

expense | monthly tracking report

claimant | Male, Carla
position | Director, School Financial Management
level | Director
reporting period | March 1 to April 30, 2015
date of report | June-12-15



**Calgary Board
of Education**

Description	Date (mm/dd/yyyy)	Details and/or Rationale	Amount (CDN\$)	Category	Expense Type
Tablet	03/11/2015	Monthly Service Fee	\$21.00	other disclosed	telecom/tablet
Institute of Chartered Accountants of Alberta	03/31/2015	Membership - 2015	\$1,170.75	other disclosed	membership, due, fees
Tablet	04/11/2015	Monthly Service Fee	\$21.00	other disclosed	telecom/tablet



Mobile services (continued)

CARLA MALE SUPERINTENDENTS OFF
Charges for

SUPERINTENDENT'S OFFICE

Monthly and other charges (Mar 12 to Apr 11)

Data Plan for iPad 20	\$20.00
Data 500MB	
Total monthly and other charges	\$20.00

Add-ons (Mar 12 to Apr 11)

Detailed Billing \$0	Free
Total add-ons	\$0.00

Usage charges

*Free airtime refers to non-chargeable minutes that are not part of your included minutes, and may include bonus minutes, evening and weekend calling, *611 calls, etc.*

Data Usage - Mobile High Speed	\$0.00
Total used 19 638 (MB)	
Total usage charges	\$0.00

Total before taxes \$20.00

GST \$1.00
Total for with taxes **\$21.00**

Items returned unpaid for any reason, including insufficient funds, are subject to a \$25.00 administration charge. Services suspended for non-payment are subject to a reconnection fee. Security deposits are not shown on your bill.

Updated International Long Distance Pay-Per-Use Calling Rates

Effective May 1, 2015, TELUS will be updating pay-per-use rates for international long distance service. The new rates will be published on that date and will apply for all calls that are not covered by your plan or long distance calling package. Please see telus.com/ppu for more details.

*Credit/CR includes an amount on account of GST/HST, QST, and PST (based on the taxes levied in the Province of supply).

JT/A9395004-0003024-00252



Institute of Chartered Accountants of Alberta

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Edmonton, AB T5J 4R2

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Web site: www.albertaCAs.ca

2015 / 2016 Member Fees

Member #:

GST Reg #: R107 508 533

Invoice #: 1001668705



Carla MALE, CA

INVOICE

CICA*** (Paid to Alberta)	\$380.00
ICAA (Resident)	\$735.00
TOTAL MEMBERSHIP FEES:	\$1,115.00

GST and/or HST** \$55.75

TOTAL AMOUNT DUE \$1,170.75

**GST: \$ 55.75 HST on CICA Fees: \$ 0.00

*** CPA Canada provides services on behalf of CICA to CICA members

DUE DATE: APRIL 1 - 61 Days to pay without penalty
LATE PAYMENT PENALTY IS 5% PER MONTH

Amount payable June 1 - June 30	\$1,229.29
Amount payable July 1 - July 31	\$1,287.83
Amount payable Aug. 1 - Aug. 31	\$1,346.37

FINAL PAYMENT DEADLINE: AUGUST 31
Automatic suspension and publication if not paid by Aug. 31

INCOME TAX RECEIPT REQUIRED: No Yes

A. MEMBER DECLARATION - TO BE COMPLETED, SIGNED AND RETURNED WITH APPROPRIATE PAYMENT BY MAY 31

- My billing status is **unchanged** from that indicated above. My fees are enclosed (if applicable).
- My billing status is **changed** from that indicated above (proceed to sections B & C below - refer to information in enclosure).

B. CHANGED CICA OR ICAA FEES - COMPLETE BELOW

CICA fees change:

- CICA fees are deducted; they are now paid to the _____ provincial Institute.
- CICA fees are added, I wish to pay this fee through the Alberta Institute.

ICAA fees change:

- Non-resident fees are included (and resident fees deducted) since I no longer reside in Alberta **and** I am a member of another provincial Institute or a **recognized** foreign accounting organization.
- Resident fees are included (and non-resident fees deducted) since I now reside in Alberta or I am no longer eligible for non-resident fees.

C. FEES REDUCTION (INITIAL APPLICATION OR CHANGE) - CHECK ONLY ONE BOX BELOW

Active earnings criteria: Member is not gainfully employed such that earnings from **all** types of employment or business do not exceed \$30,000 (or \$30,000 plus annual tuition if enrolled in full-time university education).

- I declare that I meet the active earnings criteria (above). I have reduced my ICAA & CICA fee amounts by **50%**, adjusted GST/HST and remitted accordingly.
- I declare that I meet the active earnings criteria (above) **AND** my age plus years of CA membership in a **recognized** accounting organization equals 90 or more. I have reduced my ICAA & CICA fee amounts by **75%**, adjusted GST/HST and remitted accordingly.
- I declare that I meet the active earnings criteria (above) **AND** my age is 70 or more years. I have reduced my ICAA & CICA fee amounts by **100%**.
- I declare that I meet the active earnings criteria (above) due to long term health problems. I have reduced my ICAA & CICA fee amounts by **100%**.
- I no longer meet the active earnings criteria for a reduction in fees, my membership registration should return to my former fee paying rate. I have removed the reduction granted me and enclose the full ICAA & CICA fee amounts along with the appropriate GST/HST.

D. IMPORTANT INFORMATION

The ICAA, Certified General Accountants Association of Alberta and Society of Management Accountants of Alberta have formed the CPA Alberta Joint Venture ("Joint Venture"). Legislation was passed in December 2014 and we anticipate proclamation later this year to create Chartered Professional Accountants of Alberta (the new regulatory body). In the meantime, the Joint Venture will be providing services to members of all designations. As such, the ICAA is sharing member information in accordance with its Privacy Policy with the Joint Venture as required to regulate the accounting profession under current legislation and to provide services to members.

Member signature

March 31 2015
Date

REMIT THIS COPY FOR PAYMENT BY CHEQUE - MAKE CREDIT CARD PAYMENTS AT www.albertaCAs.ca



Mobile services (continued)

CARLA MALE SUPERINTENDENTS OFF
 Charges for

SUPERINTENDENT'S OFFICE

Monthly and other charges (Apr 12 to May 11)

Data Plan for iPad 20	\$20.00	
Data 500MB		
Total monthly and other charges		\$20.00

Add-ons (Apr 12 to May 11)

Unpaid Billing \$0	Free	
Total add-ons		\$0.00

Usage charges

*Free airtime refers to non-chargeable minutes that are not part of your included minutes, and may include bonus minutes, evening and weekend calling, *611 calls, etc.*

Usage Plan - Mobile High Speed	\$0.00	
Total used 18.980 (MB)		
Total usage charges		\$0.00

Total before taxes **\$20.00**

Total for with taxes **\$21.00**

Items returned unpaid for any reason, including insufficient funds, are subject to a \$25.00 administration charge. Services suspended for non-payment are subject to a reconnection fee. Security deposits are not shown on your bill.

*Credit/CR includes an amount on account of GST/HST, QST, and PST (based on the taxes levied in the Province of supply).

Changes to your voice and data overage rates

Starting June 1, 2015, wireless local airtime overage rates will be increasing to \$0.60/min when you exceed your allotted minutes. Additionally, long distance calls from Canadian locations to Canadian or US destinations will also be increasing to \$0.60/min. For plans and features including data buckets, domestic data overage rates when you exceed your included bucket will be \$10 per 100MB up to the first 1500MB and 10c/MB thereafter.