	8,528	6,633
Jean Marie River District Education Authority - Louie Norwegian School - Grants and contributions	1,502	1,002
Wrigley District Education Authority - Chief Julian Yendo School - Grants and contributions	2,063	3,438
Government of the Northwest Territories - Human Resources - Payroll	973,196	460,265
	\$ 985,289	\$ 471,338
Accounts receivable		
NWT Liquor Commission	\$ 169,258	\$ 179,474

Environment Fund

Notes to the Financial Statements

March 31, 2019

9. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Credit risk

Credit risk is the risk of financial loss to the Fund if a debtor fails to make payments of interest and principal when due.

The Fund is exposed to this risk relating to its accounts receivable, loans receivable, and due from Treasury. Accounts receivable are due from government agencies and participating retailers of the Beverage Container Program. Credit risk related to accounts receivable is mitigated by internal controls as well policies and oversight over arrears for ultimate collection. Management has determined that no accounts receivable required impairment.

The Fund's maximum exposure to credit risk is represented by the financial assets for a total of \$1,052,284 (2018 - \$953,919). All financial assets are considered current except for the loan receivable referenced in Note 4.

(b) Concentration of credit risk

Concentration of credit risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the business in the event of a default by one of these customers. The Fund does have a concentration of credit risk.

Concentrations of credit risk relates to groups of counterparties that have similar economic or industry characteristics that cause their ability to meet contractual obligations to be similarly affected by changes in economic or other conditions.

At March 31, 2019, receivables from 5 (4 - 2018) customers comprised approximately 68% (2018 - 52%) of the total outstanding receivables. The Fund reduces this risk by regularly assessing the credit risk associated with these accounts.

Environment Fund

Schedules to the Financial Statements

For the year ended March 31,

Schedule of Beverage Container Program

Schedule 1

	2019	2018
Revenue		
Beverage container program fees	\$ 5,374,550	\$ 5,389,988
Salvage	470,629	382,118
Interest revenue	84,317	40,491
Recoveries	16,877	508
	5,946,373	5,813,105
Expenditures		
Advertising and promotion	448	5,724
Contract service - satellite depot	132,131	105,603
Depot handling fees	926,150	920,264
Equipment, supplies and maintenance	147,010	188,691
Freight	357,430	317,640
Grants and contributions	85,852	81,825
Insurance	12,347	12,233
Office and software	7,767	4,957
Processing centre handling fees	538,886	544,412
Processing centre salvage	80,292	76,424
Quality control fees	84,247	9,019
Refundable deposit fees	2,691,374	2,418,136
Storage	17,475	16,950
Travel and training	21,839	27,855
Wages and benefits	444,020	209,996
	5,547,268	4,939,729
Excess of revenues over expenditures	\$ 399,105	\$ 873,376

Note: In fiscal year 2018, wages and benefits were lower as a result of reductions in expenses within the Department of Environment and Natural Resources. Fiscal year 2019 did not have those reductions reflected.

Environment Fund**Schedules to the Financial Statements**

For the year ended March 31,

Schedule of Electronic Recycling Program

Schedule 2

	2019	2018
Revenue		
Electronic recycling program fees	\$ 226,807	\$ 249,781
Recoveries	36	750
	226,843	250,531
Expenditures		
Advertising and promotion	37,923	-
Contract service - satellite depot	16,661	3,700
Depot, processing centre and recycling fees	123,184	79,163
Equipment, supplies and maintenance	13,554	1,568
Freight	32,943	28,302
Office	17	79
Professional fees	36,638	38,328
Storage	4,830	2,400
Travel and training	1,685	12,606
Wages and benefits	133,815	63,286
	401,250	229,432
Excess (deficiency) of revenues over expenditures	\$ (174,407)	\$ 21,099

Note: In fiscal year 2018, wages and benefits were lower as a result of reductions in expenses within the Department of Environment and Natural Resources. Fiscal year 2019 did not have those reductions reflected.

Environment Fund**Schedules to the Financial Statements**

For the year ended March 31,

Schedule of Other Programs and Initiatives

Schedule 3

	2019	2018
Revenue		
Single-use retail bag program fees	\$ 766,546	\$ 714,116
Recoveries	3,875	8,295
	770,421	722,411
Expenditures		
Advertising and promotion	6,550	20,817
Grants and contributions	151,279	3,061
Office	2,179	13,930
Professional fees	66,505	44,652
Travel and training	19,450	14,373
Wages and benefits	96,103	45,452
Wages and benefits - Policy development	261,546	123,696
Wages and benefits - Waste reduction and recycling	37,711	17,835
	641,323	283,816
Excess of revenues over expenditures	\$ 129,098	\$ 438,595

Note: In fiscal year 2018, grants and contributions as well as wages and benefits were lower as a result of reductions in expenses within the Department of Environment and Natural Resources. Fiscal year 2019 did not have those reductions reflected.

