

# expense | monthly tracking report

claimant | Atallah, Ray

position | Director, Corporate Finance

level | Director

reporting period | November 1 to December 31, 2019

date of report | February 14, 2020



**Calgary Board  
of Education**

Description	Date (mm/dd/yyyy)	Details and/or Rationale	Amount (CDN\$)	Category	Expense Type
cell phone	11/16/2019	monthly service charge	\$46.75	other disclosed	telecom/cell phone
Urban Schools Insurance Consortium (USIC) Annual Meeting, Nov 19-20, 2019, Edmonton, AB	11/19/2019	rental car	\$94.40	travel	BUS general
Urban Schools Insurance Consortium (USIC) Annual Meeting, Nov 19-20, 2019, Edmonton, AB	11/19/2019	fuel for rental car	\$40.00	travel	BUS general
Urban Schools Insurance Consortium (USIC) Annual Meeting, Nov 19-20, 2019, Edmonton, AB	11/19/2019	accommodations	\$212.19	travel	BUS accommodation
Chartered Professional Accountants Alberta, CFO Program, November 24-27, 2019, Banff, AB	11/24/2019	registration fee	\$3,097.50	travel	PD course or registration fee
cell phone	12/16/2019	monthly service charge	\$49.25	other disclosed	telecom/cell phone

# Wireless

RAY ATALLAH |

## Changes since the last bill

		<b>\$</b>
Corp Share: 3GB Pooled	Oct 25 - Nov 16	41.75
<b>Savings:</b> Monthly Service Fee	Oct 25 - Nov 16	-6.26
Unltd US/INT MSG & Unltd US LD	Oct 25 - Nov 16	0.00
Unltd Text/Pic/Video Messages	Oct 25 - Nov 16	0.00
Call Display w/Name Display	Oct 25 - Nov 16	0.00
Enhanced Voicemail	Oct 25 - Nov 16	0.00
Flex Int'l SMS Roaming	Oct 26 - Nov 16	0.00
Flex Zone 1 Voice Roaming	Oct 26 - Nov 16	0.00

**Total changes since the last bill** **35.49**

## Monthly charges

Nov 17 - Dec 16 **\$**

Corp Share: 3GB Pooled	55.00
<b>Savings:</b> Monthly Service Fee	-8.25
Unltd US/INT MSG & Unltd US LD	0.00
Unltd Text/Pic/Video Messages	0.00
Call Display w/Name Display	0.00
Enhanced Voicemail	0.00

**Total monthly charges** **46.75**

## Other charges and credits

		<b>\$</b>
Apple Device Enroll Program	Oct 25	20.00
<b>Savings:</b> Apple DEP Credit	Oct 25	-20.00
Setup Service Fee	Oct 25	35.00
<b>Savings:</b> Setup Service Fee	Oct 25	-35.00

**Total other charges and credits** **0.00**

## Usage Summary

Ending Nov 16, 2019

Usage type	Used	\$
Voice	Unlimited Anytime Minutes	679:00 min:sec ✓
	Long Distance Charges	3.90
Data	Data Usage - Included	411.41 MB ✓
Event	TXT 2 Landline	1 msg 0.15
Msg	Messaging Bundle - Incl - Rcvd	31 msgs ✓
	Messaging Bundle - Incl - Sent	35 msgs ✓

Wireless savings \$69.51

**From:** Customerservice@enterprise.com  
**Sent:** November 21, 2019 7:33 AM  
**To:** Atallah, Ray M  
**Subject:** ENTERPRISE RENTAL AGREEMENT 7R6474

ENTERPRISE RENT A CAR, 1036 - 9 AVENUE SW, CALGARY, AB T2P1L9 (403) 212-5232

**RENTAL AGREEMENT REF#**  
 142596 7R6474

**SUMMARY OF CHARGES**

Charge Description	Date	Quantity	Per	Rate	Total
<b>RENTER</b> ATALLAH, RAY					
TIME & DISTANCE	19/11 - 21/11	2	DAY	\$43.99	\$87.98
REFUELING CHARGE	19/11 - 21/11				\$0.00
<b>Subtotal:</b>					<b>\$87.98</b>
<b>Taxes &amp; Surcharges</b>					
GOODS AND SERVICES TAX	19/11 - 21/11			5%	\$4.50
VEHICLE LICENSE FEE RECOVERY	19/11 - 21/11	2	DAY	\$0.96	\$1.92
<b>Total Charges:</b>					<b>\$94.40</b>
<b>Bill-To / Deposits</b>					
DEPOSITS					-\$94.40

**DATE & TIME OUT**  
 19/11/2019 12:26 PM  
**DATE & TIME IN**  
 21/11/2019 07:32 AM

**BILLING CYCLE**  
 24-HOUR

**VEH #1 2019 TOYO CAMR SE**  
 VIN# 4T1B11HKXKU749686  
 LIC# U17866  
 KM DRIVEN 409

**Total Amount Due** \$0.00

**PAYMENT INFORMATION**  
**AMOUNT PAID** \$94.40  
**TYPE**  
**CREDIT CARD NUMBER**

USIC Annual General Meeting  
Edmonton, AB  
November 19-20, 2019  
Fuel for rental car

USIC meeting  
Edmonton

Rocky Ridge Gas Bar  
11595 Rockyvalley Dr  
Calgary Alberta  
(403) 299-5497  
GST# R100730894

Member # 0955575

Pump	Litres	Price/L
3	40.855	\$0.979
Product		Amount
Regular		\$40.00

Total **\$40.00**

GST (Inc Pumps) \$1.90

Purchase  
MASTERCARD

DATE: 11/20/2019  
TIME: 18:58:35  
REF: 0010014920 C  
TERM: 35000VDZ  
AUTH: 078457  
RESP: 027 ISO:01

Mastercard  
A0000000041010  
000008000  
VERIFIED BY PIN

Approved - Thank you

IMPORTANT:  
retain this copy  
for your records

\*\*\*CUSTOMER COPY\*\*\*

Store # 20  
Receipt # 31484

Members Earn  
with Every Fill.  
Guaranteed.



RENAISSANCE EDMONTON AIRPORT

GUEST FOLIO

726 ATALLAH/RAY/MR 189.00 11/20/19 13:12 22267 19114  
 ROOM NAME RATE DEPART TIME ACCT# GROUP  
 VQ 1221 8TH STREET SW 11/19/19 15:25  
 TYPE CALGARY AB T2R0L4 ARRIVE TIME  
 110

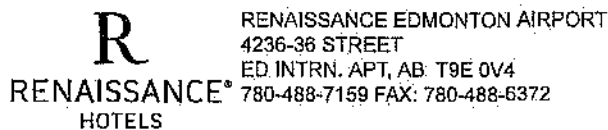
ROOM CLERK ADDRESS PAYMENT MBV#:

DATE	REFERENCES	CHARGES	CREDITS	BALANCES DUE
11/19	ROOM 726, 1	189.00		
11/19	DMF 726, 1	5.67		
11/19	GST 726, 1	9.73		
11/19	TRSM LEV 726, 1	7.79		
11/20	CCARD-MC		212.19	
PAYMENT RECEIVED BY: MASTERCARD				.00

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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amounts shown in the credit column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

Signature X

# CFO's Operational Skills Program

Seminar Code 07002

**Start Date** Sunday, November 24, 2019  
**End Date** Wednesday, November 27, 2019

**Time** 4:00 PM  
**City** Banff

**PD Hours** 28 Hours

**Venue** Rimrock Resort Hotel  
**Room** Fee

Early Registration Fee **2,950**

\$3097.50

paid Aug 2019 (CAD)

Delivery Format: Executive Program (EP)

## Overview

Reporting to the CEO or President, the Chief Financial Officer is the top job that leads, initiates, and manages the financial decision-making process within the organization. In addition to being a senior advisor to the CEO and the Board, the CFO has other roles: business partner, scorekeeper, commentator, expert and custodian. These multiple functions mean that the CFO has to see both the forest and the trees, needs to understand the business and its numbers, as well as lead, develop and help execute the business strategy.

This program delivers core CFO operational competencies that organizations expect and demand. Examine the relationship of strategy and risk-taking and help drive your organization's mission and success.

Nail down the strategy, planning, budgeting and internal control competencies to facilitate efficient and effective operations. Learn how to effectively communicate metrics and operating results for internal and external stakeholders. The residential format with group workshops lets you readily network and learn from your peers.

## The Program

This is an in-residence program, and participants are required to stay on-site. The program cost includes course materials and some meals. The accommodation costs are separate, and will be paid directly to the hotel. See the section below on Accommodation for more information.

## Program Content

### 1. Governance, Strategy and Risk Management

- o Stakeholders, shareholders and the board
- o Culture, ethics and wisdom
- o Role of the CFO
- o Behavioural finance and behavioural insights
- o Integrating governance and strategy
- o COSO's Enterprise Risk Management – Integrating with Strategy and Performance

### 2. Creating Value Through Financial Management

- o Disruption and risk in the 21st century: some new perspectives
- o Operational and financial tools
- o Internal control and COSO's Internal Control – Integrated Framework
- o Treasury, capital markets and financial instruments
- o New approaches to management and financial reporting

### 3. Corporate Finance

- o Mergers and acquisitions: due diligence and valuing a business
- o Optimal capital structure

### 4. Participants will receive a copy of Canadian Treasury Management, written by the program author and instructor, Jeffrey Sherman.



## Who Will Benefit

Do you currently direct, or wish to direct the finance and administration areas of your organization? Do the CEO and the Board look to you for counsel and guidance? Are you trying to improve governance, accountability and the control environment? Would you like to examine the state-of-the-art developments in strategy, risk management and financial reporting? If so, then this program was created with you in mind.

## Accommodation

Participants are required to stay on-site. We have negotiated special rates with the program facilities - note that the cost of the accommodation is separate from the program fee. You are responsible to make the accommodation arrangement yourself. Please contact the hotel directly as directed upon confirmation of registration. Attendees will pay for their accommodation fees directly to the hotel upon checkout.

Pre and post program dates are not always guaranteed at the same negotiated rates, and rooms outside the conference dates may not even be available during peak periods.

## Terms of Registration & Cancellation Policies

All registrations must be accompanied by payment. Due to limited seating and some pre-work, all registrations should be received no later than 3 weeks prior to the start date. Changes or cancellations to this registration must be made in writing (email is acceptable) to the Professional Development Team at CPA Alberta, and will be subject to the cancellation policy as indicated below.

We will issue refunds for cancellations based on the following:

- More than thirty (30) days prior to the program start date – a refund less an administrative fee of \$100 will be granted upon receipt of written notification.
- Fifteen to thirty (15-30) days prior to the program start date – a refund less cancellation fee of \$800
- Less than fifteen (15) days prior to the program start date – no refund and/or credit will be granted. Full program fees will apply.

## Instructors

### Jeffrey SHERMAN

Jeffrey D. Sherman is CEO of Terragram Investments Ltd. and has over 25 years' experience as a corporate director and executive in real estate, high tech, biotechnology/medical, financial services, and business services. From 2012 to 2017, he was CFO of Atrium Mortgage Investment Corporation (TSX: AI) where he helped take the company public and grow its assets from \$180 million to over \$600 million. Mr. Sherman is a popular presenter, and a frequent course director and course author for many organizations including provincial associations of chartered professional accountants across Canada and has written many magazine articles and over twenty books including: *Canadian Cash and Treasury Management*, and *Financial Instruments: A Guide for Financial Managers* (published by Thomson-Reuters/Carswell), as well as *Finance and Accounting PolicyPro* (guide to governance, procedures, and internal control), and *Strategy and Planning Toolkit for Small and Medium Businesses* (all published or co-published by CPA Canada). Mr. Sherman has a B.Comm from Rotman Commerce (University of Toronto) and an M.B.A. from the Schulich School of Business and is an FCPA, FCA (Ontario).



Chartered Professional Accountants of Alberta  
800-444 7 Avenue SW  
Calgary, Alberta T2P 0X8  
Canada

Riad ATALLAH  
1221 - 8 Street SW  
Calgary, T2R 0L4  
CANADA

Receipt Number: CPAA-PD-R-2416  
Receipt Date: Aug 15, 2019  
Reference: 74434

Details	Total (CAD)
CFO's Operational Skills Program - Early Registration Fee	3,097.50

**Payment Details**

Amount (GST included):

3097.50

Payment Type:

Mastercard

Description:

Online credit card payment

Authorization:

002459

GST Number: 10690 4287 RT0003



Account number  
8-7173-1758

Bill number  
2105927408

Bill date  
Dec 16, 2019

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# Wireless

RAY ATALLAH |

## Monthly charges

		\$
Flex Int'l SMS Roaming	Nov 17 - Dec 16	0.00
Flex Zone 1 Voice Roaming	Nov 17 - Dec 16	0.00
Corp Share: 3GB Pooled	Dec 17 - Jan 16	55.00
<b>Savings:</b> Monthly Service Fee	Dec 17 - Jan 16	-8.25
Unltd US/INT MSG & Unltd US LD	Dec 17 - Jan 16	0.00
Unltd Text/Pic/Video Messages	Dec 17 - Jan 16	0.00
Call Display w/Name Display	Dec 17 - Jan 16	0.00
Enhanced Voicemail	Dec 17 - Jan 16	0.00
<b>Total monthly charges</b>		<b>46.75</b>

Wireless savings \$8.25

## Usage Summary

Ending Dec 16, 2019

Usage type		Used	\$
Voice	Unlimited Anytime Minutes	1032:00 min:sec	✓
Data (S)	3GB Pooled Data - Included	1.60 GB	✓
Data	Data Usage - Included	837.03 MB	✓
Event	TXT 2 Landline	1 msg	0.15
Msg	Messaging Bundle - Incl - Rcvd	48 msgs	✓
	Messaging Bundle - Incl - Sent	34 msgs	✓
<b>Total used</b>			<b>0.15</b>

## Total before taxes

46.90

GST: 815781448

2.35

**Total for Wireless** \$49.25

Legend: (S) Shared Services | ✓ No charge

Unless otherwise stated, all voice minutes, messages and wireless internet details set out above and/or in your agreement refer to usage on our network (i.e. within Canada and to a Canadian number, as applicable).