



**Ontario Racing Commission**

**65<sup>th</sup> Annual & Statistical Report  
2014 – 2015**



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Commission**

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September 1, 2015

The Honourable Jeff Leal  
Minister of Agriculture, Food and Rural Affairs  
77 Grenville, 11th Floor  
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Honourable Minister:

We are pleased to submit to you the Annual Report of the Ontario Racing Commission for the period of April 1, 2014 to March 31, 2015, pursuant to Section 15 (1) of the *Racing Commission Act, 2000*.

Yours sincerely,

A handwritten signature in black ink, which appears to read 'Elmer Buchanan', is positioned above the printed name.

Elmer Buchanan  
Chair

Vice Chair Anthony Williams  
Commissioner Justin Fogarty  
Commissioner Sandra Meyrick  
Commissioner John Macdonald  
Commissioner Dr. Anne Walker

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# Message from the Chair

## Moving forward with the integration of horse racing

On behalf of the Governing Board, I am pleased to submit this report for the period of April 1, 2014 to March 31, 2015. This past year has been a remarkable one for the Ontario Racing Commission (ORC) and the Ontario horse racing industry, as we support our government's efforts to implement the 5-Year \$500 million Horse Racing Partnership Plan.

The Plan to support and encourage a sustainable horse racing industry is focused on improved industry regulation and governance, as well as the integration of racing into Ontario's Gaming Strategy. The ORC is proud to play a vital role in that integration, while continuing its legislative mandate to act in the public interest to govern, direct, control and regulate horse racing.

During this fiscal year, Ontario Horse Racing (OHR), the ORC's business development division, achieved its key responsibilities under the Horse Racing Partnership Funding Program: to negotiate and enter into Transfer Payment Agreements (TPAs) with all eligible racetracks. This collaborative and co-ordinated approach to the staging of live race dates in Ontario is showing signs that the industry is on track to a sustainable future. The modest increase in wagering in this fiscal year reveals that the betting customer is paying attention to these efforts – efforts that need to continue.

Attracting more customers and fans to racing is critical to the future of horse racing. In May of last year, the Governing Board of the ORC approved a rule change to allow "racing under saddle" (RUS) races to be pari-mutuel wagering events. While very popular in Europe, the North American market is only just developing. This Ontario initiative is noteworthy, as it is an indication that the industry is thinking beyond its traditional approach to racing. The ORC is pleased to play its part in encouraging this kind of thinking.

New and established customers, as well as the public at large, need to be assured that the integrity of racing is protected. I am particularly proud that the ORC has gained international recognition for its leadership role in developing new approaches to proactive investigation and regulation practices. Last year, with our partners at Harness Racing Australia, the ORC continued work on the International Racing Information and Intelligence Service (IRIIS) which is intended to be a secure internet platform that allows international racing jurisdictions to share intelligence information, collaborate and capitalize on the industry's expertise and best practices.

By our fiscal year end, the government signaled its intention that all aspects of the ORC's historic mandate will be reviewed, and involve a multi-ministry approach to the creation of a new model of industry regulation and governance.

Moving forward, the integration of horse racing will require dedicated efforts by many partners. ORC staff – who I wish to acknowledge for their dedication and professionalism – will ensure that the oversight of racing and the protection of the public interest will continue.

A handwritten signature in black ink, appearing to read 'Elmer Buchanan'.

**Elmer Buchanan**  
Chair, Ontario Racing Commission

# Members of the Governing Board

Members of the ORC's Governing Board are experienced and dedicated to the integrity of horse racing, representing various segments of the industry as well as possessing a high level of business and professional acumen. The Board has overall corporate governance responsibilities as well as adjudicative duties.



**Elmer Buchanan**, Havelock

*Appointed Chair 2013*

Mr. Buchanan was appointed Chair of the ORC on November 6, 2013. Following graduation from Queen's University, and subsequently Teacher's College in Peterborough County, he worked as a high-school teacher and vice-principal in Hastings County. A noted advocate for the concerns of rural Ontario and the agricultural community, he served as Ontario Minister of Agriculture from 1990 to 1995 and represented the riding of Hastings-Peterborough as a Member of Provincial Parliament.

Mr. Buchanan serves on the board of the Ontario Farm Products Marketing Commission and has maintained his agricultural base, raising alpacas and angora goats on the family farm. From 2012 to 2013, he served as a member of the Horse Racing Industry Transition Panel, which met with industry participants and worked to develop a vision for the future of horse racing. Mr. Buchanan's current appointment expires in November 5, 2016.



**Anthony Williams**, Caledon

*Appointed Vice Chair 2012*

Mr. Williams has represented the Ministry of the Attorney General on criminal prosecutions since 1974, including over 20 years as the crown attorney for the County of Dufferin at Orangeville. Since 2007, he acted as senior litigation counsel for the Ontario Racing Commission, representing the Administration in hearings and other proceedings. He studied sociology and psychology at Glendon and Winters Colleges, York University at Toronto. He then received a law degree from Queen's University at Kingston, and was called to the Ontario Bar in 1974. Mr. Williams has served as a board member of numerous community groups including the Big Brothers, Alton Grange Association, Caledon Ratepayers Association, and the Criminal Law Advisory Committee for Legal Aid. Since 1998, he has served as a Director with Caledon Dufferin Victim Services. His current appointment expires on November 5, 2016.



**Justin R. Fogarty, LL.B, LL.M, Alliston**

*Appointed 2014*

Before opening his own litigation, governance and regulatory firm in 2012, Mr. Fogarty was a partner in four of Canada's premier law firms. He was also the past co-chair of the International Bar Association Insolvency Law Section and past editor of The National Insolvency Law Review. A dedicated volunteer for a number of charities, Mr. Fogarty is an active supporter of the men and women in the Canadian Armed Forces. As past Honorary Lieutenant Colonel of the 33 Signals Regiment in Ottawa, he founded the regiment's foundation where he continues as chair emeritus.

With Olympian Ken Read, he founded The Alpine Canada Foundation to raise money for the development of elite athletes for Canada's National Ski Team for the 2010 Winter Olympics. Mr. Fogarty joined the Whistler Alpine Ski Team Board and later the Alpine Canada Board where he served from 2009 to 2012. He is also an avid horseman. Mr. Fogarty led the Canadian Polo Association as President and Chairman through a period of restructuring to vitality. He remains active in the sport and is as an owner of the Upper Canada Polo Fields.

His current appointment expires on October 21, 2016



**John W. Macdonald, Q.C., Toronto**

*Appointed 2009*

Mr. Macdonald is a lawyer with experience in general practice, primarily of a corporate and commercial nature. He was called to the Ontario Bar in 1962, and began his career with a major law firm in Toronto, and after 10 years of service went on to establish and be a member of his own partnership. Mr. Macdonald was awarded the distinction of a Queen's Counsel in 1979. Born in Montreal, as a teenager he moved from the Quebec Eastern Townships to Brampton, Ontario – the "capital" of standardbred breeding in Canada.

In 1974, Mr. Macdonald became a standardbred owner and licensee. He is proud of the fact that, with friends, he was part owner of the Excellent Stable which raced Frugal Gourmet, the 1987 Canadian standardbred horse of the year. Based on this experience, as well as working with clients that race, breed and sell horses, he has first-hand knowledge of horse racing. Mr. Macdonald is still active in his current law firm partnership – Macdonald, Porter, Drees, Martin, Meyrick LLP – which was established in 1996. His current appointment expires on November 30, 2016.



**Anne Walker, DVM, JD, Stirling**

*Appointed 2012*

Dr. Walker is a practicing civil litigation lawyer and veterinarian. She obtained a Bachelor of Science (Honours), Biology, First Class, from York University, followed by a Master of Science in Clinical Pathology and a DVM, with Honours, from the Ontario Veterinary College. Following graduation, Dr. Walker practiced small animal medicine for several years in Mississauga and Oakville. Concern for the welfare of laboratory animals led her to a career in laboratory animal medicine, initially as the Director of Veterinary Services for the Toronto General and Toronto Western Hospitals, and later as the clinical veterinarian for the Centre for Addiction and Mental Health.

After working for a number of years, Dr. Walker returned to the Faculty of Law, University of Toronto where she obtained a law degree in 2000. In January 2011, she established a boutique civil litigation law firm where she practices personal injury, transportation, insurance and employment law. Dr. Walker has owned, bred and raced Thoroughbreds for many years. From 2010 to 2012, she served as the pro bono lawyer and a member of the board of directors of Long Run Thoroughbred Retirement Society. Her current appointment expires on September 11, 2016.



**Sandra J. Meyrick, MSc, LLB, Toronto**

*Appointed 2013*

Ms. Meyrick is an experienced lawyer, adjudicator, community volunteer, and advocate for vulnerable members of the community. She served as an adjudicator with the Health Services Appeal and Review Board, as well as the Consent and Capacity Board, and acted as child counsel to the Office of the Children's Lawyer. Ms. Meyrick was also appointed as a Dispute Resolution Officer at the Ontario Superior Court and continues to serve on the panel of the Public Guardian and Trustee. With an Honours Bachelor of Arts degree from the University of Western Ontario, Ms. Meyrick received her Masters of Science degree from Oxford University and the London School of Economics. She then completed her Ontario Bachelor of Laws at the University of Windsor, having studied law at Western and the University of Michigan. She was called to the Ontario Bar in 1990. Ms. Meyrick has been on various boards including the board of York University and Kingsway College School. She has been an elected member of the Canadian Bar Association Executive since 1992. Her current appointment expires on August 6, 2015.



## EXECUTIVE SUMMARY

2014-2015 has been a year of transition for the horse racing industry and its regulator, the Ontario Racing Commission (ORC).

In 2012, the government appointed the Horse Racing Industry Transition Panel to make recommendation on how the Ontario government could help the horse racing industry adjust to the end of the Slots at Racetracks Program (SARP). In 2013, the Panel was instructed to develop a plan based on those recommendations.

The Horse Racing Partnership Plan (Plan) called for the restructuring of the ORC into two divisions, Ontario Horse Racing (OHR) and the Regulatory Division, in 2013-2014. This defined two distinct components in the ORC mandate. OHR was charged with the administration of the Plan and the Regulatory Division continued to find its mandate and authority in the *Racing Commission Act, 2000*.

Throughout 2014-2015, the ORC worked with government to support its efforts for a successful and sustainable horse racing industry, one that continues to have an important role to play in Ontario's rural economy.

Ontario Horse Racing (OHR), the business component of the ORC, administers the Horse Racing Partnership Funding Program (HRPFP), a five-year, \$500 Million program to support a sustainable horse racing industry through the growth of wagering and attracting new fans to the sport. This program is the outcome of the Horse Racing Partnership Plan. The Plan was required to:

- Reflect the panel's advice on the distribution of race days and breeders support;
- Establish an amount of government investment required during the Five-Year Plan to achieve a sustainable horse racing industry;
- Propose a revised governance structure to accomplish the Five-Year Plan; and
- Integrate horse racing into Ontario's Gaming Strategy.

The ORC continues to provide a service oriented regulatory model, guided by the principals of honesty and integrity in racing. The regulatory division had a successful year in pursuit of the goals of the Integrity Program. These goals include:

1. a focus on public interest
2. a focus on animal welfare and
3. regulatory innovation through:
  - o modernization
  - o intelligence led priority setting
  - o education-based and rehabilitative regulation

The ORC's Key Initiatives for 2014-2015 were:

1. Implementation of the Horse Racing Partnership Plan (Plan) including the Horse Racing Partnership Funding Program
2. Racing Operations' Integrity Program

This annual report highlights the progress of these key initiatives both as outlined in the Plan and as conceived in the Integrity Program as well as ORC departmental achievements of 2014-2015.

## SUMMARY OF FINANCIAL PERFORMANCE

While ORC continues to face challenges, the following summary budget illustrates the commitment of the government to the industry. This commitment is illustrated as the HRPFP funds delivered through OHR in accordance with TPA's. "Cost Recoveries" listed below are amounts billed centrally to the ORC and collected from applicable industry participants. "Regulatory Division" represents the ORC budget for its regulatory functions, incrementally reduced from 12.4 M in 2006.

REVENUES (million)	2011/2012	2012/2013	2013/2014	2014/15
Regulatory Division	9.4	8.7	8.0	8.9
OHR Division	0.0	0.0	0.5	98.6
Cost Recoveries	3.0	2.5	1.8	0.6
<b>Total Revenue</b>	<b>12.4</b>	<b>11.2</b>	<b>10.3</b>	<b>108.1</b>

EXPENDITURES (million)	2011/2012	2012/2013	2013/2014	2014/15
Regulatory Division	11.3	9.6	8.8	0.6
Program Administration	0.9	0.7	0.5	0.5
OHR Division	0.0	0.0	0.6	98.3
<b>Total Expenditures</b>	<b>12.2</b>	<b>10.3</b>	<b>9.9</b>	<b>107.5</b>
Surplus	0.2	0.9	0.4	0.6

## STRATEGIC STATEMENTS

### MANDATE

The ORC acts in the public interest to govern, direct, control and regulate horse racing in all its forms in Ontario, the operation of racetracks, and the licensing of racetracks and racing participants. In its new role, managing the Horse Racing Partnership Funding Program (HRPFP), the ORC has responsibilities to support the racing industry through the industry development programs with the aim of growing the fan base and enhancing wagering revenues. The ORC exercises its powers and performs its duties in accordance with the principles of honesty, integrity and social responsibility. The role and authorities of the ORC are established by the *Racing Commission Act, 2000*.

The goals of the ORC align with Ontario government goals to:

**1. Make Ontario a better place to do business:**

- a. Ontario's breed programs are recognized as world class. The OHR will work to ensure the programs meet or exceed expectations.
- b. HRPFP will provide a stable platform for racing, ensuring owners and breeders can invest with confidence.

**2. Increase competitiveness through innovation:**

- a. The ORC will work with Ontario Lottery and Gaming Corporation (OLG) and the industry to promote innovation in the gaming product to increase revenue for both the industry and government.
- b. The ORC Integrity Program and IT initiatives support innovative approaches to regulation.

**3. Grow our markets at home and abroad:**

- a. The ORC will continue to build partnerships within the horse racing community.
- b. HRPFP will introduce new fans to the sport of horse racing while increasing existing fan attendance through the marketing, branding and communication sub component of the Industry development programs and the export of Ontario's racing signal to other jurisdictions.
- c. The Horse Improvement Program (HIP) will improve the racing product and investment to attract wagering from domestic and international horse players.

**VISION**

The ORC will be a world-class leader in regulation and will partner with industry to support the sustainability and growth of horse racing to benefit the Ontario economy.

**MISSION**

Our mission is to protect the public interest through the provision of effective and efficient services to the horse racing industry.

**CORE VALUES**

ORC Core Values are: Respect, Accountability and Innovation.

**STRATEGIC INTENT**

To continue to deliver quality service to the industry, while supporting government to strategically realign provincial horse racing, regulation, adjudication and funding.

**MACRO PERFORMANCE INDICATORS**

Our success in pursuit of this strategic intent will be measured by the degree to which we:

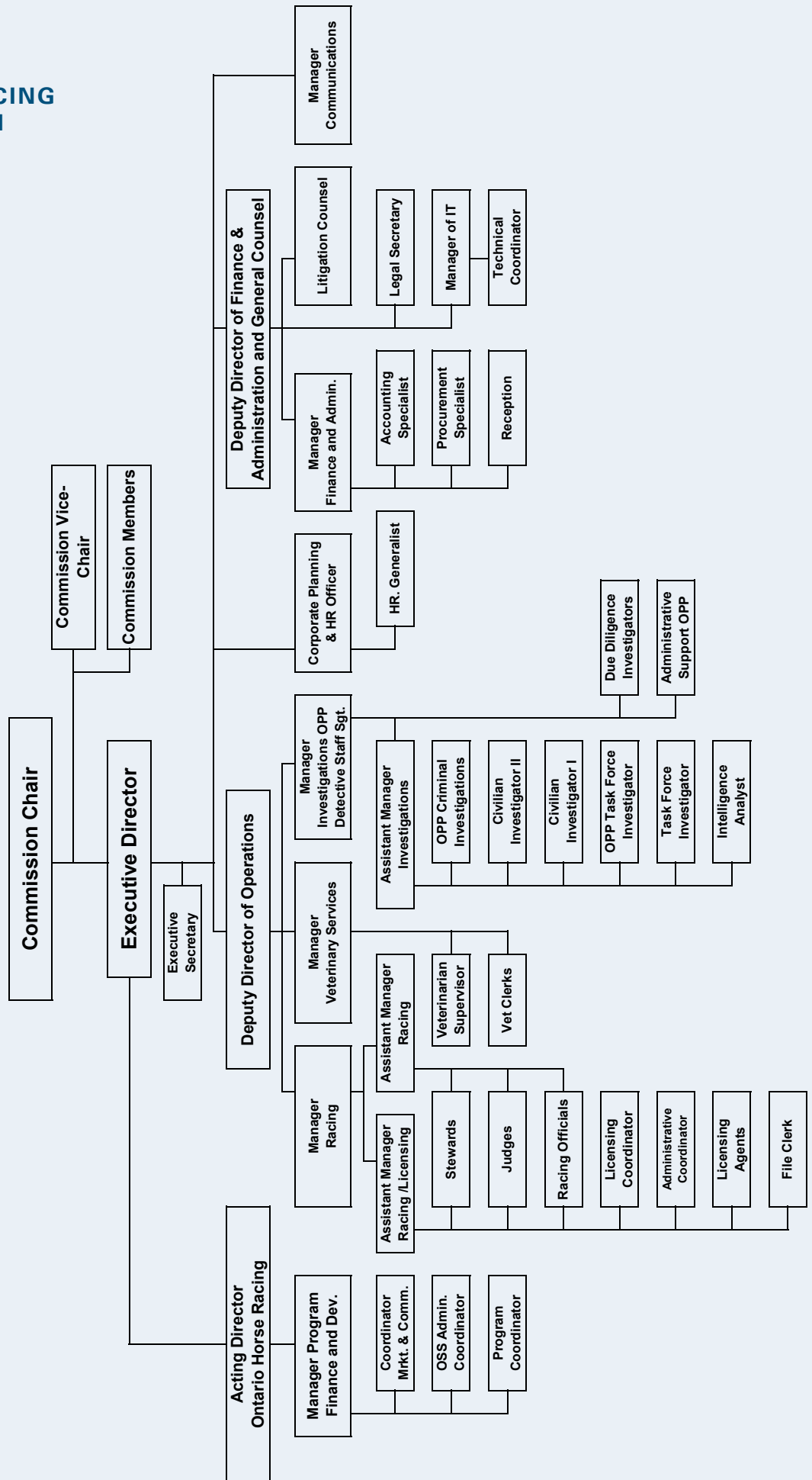
- Identify material cost efficiencies in the delivery of regulatory services
- Retain and increase the level of engagement of our employees
- Protect and promote the proper and ethical treatment of race horses; and
- Work with our industry partners to support efforts to increase wagering and the fan base.



# ONTARIO RACING COMMISSION STRUCTURE

## Ontario Racing Commission

April 2015



## ROLE OF THE ONTARIO RACING COMMISSION

<b>FUNCTIONS</b> <b>What does the ORC do?</b>	<b>PROTECTION AND PROMOTION</b> <b>Why does the ORC do it?</b>
<p><b>Regulatory Division</b></p> <ul style="list-style-type: none"> <li>• Officiate live racing, ensuring compliance with the Rules of Racing</li> <li>• Investigation of regulatory non-compliance</li> <li>• Investigation of legal non-compliance</li> <li>• License horse racing participants</li> <li>• Management of Veterinary Services</li> <li>• Management of Regulatory Programs</li> <li>• Adjudication</li> </ul>	<p><b>Regulatory Division</b></p> <ul style="list-style-type: none"> <li>• Protection of the public interest</li> <li>• Protection of all participants</li> <li>• Protection of the equine athlete</li> <li>• Protection of the betting public</li> </ul>
<p><b>Ontario Horse Racing</b></p> <ul style="list-style-type: none"> <li>• Implementation of the Ontario Horse Racing Partnership Plan (Plan)</li> <li>• Management of Industry Programs</li> <li>• Administration of the Horse Racing Partnership Funding Program (HRPFP)</li> </ul>	<p><b>Ontario Horse Racing</b></p> <ul style="list-style-type: none"> <li>• Enhancement of horse racing in the province of Ontario</li> <li>• Development of a sustainability model for the sport of racing</li> <li>• Oversight of public funds</li> <li>• Promotion of the sport to the public</li> </ul>

## ORC ACHIEVEMENTS

### KEY INITIATIVES 2014-2015

#### **1. OHR: Implementation of the Horse Racing Partnership Plan (Plan) including the Horse Racing Partnership Funding Program**

Early in 2012, the Government of Ontario announced the end of the Slots-At-Racetracks Program (SARP), a slot revenue sharing program used as a source of funding for the industry.

With the end of SARP, horse racing began to transition to another business model. To support this transition, government provided a transitional funding program, the Horse Racing Industry Transition Assistance Program, to industry partners. Then in October of 2013, based on the final report of the Horse Racing Industry Transition Panel, government announced the five-year Horse Racing Partnership Plan (Plan) and confirmed their commitment to the industry. Implementation of that Plan, effective April 1, 2014, was added to the mandate of the Ontario Racing Commission (ORC).

In fiscal 2013-2014, the ORC, in collaboration with OMAFRA, began planning for the implementation of the framework of the Horse Racing Partnership Funding Program (HRPFP), a key component of the Plan. The ORC began negotiations of the formal agreements, Transfer Payment Agreements (TPAs), for the distribution of the \$100 Million a year in funding to recipients of the racing industry who qualified under the new program.

At the start of this fiscal year, OHR was staffed by five full-time positions and two part-time positions. The ORC separated this division financially and corporately, sharing only in services such as human resources, finance and information technology.

In 2014, all eligible tracks that wanted to participate in the Live Racing component of the HRPFP entered into Transfer Payment Agreements (TPAs) with the ORC. The ORC also entered into TPAs with representative Breeder Associations to provide Breeding Incentives to each of the three breeds. This required a tremendous amount of effort and included OHR, Legal Services, the ORC Chair, the ORC Executive Director and various industry stakeholders.

OHR engaged the Responsible Gambling Council in an effort to develop an Ontario horse racing responsible gambling program. The Council presented its first draft to the ORC Board for their input and consideration.

Marketing and branding conversations included the Ontario Lottery and Gaming Corporation (OLG), in an effort to recognize and promote the new working structure moving forward. As part of an awareness initiative, OHR launched a new website ([ontariohorseracing.ca](http://ontariohorseracing.ca)) and developed a presence on social media platforms, Twitter ([twitter.com/OnHorseRacing](https://twitter.com/OnHorseRacing)) and Facebook ([www.facebook.com/OnHorseRacing](https://www.facebook.com/OnHorseRacing)) which provide consistent and timely information about events, races and industry news.

2014 was a benchmark year for the Plan. Based on 2014 data, OHR worked collaboratively with stakeholders to develop Key Performance Indicators which form the foundation of the statistical reporting of the success of the Program. The OHR reporting mechanism provided to senior management, the ORC Board and the Ministry include:

- Key Performance Indicator Report (see Performance Measures section)
- A declaration by the Administration to the Board to ensure that it has fulfilled its obligations under the Accountability Agreement.
- The OHR Annual Racetrack Report, a consolidation of the racetrack reporting requirements through the Transfer Payment Agreements (TPAs).

## THE ONTARIO HORSE RACING DIVISION (OHR) RESPONSIBILITIES

### Under the Horse Racing Partnership Funding Program

#### Live Racing Components including:

- \*Alliance Racetracks:
  - o Clinton, Flamboro, Georgian, Grand River, Hanover, Western Fair, Mohawk and Woodbine
- Regional Racetracks:
  - o Dresden, Hiawatha, Kawartha and Lakeshore
- (FAR) Racetracks:
  - o Fort Erie, \*Ajax Downs and Rideau Carleton

#### Industry Development Program sub components including:

- Animal Welfare
- Responsible Gambling
- Horse Improvement Program and Quarter Horse Racing Industry Development Program
- Marketing, Branding and Communications
- Performance Metrics

*\*Alliance racetracks and Ajax Downs are considered centralized racetracks for planning and geographic purposes.*

## 2. Racing Operations: The Integrity Program

The ORC's Integrity Program comprises a number of initiatives and projects. Some are new and exciting partnerships that advance larger concepts by anticipating future needs of the organization and the racing industry. Others are opportunities to enhance or modernize current ORC services or processes.

### A. Initiative: Equine Accident Specialist

The ORC has a number of processes in place that are intended to monitor various aspects of an equine accident at a racetrack. However, the processes and programs were not interconnected for maximum effectiveness.

As a result, the role of Equine Accident Specialist was established. The goal of this initiative was to maintain focus on the public interest and animal welfare and to establish a structured process for dealing with race track accidents. This provides the ORC with specialized insight into race track issues and enables ORC Investigators to follow trends and better analyze causes of accidents.

As part of their duties, the Equine Accident Specialist reviews all aspects of the race day, incident and people involved and coordinates meetings with a racetrack operators, drivers, veterinarians, and horsepeople as well as ORC Judges and Investigators. The recommendations can include enhanced race protocols to stop the race where, in the opinion of the Judges, the situation warranted such action. New rules to implement these recommendations were approved by the ORC Board.

As a result of this initiative in 2014, all associations (racetracks) must now install warning lights and a siren that are available to the Judges. When the Judges view a situation that could negatively affect the health and safety of the participants, under the new protocol, the warning lights will be turned on to indicate to the Drivers to proceed with caution. Where, in the opinion of the Judges an emergency situation has arisen, the Judges have the authority to stop the race and will communicate this to the drivers through the use of both the warning lights and the siren.



## **B. Investigative Specialists**

In response to the changes occurring within the industry after the Slots at Racetrack Program (SARP) was cancelled, the Investigative Unit of the ORC began a process of streamlining and modernizing the regulatory services offered to the industry and the public.

The Investigations Unit continually strives to achieve investigative excellence. The Unit plays a pivotal role in ensuring that the public (through betting) has confidence in the integrity of Ontario's racing product.

The members of the Investigations Unit come from varied backgrounds and areas of expertise including policing, animal cruelty investigations, officiating and racetrack security.

During recent years, the nature of ORC investigations have become more complex resulting in the investigations team having to broaden their knowledge and expertise in areas of strategic importance to the Commission and racing industry as a whole. The Integrity Program has also created an environment where it is necessary to formally identify investigators and their area(s) of expertise to support the ORC's regulatory mandate.

- **B.1 Animal Welfare Specialist**

One of the key priorities for the ORC is Animal Welfare. In a collaborative effort with Equine Guelph, OMAFRA and the Ontario Society for the Prevention of Cruelty to Animals (Ontario SPCA), the ORC has agreed to provide technical advice when dealing with cases of animal cruelty or neglect related to race horses. The ORC has continually invested in developing the skills related to horse welfare and these efforts continue.

The development of this specialty in the Unit includes training through Equine Guelph and Code 3 Associates.

Equine Guelph is University of Guelph's non-profit centre serving the horse and its industry through education, research, healthcare promotion and industry development. Code 3 Associates, Inc. is a non-profit organization in the United States, dedicated to providing professional animal disaster response and resources to communities, as well as providing professional training to individuals and agencies involved in animal related law enforcement and emergency response.

- **B.2 Geographic Information System (GIS) Specialist**

This was a focused effort to develop expertise in the use of software to capture, store, analyze, manage and present all types of spatial and/or geographic data to protect the integrity of horseracing in Ontario. Layers of statistical information such as positive tests, investigation results, intelligence information and factual information such as the address of training centres or distribution of horses throughout the province have been overlapped to provide analytical capacity to report trending issues, density of occurrences and much more.

The GIS is currently operating to assist Investigations, Racing Operations and ORC Veterinary Services with easily accessible information applications which will enhance service delivery and improve the type of information available to ORC Investigators.

### **C. Expansion of the Central Adjudication (CA) Room**

The goal of the CA Room is regulatory innovation through modernization. The CA Room began receiving the simulcast signal of horse races across the province to a set of monitors at the ORC head office. This allowed a Senior Judge / Steward or Race Official to monitor races conducted at different race tracks from the Toronto office.

In 2014-2015, enhancements included the incorporation of the streaming of races at Rideau Carlton Raceway and Western Fair Raceway, courtesy of the Onpatrol Edge Device supplied by Ontrack. An intercom system was also installed at these tracks. The centralization of information will be used to further the capacity of officiating by the CA Room staff.

## **DEPARTMENTAL ACHIEVEMENTS**

Beyond the Key Initiatives of the ORC 2014-2017 Business Plan, the various departments within the ORC advanced a number of projects.

## **INVESTIGATIONS**

### **Unknown Substance Acquisition and Testing Project**

The Unknown Substance Acquisition and Testing (USAT) initiative furthers the objectives of the Equine Medication Control Task Force (EMCTF) as it directly relates to the unit's mandate to:

- Reduce and eliminate equine drug distributors and their associated customers involved in the manufacturing, sale and purchase of illegal equine medications and drugs;
- Identify and initiate change of practice in medication control and drug abuse;
- Provide new or unidentified product for advancing and improving testing controls; and
- Ensure appropriate deterrents are in place to change the trending illicit and non-therapeutic drug use.

Investigations into drug distribution networks have, and continue to, uncover activities related to equine medication control.

Through the use of seconded OPP officers, the EMCTF follows up on any potential offences of the *Food and Drugs Act* (FDA) and the *Controlled Drugs and Substances Act* (CDSA). These criminal charges and subsequent prosecutions are a vital component of the EMCTF mandate to ensure appropriate deterrents are in place for the use of illicit and non-therapeutic drugs.

## **SHARING OF INFORMATION**

The ORC shares information with:

- multi-jurisdictional veterinary services,
- Organization of Racing Investigators,
- Broader law enforcement Community,
- Canada Border Services Agency (CBSA),
- Health Canada (HC),
- Canadian Pari-Mutuel Agency (CPMA),
- Canadian Center for Ethics in Sport (CCES),
- Ontario College of Pharmacists (OCP), and
- International Racing Information and Intelligence Service (IRIIS).

## PROJECT OUTCOMES

1. Update existing intelligence information and develop a report to educate front-line staff on new drugs and supplements.
2. Identify new drugs and implement them into the testing cycle.
3. Educate the industry and increase awareness of the risks/dangers of using supplements from unregulated manufacturers and distributors.
4. Take enforcement action on regulatory and/or criminal offences.
5. Use the information obtained to guide the upcoming strategic planning session for the Equine Medication Control Task Force Advisory Group.

## INVESTIGATIONS AND INFORMATION TECHNOLOGY

### INTERNATIONAL RACING INTELLIGENCE INFORMATION SERVICE (IRIIS)

Over the years, the ORC has gained international recognition for its leadership role in developing new approaches to proactive investigation and regulation practices.

Last year, with its partner Harness Racing Australia, the ORC continued to work on the development of the International Racing Information and Intelligence Service (IRIIS). IRIIS is a secure internet platform that allows international racing jurisdictions to share intelligence information, collaborate and capitalize on the industry's expertise and best practices.

#### GOALS/OUTCOMES FOR IRIIS INCLUDE:

- Membership-based and partnership driven with a global focus on sharing information among horse racing regulators, law enforcement agencies and horse racing industry organizations.
- Support/facilitate risk assessments on various matters that affect the international horse racing industry
- Enhance information sharing on best practices amongst partners to improve regulatory outcomes
- Jurisdictions expressing interest in this initiative include: Australia, Belgium, Britain, Canada, South Africa, Sweden and the United States.

## INFORMATION TECHNOLOGY

### 1. Development of Long-term IT Roadmap

A review of the ORC's current and future needs was conducted and was assessed against ORC's existing IT infrastructure and capabilities.

### 2. ORC Website Upgrade

The ORC website was hosted on an unsupported and outdated application. The website was replaced in order to incorporate a more modern "look and feel" and comply with the government's *Accessibility for Ontarians with Disabilities Act*.

### 3. Quarter Horse Program, Registry Application

OHR required an application to replace a legacy database for the management of a horse registry and the Quarter Horse Program. Requirements finalization was undertaken in 2014-2015 and an RFP for the development of the application was issued. The application is on schedule to be launched by October 2015.

## PERFORMANCE MEASURES

The ORC Regulatory Division performance measures and targets provide a snapshot of current regulatory activities. The numbers for 2014 align with the contraction of the horse racing industry which took place when SARP was cancelled. Since 2012, there has been a 36% decrease in race dates and the ORC saw a 29% reduction in staffing levels.

### LICENSING

Licensing Agents, especially those housed at racetracks, continue to be the customer service face of the ORC. Licensing occurs at the racetracks and through head office in Toronto. The ORC licenses participants (jockeys, trainers), racetracks (associations) and teletheatres.

LICENSING (# of licenses issued)	2011	2012	2013	2014
Thoroughbred	7,839	7,136	6,205	6,101
Quarter Horse	874	962	698	545
Standardbred	16,672	15,105	11,593	11,035

### INVESTIGATIONS

The following are ORC investigative statistics from 2011-2014. In addition to contraction of the industry, an increase in complexity of equine investigations shifted resources from other activities.

REVENUES (million)	2011	2012	2013	2014
Compliance Activities	340	342	381	265
Due-Diligence Activities	2,490	1,996	2,099	1,397
Medication Control Activities	369	386	270	241
Regulatory Activities	168	135	153	83

### RULINGS

Rulings are written decisions by the Judges, Stewards and Race Officials that relate to violations of the Rules of Racing.

THOROUGHBRED	2011	2012	2013	2014
Stewards Rulings	287	225	157	125
Live Race Dates	243	230	174	170
Rulings per Race Date	1.18	0.98	.90	.74

STANDARD BRED	2011	2012	2013	2014
Judges Rulings	1,280	1,067	648	464
Live Race Dates	1,263	1,186	770	736
Rulings per Race Date	1.01	0.90	0.84	.63

QUARTER HORSE	2011	2012	2013	2014
Stewards Rulings	85	68	30	32
Live Race Dates	44	45	30	27
Rulings per Race Date	1.93	1.51	1.00	1.19



## COMMISSION HEARINGS

Licensees have the right to appeal all rulings issued by the Judges, Stewards, and Racing Officials for violations of the Rules of Racing. Appeals to decisions of the Executive Director under the *Racing Commission Act* or the administration of programs are now being reported under “Other Matters”.

HEARING TYPES	2011	2012	2013	2014
Thoroughbred Hearings	15	24	24	21
Standardbred Hearings	65	59	60	31
Other Matters	10	3	1	17
<b>Total Hearings Held</b>	<b>90</b>	<b>86</b>	<b>85</b>	<b>69</b>
Number of Hearing Dates	50	39	45	38

## NOTICES

A Notice of Proposed Order is a notice to a licensee by the Director signalling that s/he is proposing to refuse, revoke or suspend a licence. It is served on the individual, detailing what the Executive Director is proposing to do, giving reasons why and providing the licensee or potential licensee 15 days to respond.

HEARING TYPES	2011	2012	2013	2014
Notice of Proposed Order	9	8	15	15

## OHR KEY PERFORMANCE INDICATORS

The OHR Division measures wagering, race dates and fan metrics in its oversight of the implementation of the HRPFP. 2014 was a benchmark year, a foundation for these measures moving forward.

## DEFINITIONS

**Class:** There are three classes of racing.

1. Premium racing showcases the best horses vying for the largest purses.
2. Signature racing consists of the middle level of racing with a consistent purse level and consistent racetrack standards.
3. Grassroots racing supports the very young or unproven horses with consistent but lower purse levels.

Creating classes allows for the formation of circuits within each division to promote the coordination of race dates and provide easier access to a variety of races for horsepeople.

**Card:** The entire race schedule for the day at a particular racetrack. Woodbine may have ten races in a card or day of racing.

**Race Date:** A day of racing at a racetrack.

**Live Racing:** Racing viewed live at the racetrack.

**Starts or Unique Starts:** Count of the horses that day. A horse will attend and race. He is a start. If he races in one race or more than one race, he is still considered one start.

## CUMULATIVE 2014-15 KEY PERFORMANCE INDICATORS REPORT

FOR THE PERIOD BETWEEN APRIL 1, 2014 TO MARCH 31, 2015

Prepared by OHR based on unaudited Racetrack submissions and CPMA data

			LIVE ON-TRACK WAGERING		
		Class	Live On-Track Wagering (Ontario pools) (Note 1)	Live On-Track Wagering per Card	Live On-Track Wagering per Race
Thoroughbred	Woodbine TB	Premier	\$35,303,349.80	\$265,438.72	\$28,242.68
	Fort Erie (Note 4)	Signature	\$2,339,567.85	\$63,231.56	\$7,596.00
	Thoroughbred Total		\$37,642,917.65	\$221,428.93	\$24,161.05
Standardbred	Mohawk	Premier	\$7,078,900.80	\$70,088.13	\$6,187.85
	Woodbine SB	Premier	\$8,566,288.00	\$72,595.66	\$6,958.80
	Premier Total		\$15,645,188.80	\$71,439.22	\$6,587.45
	Western	Signature	\$2,094,732.80	\$17,311.84	\$1,537.98
	Flamboro	Signature	\$1,842,314.60	\$13,956.93	\$1,281.16
	Grand River	Signature	\$934,582.00	\$20,317.00	\$1,804.21
	Georgian	Signature	\$629,334.00	\$15,733.35	\$1,501.99
	Rideau (Note 4)	Signature	\$1,896,109.20	\$21,067.88	\$1,855.29
	Signature Total		\$7,397,072.60	\$17,242.59	\$1,554.33
	Clinton	Grassroots	\$305,847.00	\$20,389.80	\$1,960.56
	Hanover	Grassroots	\$250,147.20	\$15,634.20	\$1,506.91
	Kawartha	Grassroots	\$644,135.00	\$35,785.28	\$3,426.25
	Hiawatha	Grassroots	\$361,870.30	\$17,231.92	\$1,731.44
	Dresden	Grassroots	\$249,310.00	\$22,664.55	\$2,266.45
	Lakeshore	Grassroots	\$202,066.00	\$15,543.54	\$1,554.35
	Grassroots Total		\$2,013,375.50	\$21,418.89	\$2,099.45
	Standardbred Total		\$25,055,636.90	\$33,767.70	\$3,095.96
Quarter Horse	Ajax	Signature	\$377,390.60	\$13,977.43	\$1,692.33
Quarter Horse Total			\$377,390.60	\$13,977.43	\$1,692.33
Grand Total			\$63,075,945.15	\$67,173.53	\$6,388.08

Notes: 1) Live Wagering is based on CPMA data for January 2014-December 2014 and presents a comparable estimation of April 2014-March 2015.

			RACING							
		Class	Race Dates (Actual) (Note 2)	Races	Canceled Race Dates	Average Races per Card	Horses Entered (Note 3)	Starts	Average Entries per Card	Average Starts per Card
Thoroughbred	Woodbine TB	Premier	133	1,250	-	9.4	12,275	10,583	92	80
	Fort Erie (Note 4)	Signature	37	308	-	8.3	2,091	2,010	57	54
Thoroughbred Total			170	1,558	-	9.2	14,366	12,593	85	74
Standardbred	Mohawk	Premier	101	1,144	1	11.3	16,336	10,563	162	105
	Woodbine SB	Premier	118	1,231	2	10.4	16,287	11,141	138	94
	Premier Total		219	2,375	3	10.8	32,623	21,703	149	99
	Western	Signature	121	1,362	5	11.3	15,152	10,760	125	89
	Flamboro	Signature	132	1,438	-	10.9	15,446	11,792	117	89
	Grand River	Signature	46	518	2	11.3	6,404	4,377	139	95
	Georgian	Signature	40	419	-	10.5	4,059	3,268	101	82
	Rideau (Note 4)	Signature	90	1,022	-	11.4	8,502	8,176	94	91
	Signature Total		429	4,759	7	11.1	49,563	38,373	116	89
	Clinton	Grassroots	15	156	-	10.4	1,478	1,178	99	79
	Hanover	Grassroots	16	166	-	10.4	1,483	1,228	93	77
	Kawartha	Grassroots	18	188	-	10.4	1,840	1,496	102	83
	Hiawatha	Grassroots	21	209	-	10.0	2,192	1,829	104	87
	Dresden	Grassroots	11	110	-	10.0	1,189	847	108	77
	Lakeshore	Grassroots	13	130	-	10.0	1,187	1,183	91	91
	Grassroots Total		94	959	-	10.2	9,369	7,761	100	83
Standardbred Total			742	8,093	10	10.9	91,555	67,837	123	91
Quarter Horse	Ajax	Signature	27	223	-	8.3	2,235	1,548	83	57
Quarter Horse Total			27	223	-	8.3	2,235	1,548	83	57
Grand Total			939	9,874	10	10.5	108,156	81,978	115	87

Notes: 2) Race Dates (Actual) = ORC approved race dates net cancelled and make-up dates.

3) Horses Entered = Number of horses that apply to race. (Can apply to multiple races.)

			FAN METRICS		
		Class	# Bets On-Track on Live	Average # Live Bets/Live Race	Live On-Track Wagering/Live Bet
Thoroughbred	Woodbine TB	Premier	8,313,533	6,651	\$4.25
	Fort Erie (Note 4)	Signature	658,377	2,138	\$3.55
	Thoroughbred Total		8,971,910	5,759	\$4.20
Standardbred	Mohawk	Premier	1,698,685	1,485	\$4.17
	Woodbine SB	Premier	2,390,070	1,942	\$3.58
	Premier Total		4,088,755	1,722	\$3.83
	Western	Signature	706,878	519	\$2.96
	Flamboro	Signature	660,207	459	\$2.79
	Grand River	Signature	439,929	849	\$2.12
	Georgian	Signature	291,818	696	\$2.16
	Rideau (Note 4)	Signature	615,528	602	\$3.08
	Signature Total		2,714,360	570	\$2.73
	Clinton	Grassroots	53,897	345	\$5.67
	Hanover	Grassroots	71,661	432	\$3.49
	Kawartha	Grassroots	124,313	661	\$5.18
	Hiawatha	Grassroots	129,420	619	\$2.80
	Dresden	Grassroots	46,966	427	\$5.31
	Lakeshore	Grassroots	33,209	255	\$6.08
	Grassroots Total		459,466	479	\$4.38
	Standardbred Total		7,262,581	897	\$3.45
Quarter Horse	Ajax	Signature	71,234	319	\$5.30
Quarter Horse Total			71,234	319	\$5.30
Grand Total			16,305,725	1,651	\$3.87

Notes: 4) # Bets On-Track on Live unavailable; Fort Erie and Rideau figures are estimates based on Live Attendance.



## **FINANCIAL PERFORMANCE**

### **MANAGEMENT DISCUSSION**

#### **REVENUE**

The ORC's total revenue for the fiscal year ended March 31, 2015 was \$108.1 million. The OHR Division received the majority of the revenue, at \$98.6 million. The Regulatory Division total revenue of \$9.5 million is comprised of the wagering levy of \$6.3 million; license and registration fees of \$2.4 million; cost recovery from the industry of \$0.6 million (which is explained in Note 11 to the financial statements); as well as fines, interest and miscellaneous revenue of \$0.2 million. For the third consecutive year, decreases in the ORC Regulatory Division's overall revenue were seen in fiscal year-end March 31, 2015.

#### **EXPENSES**

Total expenses for the fiscal year ended March 31, 2015 of \$107.5 million represent OHR expenses of \$98.3million and Regulatory Division expenses of \$9.2 million. Salary and benefit costs continue to be the most significant expense of the ORC at \$5.4 million, consistent with the prior year.

#### **RESERVE**

The Ministry of Government Services approved the establishment of a Reserve account commencing in fiscal 2001-02 that should, over a period of time, accumulate to the equivalent of approximately 25% of the ORC's annual operating budget. This process was deemed prudent since a significant portion of the ORC's revenue base relies on total wagering and purses paid at Ontario racing venues that could fluctuate.

At the end of fiscal 2005-06, the total reserve fund was \$1,000,000. In 2014-15, no increase to the reserve fund was made and the fund remains at that 2005-06 level.

For the past several years, the ORC Administration has continued to monitor the organization's financial position to determine if any amount could be added to move closer to our overall objective. Despite the current year's surplus, additional expenditures relating to the integration of horse racing into the provincial gaming strategy are expected in the coming year. As a result, the ORC Administration has decided not to increase this reserve in anticipation of a need for operating funds in fiscal 2016.

Ontario Racing Commission  
Financial Statements  
For the Year Ended March 31, 2015

**Ontario Racing  
Commission**

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**Commission des courses  
de l'Ontario**

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**Ontario Racing Commission**

**Responsibility for Financial Reporting**

The accompanying financial statements of the Ontario Racing Commission have been prepared in accordance with Canadian public sector accounting standards and are the responsibility of management. The preparation of the financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods. The financial statements have been properly prepared within reasonable limits of materiality and in light of information available up to June 25, 2015.

Management is responsible for the integrity of the financial statements and maintains a system of internal accounting and administrative control that is designed to provide reasonable assurance the financial information is relevant, reliable and accurate and that the Commission's assets are properly accounted for and adequately safeguarded.

The appointed Commission is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Commission meets periodically with management and the Office of the Auditor General of Ontario to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities.

The financial statements have been audited by the Office of the Auditor General of Ontario. The Auditor's responsibility is to express an opinion on whether the financial statements are fairly presented in accordance with Canadian public sector accounting standards. The Independent Auditor's Report outlines the scope of the Auditor's examination and opinion.

On behalf of management:

**Steve Lehman**  
Executive Director and CEO

**Leslie Campbell**  
Manager, Finance and Administration



### Independent Auditor's Report

To the Ontario Racing Commission  
and to the Minister of Agriculture, Food and Rural Affairs

I have audited the accompanying financial statements of the Ontario Racing Commission, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ontario Racing Commission as at March 31, 2015 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Future of the Commission

While not affecting my opinion, I draw attention to note 19 to the financial statements, which indicates that legislative changes are proposed that would integrate the Ontario Racing Commission's existing mandate within that of both the Ontario Lottery and Gaming Corporation and the Alcohol and Gaming Commission of Ontario.

Toronto, Ontario  
June 25, 2015

Susan Klein, CPA, CA, LPA  
Assistant Auditor General

Ontario Racing Commission  
**Statement of Financial Position**  
**For the year ended March 31, 2015**

	March 31, 2015 (\$ 000)	March 31, 2014 (\$ 000)
<b>Financial Assets</b>		
Cash (Note 4(A))	7,192	2,439
Accounts receivable (Note 6)	1,153	1,417
Due from the Province (Note 3)	-	284
	<u>8,345</u>	<u>4,140</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 7)	3,876	1,441
Deferred Revenue (Note 3)	1,327	-
Accrued benefit obligation (Note 8(B))	640	742
Deferred lease inducement (Note 17)	82	195
	<u>5,925</u>	<u>2,378</u>
<b>Net Financial Assets</b>	<u>2,420</u>	<u>1,762</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (Note 9)	128	156
Prepaid expenses	33	33
	<u>161</u>	<u>189</u>
<b>Accumulated Surplus (Note 4(B))</b>	<u>2,581</u>	<u>1,951</u>
<b>Commitments and Contingencies (Note 14)</b>		
<b>Amounts Held in Trust (Note 5)</b>		

See accompanying notes to financial statements.

Approved on behalf of the Commission:



Elmer Buchanan, Chair



John Macdonald, Member

Ontario Racing Commission  
**Statement of Operations**  
For the year ended March 31, 2015

	Budget 2015 (\$ 000) (Note 18)	2015 (\$ 000)	2014 (\$ 000)
<b>Revenue</b>			
Horse Racing Partnership Funding Program (Schedule A)	100,000	98,586	-
Regulatory Funding (Note 10)	6,188	6,351	4,605
Licence and registration fees	2,063	2,426	3,113
Cost recovery (Note 11)	322	605	2,318
Fines and penalties	250	106	223
Interest income	20	51	25
Miscellaneous	9	26	3
<b>Total revenue</b>	<b>108,852</b>	<b>108,151</b>	<b>10,287</b>
<b>Expenses (Note 15)</b>			
Horse Racing Partnership Funding Program (Schedule A)	99,759	98,319	-
Race Officiating	2,924	2,874	2,829
Compliance Investigation	1,364	1,210	1,492
Medication Control	1,091	1,294	1,216
Administration	834	746	1,028
Hearings & Adjudication	560	477	692
Governance	596	644	622
Licensing & Due Diligence	807	979	575
Ontario Horse Racing (Note 3)	—	-	563
HIP and QHRIDP Administration (Note 3)	381	469	482
Veterinary Services	331	437	262
Government Services	172	62	111
Industry Support	33	10	44
<b>Total expenses</b>	<b>108,852</b>	<b>107,521</b>	<b>9,916</b>
<b>Annual Surplus</b>	<b>-</b>	<b>630</b>	<b>371</b>
<b>Accumulated Surplus, beginning of year</b>	<b>1,951</b>	<b>1,951</b>	<b>1,580</b>
<b>Accumulated Surplus, end of year</b>	<b>1,951</b>	<b>2,581</b>	<b>1,951</b>

See accompanying notes to financial statements.

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Ontario Racing Commission

Statement of Changes in Net Financial Assets  
For the Year Ended March 31, 2015

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	2015 (\$ 000)	2014 (\$ 000)
Annual Surplus	630	371
(Acquisition) of tangible capital assets	(47)	(56)
Amortization of tangible capital assets	75	64
(Acquisition) of prepaid expense	(76)	(85)
Use of prepaid expense	76	61
	<u>28</u>	<u>(16)</u>
Increase in net financial assets	658	355
Net financial assets, beginning of year	1,762	1,407
Net financial assets, end of year	<u>2,420</u>	<u>1,762</u>

See accompanying notes to financial statements.



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Ontario Racing Commission  
**Statement of Cash Flows**  
For the Year Ended March 31, 2015

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	2015 (\$ 000)	2014 (\$ 000)
Operating transactions		
Annual Surplus	630	371
Amortization of tangible capital assets	75	64
	<u>705</u>	<u>435</u>
Changes in non-cash operating balances		
Non-cash operating working capital	4,310	(12)
Accrued benefit obligation	(102)	(272)
Deferred lease inducement	(113)	(81)
	<u>4,095</u>	<u>(365)</u>
Capital transactions		
Purchase of tangible capital assets	<u>(47)</u>	<u>(56)</u>
Net change in cash	4,753	14
Cash, beginning of year	<u>2,439</u>	<u>2,425</u>
Cash, end of year	<u>7,192</u>	<u>2,439</u>

See accompanying notes to financial statements.

Ontario Racing Commission  
Horse Racing Partnership Funding Program  
For the Year Ended March 31, 2015

Schedule A

(Note 3)

	Budget 2015 (\$ 000)	2015 (\$ 000)
<b>Revenue</b>		
HRPFP Transfer Payment Agreement	100,000	99,800
Interest and Miscellaneous Income	-	113
	100,000	99,913
Less: Deferred Revenue	-	(1,327)
<b>Total Revenue</b>	<b>100,000</b>	<b>98,586</b>
<b>Expenses (Note 15)</b>		
Purses		
Centralized Tracks	68,900	70,919
Regional Tracks	5,000	1,532
FAR Tracks	6,373	8,100
Operational Support		
Regional Tracks	3,250	1,492
FAR Tracks	8,377	7,929
Industry Development	8,100	
Breeder Support		7,000
HRPFP Administration		916
Marketing, Branding and Communication		356
Other		75
<b>Total HRPFP Expense net of HIP and QHRIDP Administration</b>	<b>100,000</b>	<b>98,319</b>
HIP and QHRIDP Administration (Note 3)		267
<b>Total HRPFP Expenses</b>		<b>98,586</b>
<b>Annual Surplus</b>		<b>-</b>

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Ontario Racing Commission  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2015**

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## 1. Objective of the Commission

Effective December 15, 2000, the *Racing Commission Act, 2000* continued the Ontario Racing Commission (the "Commission") as an independent self-financing regulatory agency of the Crown. The Commission is responsible to govern, direct, control and regulate horse racing in the Province.

As an Ontario Crown agency, the Commission is exempted from federal and provincial income taxes under the *Income Tax Act* (Canada).

## 2. Significant Accounting Policies

### (A) BASIS OF ACCOUNTING

These financial statements have been prepared by management in accordance with public sector accounting standards established by the Canadian Public Sector Accounting Board.

### (B) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the asset, beginning in the year following acquisition, as follows:

Office furniture and equipment	5 years
Computer equipment and software	3 years
Custom developed software	7 years
Leasehold improvements	remaining term of lease

### (C) REVENUE RECOGNITION

The regulatory funding is recognized as income in the year it is due.

Licence and registration fees are recognized as income when issued.

Revenue from fines and penalties, less a provision for uncollectible amounts, is recorded when such fines and penalties are imposed.

Deferred revenue is recognized as amounts received during the year, under the HRPFP, which is committed to be paid out to transfer payment agreement recipients after the year-end.

### (D) EXPENSE RECOGNITION

Expenses are recognized on an accrual basis as incurred, in the year to which they relate.

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Ontario Racing Commission  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2015**

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**(E) EMPLOYEE BENEFITS**

**(I) PENSION BENEFITS**

The Commission's employees participate in the Public Service Pension Fund (PSPF), which is a defined benefit pension plan for employees of the Province and many provincial agencies. While participation in the fund is mandatory for full-time employees, part-time employees have the ability to opt out of the Fund. The Province of Ontario, which is the sole sponsor of the PSPF, determines the Commission's annual payments to the fund. As the sponsors are responsible for ensuring that the pension fund is financially viable, any surpluses or unfunded liabilities arising from statutory actuarial funding valuations are not assets or obligations of the Commission.

**(II) NON-PENSION BENEFITS**

The cost of post-retirement non-pension employee benefits is paid by the Province and is not included in the Statement of Operations.

**(III) ACCRUED BENEFIT OBLIGATION**

The accrued benefit obligation records earned employee severance payments due upon termination or retirement.

**(F) FINANCIAL INSTRUMENTS**

The Commission's financial assets and financial liabilities are accounted for as follows:

- Cash is subject to an insignificant risk of change in value so carrying value approximates fair value.
- Accounts receivable are recorded at amortized cost less any amount for valuation allowance. Valuation allowances are made to reflect accounts receivable at the lower of amortized cost and the net recoverable value, when collectability and risk of loss exists. Changes in valuation allowances are recognized in the Statement of Operations.
- Accounts payable and accrued liabilities are recorded at cost.

The Commission does not use derivative financial instruments.

**(G) MEASUREMENT UNCERTAINTY**

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management make estimates and assumptions that affect the reported amount of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses for the period. Items requiring the use of significant estimates include: useful life of capital assets, accrued benefit obligations, and valuation allowances.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements.

Actual results could differ from these estimates.

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Ontario Racing Commission  
**Notes to Financial Statements**  
**For the Year Ended March 31, 2015**

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### 3. Horse Racing Partnership Funding Program (Ontario Horse Racing)

On March 12, 2012 the Ontario Lottery and Gaming Corporation ("OLG") and the Ministry of Finance made an announcement that the Slots-At-Racetrack Program in Ontario would end on March 31, 2013. In response to the cancellation of the slots program, in October 2013 the then Ontario Ministry of Agriculture and Food ("OMAF") announced a five year Horse Racing Partnership Funding Program ("HRPFP" or "Program") to take effect April 1, 2014. The Program was established by Order in Councils 251/2014 and 528/2014 in early 2014.

To aid the Commission in its preparation for the launch of the HRPFP, in February, 2014 OMAF agreed to provide transitional funding to the Commission under the Horse Racing Industry Transition Assistance Program. In 2014, transitional funding of \$484,000 was included in Cost recovery (Note 11) in the Statement of Operations of which \$284,000 was included in Due from the Province in the Statement of Financial Position.

One of the components of the HRPFP is the establishment of a new Division at the Commission, Ontario Horse Racing (OHR). This new division is the industry development arm of the Commission, and is responsible for ensuring the effective implementation of the Program and the distribution of the HRPFP funding. The province's five-year Plan will provide up to \$500 million (at \$100 million per year) to support the horse racing industry. The Plan includes enhancing support for purses, race dates, and the racehorse breeders, integrating horse racing into the province's gaming strategy and encouraging a new model of governance for the industry.

In fiscal 2015 the Commission received \$99.8 million in funds from the HRPFP (2014 – \$0).

The ORC has entered into an Accountability Agreement with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), which further defines funded activities, establishes a reporting framework, and sets accountability indicators and performance targets.

For purposes of the HRPFP, Ontario racetracks have been segmented into three categories:

1. Centralized funds support Clinton Raceway, Flamboro Downs, Georgian Downs, Grand River Raceway, Hanover Raceway, Western Fair, Mohawk Racetrack and Woodbine Racetrack.
2. Regional funds support Dresden Raceway, Hiawatha Horse Park, Kawartha Downs, and Lakeshore Raceway.
3. FAR funds support Fort Erie, Ajax Downs, and Rideau Carleton.

Total costs of administering the Horse Improvement Program (HIP) and Quarter Horse Racing Industry Development Program (QHRIDP) in 2014-2015 were \$469,000 (2014 - \$482,000) of which \$267,000 (2014 – \$0) has been funded by the HRPFP.

At March 31, 2015, deferred revenue of \$ 1,327,000 represents amounts received during the year under the HRPFP, which is committed to be paid out to transfer payment agreement recipients after the year-end.

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Ontario Racing Commission  
Notes to Financial Statements  
For the Year Ended March 31, 2015

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#### 4. Cash and Cash Reserve

##### (A) CASH

The cash balance on the Statement of financial position is made up of the following:

	March 31, 2015 (\$ 000)	March 31, 2014 (\$ 000)
General	2,944	1,439
Ontario Horse Racing	3,248	-
Reserve	1,000	1,000
	<u>7,192</u>	<u>2,439</u>

##### (B) RESERVE

Subsection 13(1) of the *Racing Commission Act, 2000* allows the Commission to retain its surplus funds unless, under subsection 13(2), it is ordered by the Minister responsible for the Commission to pay into the Consolidated Revenue Fund of the Province of Ontario the portion of its surplus funds as determined by the Minister. In fiscal 2002, the Commission obtained approval from the Ministry of Government and Consumer Services to establish a Reserve account not to exceed 25% of the Commission's annual operating budget. These funds will be used as an operating contingency against unanticipated revenue shortfalls.

#### 5. Amounts Held in Trust

As at March 31, 2015, the Commission held funds in trust in interest-bearing bank accounts for others in the horse racing industry, as follows:

	2015 (\$ 000)	2014 (\$ 000)
Amounts held in trust:		
Standardbred horsepeople purse account funds	668	851
Total Carbon Dioxide Program	20	152
Quinte racetrack horsepeople purse account funds	12	12
	<u>700</u>	<u>1,015</u>

Trusts administered by the Commission are not included in the financial statements as the assets are not held for the benefit of the Commission.

##### (A) STANDARDTBRED HORSEPEOPLE PURSE ACCOUNT FUNDS

The Commission is holding purse funds from vacated markets and non-licensed tracks for re-distribution for purses at other racetracks.

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Ontario Racing Commission  
**Notes to Financial Statements**  
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**(B) TOTAL CARBON DIOXIDE (TCO2) PROGRAM**

The amount held in trust represents funding received from the Canadian Pari-Mutuel Agency ("CPMA") in prior years to subsidize the tracks for the costs of tests to detect the presence of alkalinizing agents in horses at racetracks that provide pari-mutuel betting. These amounts were not paid prior to the year end and are being held in trust for the racetracks.

**(C) QUINTE RACETRACK HORSEPEOPLE PURSE ACCOUNT FUNDS**

Due to the lack of a licensed operator at the Quinte racetrack, commencing December 2008 the Commission has held the horsepeople purse account in trust.

**6. Accounts Receivable**

	March 31, 2015 (\$ 000)	March 31, 2014 (\$ 000)
Revenue and other receivables	1,080	497
HST Receivable	99	1,057
	1,179	1,554
Less: Allowance for Doubtful Accounts	(26)	(137)
	1,153	1,417

Accounts receivables is comprised of HST receivable and amounts due from industry licensees, which are due upon receipt of invoice. Provisions for doubtful accounts are not necessary on most revenue-related receivables due to the licensing relationship that the Commission has with these parties. The allowance for doubtful accounts represents the corresponding provision for a portion of fines receivable.

**7. Accounts Payable and Accrued Liabilities**

	March 31, 2015 (\$ 000)	March 31, 2014 (\$ 000)
Accounts payable	3,153	642
Accrued vacation, salaries and benefits	723	799
	3,876	1,441

Accounts Payable relates largely to normal business transactions with third-party vendors and is subject to standard commercial terms. Accrued vacation, salaries and benefits are recorded based on employment arrangements and employment practices under the related legislation. Compensation payables are paid out as required under these contractual or statutory obligations.



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Notes to Financial Statements  
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## 8. Employee Benefits

### (A) PENSION BENEFITS

The Commission's annual payments of \$280,000 (2014-\$294,000), are included in employee benefits expense in Note 15.

### (B) ACCRUED BENEFIT OBLIGATION

The accrued benefit obligation records earned employee severance payments due upon termination or retirement.

## 9. Tangible Capital Assets

	(\$ 000)				(\$ 000)
	Computer equipment and software	Custom Developed Software	Office furniture and equipment	Leasehold Improvements	Net Book Value
<b>Cost</b>					
Opening balance, April 1, 2014	465	—	291	450	1,206
Additions	2	44	1	—	47
Closing Balance, March 31, 2015	467	44	292	450	1,253
<b>Accumulated Amortization</b>					
Opening Balance, April 1, 2014	(412)	—	(278)	(360)	(1,050)
Amortization	(26)	—	(4)	(45)	(75)
Closing Balance, March 31, 2015	(438)	—	(282)	(405)	(1,125)
Net Book Value, March 31, 2015	29	44	10	45	128

	(\$ 000)			(\$ 000)
	Computer equipment and software	Office furniture and equipment	Leasehold Improvements	Net Book Value
<b>Cost</b>				
Opening balance, April 1, 2013	416	284	450	1,150
Additions	49	7	—	56
Closing Balance, March 31, 2014	465	291	450	1,206
<b>Accumulated Amortization</b>				
Opening Balance, April 1, 2013	(399)	(272)	(315)	(986)
Amortization	(13)	(6)	(45)	(64)
Closing Balance, March 31, 2014	(412)	(278)	(360)	(1,050)
Net Book Value, March 31, 2014	53	13	90	156

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Ontario Racing Commission  
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During the year the ORC began developing the International Racing Information and Intelligence Service (IRIIS). IRIIS is a global data-sharing platform that will allow the sharing of information across multiple regulatory communities. As of March 31, 2015 costs of \$44,000 have been capitalized for this project. These costs will be amortized over a 7 year period.

## 10. Regulatory Funding

The regulatory funding amount was established such that the total sum of this funding and other revenues received by the Commission would be sufficient to cover all costs associated with the operation of the Commission. The funding is calculated as a percentage of total wagering made at each racing association. Effective April 1, 2014 the percentage of wagering earned as regulatory funding increased from 0.5 percent to 0.75 percent.

## 11. Cost Recovery

The Commission recovers certain costs from the industry and OMAF for its activities as follows:

	2015 (\$ 000)	2014 (\$ 000)
Cost recovery from:		
Equine Medication and Drug Control	-	819
OMAF – Transition Funding (Note 3)	-	484
TCO2 Program	522	454
Horse Improvement Program	-	285
Quarter Horse Racing Industry Development Program	-	131
Miscellaneous	83	125
Purse Examinations	-	20
	<u>605</u>	<u>2,318</u>

### (A) EQUINE MEDICATION AND DRUG CONTROL

A letter of intent dated December 20, 2006, between an Ontario horse racing industry advisory group and the Commission established the Equine Medication Control and Drug Task Force. The mandate of the Task Force, which is administered by the Commission and partially funded by the racetracks and the horsepeople purse accounts, is to combat the supply and use of illegal equine medications and drugs in the Ontario horse racing industry. The agreement, which covered the two year period from January 1, 2007 through December 31, 2008, required the industry to provide regular payments to fund the Task Force and the Commission recorded these payments as a deferred cost recovery from industry until the related costs were incurred. Since the expiration of that initial two year agreement, the Commission has arranged to continue administering the Task Force under the same terms and financial arrangements. As of March 31, 2014 all Task Force funding from the industry had been spent. Beginning in fiscal 2015, the Equine Medication and Drug Control Program is being funded through an increase in the overall Regulatory Funding (Note 10).

### (B) TCO2 PROGRAM

As of October 1, 2010, the Commission assumed responsibility for the sample collection and laboratory testing services of the TCO2 Program. The costs of tests to detect the presence of alkalinizing agents in horses at racetracks that provide pari-mutuel betting are included as Medication Control. These test costs are fully recovered and included as Cost Recovery through charges to the racetrack operators, net of CPMA funding subsidies.

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Ontario Racing Commission  
**Notes to Financial Statements**  
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**(C) HORSE IMPROVEMENT PROGRAM**

As of May 1, 2005, the Commission assumed responsibility for the administration of the Horse Improvement Program (HIP). The HIP is a racing and breeding incentive program that was established in 1974. The objectives of the program are: to supplement purses paid; to improve the quality and quantity of racing stock in Ontario; to fund equine research; to promote the Ontario-bred horse; and to promote horse breeding and ownership in the province. A Memorandum of Understanding (MOU) effective September 30, 1996 between the then Ministry of Consumer and Commercial Relations, the Ontario Horse Racing Industry Association and the Commission provided for a reduction of pari-mutuel taxes, with these forgone revenues being allocated to various industry participants. The MOU had been supplemented by subsequent agreements to include an allocated portion of revenues from slot machines at racetracks. This portion of the HIP funding ended March 31, 2013. Effective April 1, 2014, the costs of administering the HIP were funded through the HRPFP. Separate financial statements have been prepared for the HIP, which were audited by an independent public accounting firm.

**(D) QUARTER HORSE RACING INDUSTRY DEVELOPMENT PROGRAM**

As a result of an agreement between the Ontario Lottery and Gaming Corporation and owners of the Ajax Downs racetrack, the Commission assumed responsibility to administer the Quarter Horse Racing Industry Development Program (QHRIDP) with an objective to establish a program for the betterment of the Ontario quarter horse racing industry and horse racing in general. Since March 2006, the program had been funded by an allocated portion of revenues from slot machines at the racetrack. Effective April 1, 2014 the quarter horse industry in Ontario, including the costs of administering the QHRIDP, is funded through the Ontario Horse Racing Partnership Funding Program (Note 3). Separate financial statements have been prepared for the QHRIDP, which were audited by an independent public accounting firm.

**(E) PURSE EXAMINATIONS**

Pursuant to changes to the Rules of Racing that were approved in fiscal 2008, the Commission recovered its costs for conducting examinations on the financial statements of the purse accounts that the racetrack operators hold in trust for the horsepeople.

## **12. Members' Remuneration**

Total remuneration of the Chair and members of the Commission for the year was \$139,000 (2014 – \$192,000). Members' remuneration is charged to Governance expense in the Statement of Operations and in Services in Note 15.

## **13. Financial Instruments**

**(A) LIQUIDITY RISK:**

Liquidity risk is the risk that the Commission will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Commission manages its liquidity risk by monitoring its operating requirements. The Commission prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

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Ontario Racing Commission  
**Notes to Financial Statements**  
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**(B) CREDIT RISK**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Commission is exposed to credit risk arising from its accounts receivable. Due to the nature of these receivables, the Commission recognizes its receivables net of an impairment based on historical trends.

It is management's opinion that the Commission is not exposed to significant interest rate, currency, liquidity or credit risk arising from its financial instruments due to their nature.

## **14. Commitments and Contingencies**

- (A) The Commission is committed under operating leases on head office premises and vehicles with future minimum rental payments due for each fiscal year as follows:

	Premises (\$ 000)	Vehicles (\$ 000)	Total (\$ 000)
2016	384	48	432
2017	26	35	61
2018	13	10	23
2019	-	8	8
	423	101	524

- (B) The Commission is involved in various legal actions arising out of the ordinary course of business. These matters may give rise to future liabilities. The outcome and ultimate disposition of these actions are not determinable at this time, and accordingly, no provision has been made in these financial statements for any liability that may result. Settlements paid by the Commission, if any, will be accounted for in the period in which the settlement occurs.

## **15. Expenses by Object**

The following is a summary of expenses by object:

	2015 (\$ 000)	2014 (\$ 000)
Salaries and wages	4,602	4,604
Services (Note 16)	101,073	3,572
Employee benefits (Note 8)	816	834
Transportation and communication	840	725
Supplies	115	117
Amortization	75	64
Total expenses	107,521	9,916

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Ontario Racing Commission  
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Expenses incurred for a specific activity are allocated to that activity based on actual costs. Expenses that have not been identified with a specific activity, such as overhead costs, have been allocated to the lines of business on the Statement of Operations based on estimates of time spent in each activity.

## **16. Related Party Transactions**

The Commission paid the Province of Ontario for: Ontario Provincial Police investigative and related services totalling \$961,000 (2014 – \$907,000); and for administrative services, information technology services, and use of computer equipment totalling \$222,000 (2014 – \$191,000).

During the year, the Commission received funding from OMAFRA under the Horse Racing Partnership Funding Program of \$99.8 million (Note 3).

The Commission has governance and administrative responsibilities over certain industry-funded programs and recovers some of its costs as disclosed under Note 11.

## **17. Deferred Lease Inducement**

As part of its lease arrangements for its head office premise, the Commission negotiated a lease inducement of \$820,000. This included the value of rent-free periods and to cover the costs of leasehold improvements. This deferred lease inducement is being amortized as a reduction of rent expense on a straight-line basis over the 10-year lease period that commenced April 1, 2006, being the start date of the lease.

## **18. Budgeted Figures**

The budgeted figures for the Commission represent the initial budget for the year approved by the Board of Directors of the Commission. The budgeted figures for the HRPFP were established in the Agreement Amending the ORC Accountability Agreement with the then OMAF dated March 26, 2014. These financial statements present only the original approved Budget.

## **19. Future of the Commission**

In the April 23, 2015 provincial budget the government stated that it is committed to strategically realigning provincial horse racing regulation, adjudication and funding within government and agencies. Strengthening collaboration between industry and government is important to the industry's long-term sustainability, recognizing its role in both rural and urban Ontario.

In 2015-2016 the government announced it will propose legislative changes to a number of statutes. If passed, these changes would integrate financial support for provincial horse racing within Ontario Lottery and Gaming Corporation's mandate and transfer regulatory responsibilities for horse racing to the Alcohol and Gaming Commission of Ontario.

# ONTARIO RACETRACKS

## ORC OFFICES

### Head Office

Ontario Racing Commission  
Suite 400  
10 Carlson Court  
Toronto, Ontario M9W 6L2

(416) 213-0520  
(416) 213-7827 FAX  
inquiry@ontarioracingcommission.ca

Hours of operation  
8:00 a.m. to 5:00 p.m. Monday through Friday

### Thoroughbred ORC Offices

Fort Erie Race Track, Fort Erie  
(905) 871-3200 ext. 3612  
8:30 p.m. to 2:00 p.m. on live race dates

Woodbine Racetrack, Toronto  
(416) 675-3993 ext. 2237  
8:30 a.m. to 2:30 p.m. Thursday through Sunday  
8:30 a.m. to 6:00 p.m. Wednesdays

### Standardbred ORC Offices

Clinton Raceway, Clinton  
(519) 482-5270 ask for the ORC office  
11:30 a.m. to 2:30 p.m. on live race dates

Dresden Raceway, Dresden  
(519) 683-4466 and ask for the ORC office  
11:00 a.m. to 2:00 p.m. on live race dates

Flamboro Downs, Dundas  
(905) 627-3561 ext. 261  
2:00 p.m. to 6:00 p.m. Wednesday through Saturday  
4:00 p.m. to 8:00 p.m. Sundays

Georgian Downs, Innisfil  
(705) 726-9400 ext. 406  
5:00 p.m. to 9:00 p.m. on live race dates

Grand River Raceway, Elora  
(519) 846-5455 and ask for ORC office  
4:00 p.m. to 8:00 p.m. on live race dates

Hanover Raceway, Hanover  
(519) 364-2860 and ask for the ORC office  
4:00 p.m. to 8:00 p.m. on live race dates

Hiawatha Horse Park, Sarnia  
(519) 542-5543 and ask for ORC office  
5:00 p.m. to 8:00 p.m. on live race dates

Kawartha Downs, Fraserville  
(705) 939-6316 ext. 232  
1:00 p.m. to 5:00 p.m. on live afternoon race dates  
(Tuesdays)  
4:00 p.m. to 8:00 p.m. on live night race dates (Thursdays)

Mohawk Racetrack, Campbellville  
1-888-675-7223 (1-888-675-RACE)  
(905) 854-2255 ext 4311  
4:30 p.m. to 8:30 p.m. on live race dates  
8:30 a.m. to 11:30 a.m. during qualifiers

Rideau Carleton Raceway, Ottawa  
(613) 822-2211 ext. 355  
4:30 p.m. to 8:30 p.m. on live night race dates

The Raceway at Western Fair District, London  
(519) 438-7203 Ext. 511  
5:00 p.m. to 8:30 p.m. on live night race dates  
1:30 p.m. to 5:00 p.m. on live afternoon race dates

Woodbine Racetrack, Toronto  
1-888-675-7223 (1-888-675-RACE)  
(416) 675-3993 Ext 2641 or 1-800-268-9967 (toll free in Ontario)  
Winter hours:  
11:00 a.m. – 2:00 p.m. Sundays  
4:30 p.m. – 8:30 p.m. on live race dates

### Quarter Horse ORC Office

Ajax Downs, Ajax  
(905) 686-8001 Ext: 242  
11:00 a.m. - 3:00 p.m. Tuesdays  
9:30 a.m. – 1:30 p.m. Sundays