

Exhibit No.:	_____
Issue(s):	Rate Case Expense/ Severance Payments/ Cash Working Capital (CWC)/ Management Expense Adjustment
Witness/Type of Exhibit:	Conner/Direct
Sponsoring Party:	Public Counsel
Case No.:	GR-2017-0215 GR-2017-0216

DIRECT TESTIMONY

OF

AMANDA C. CONNER

Submitted on Behalf of the Office of the Public Counsel

**LACLEDE GAS COMPANY
MISSOURI GAS ENERGY**

CASE NO. GR-2017-0215
CASE NO. GR-2017-0216

September 8, 2017

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Laclede Gas Company's)
Request to Increase Its Revenues for Gas) Case No. GR-2017-0215
Service)


In the Matter of Laclede Gas Company)
d/b/a Missouri Gas Energy's Request to) Case No. GR-2017-0216
Increase Its Revenues for Gas Service)

AFFIDAVIT OF AMANDA C. CONNER

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Amanda C. Conner, of lawful age and being first duly sworn, deposes and states:


1. My name is Amanda C. Conner. I am a Public Utility Accountant I for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Amanda C. Conner
Public Utility Accountant I

Subscribed and sworn to me this 8th day of September 2017.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2021
Cole County
Commission #13754037


Jerene A. Buckman
Notary Public

My Commission expires August 23, 2021.

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DIRECT TESTIMONY
OF
AMANDA C CONNER
LACLEDE GAS COMPANY
MISSOURI GAS ENERGY
CASE NO. GR-2017-0215
CASE NO. GR-2017-0216

1 **Introduction**

2 **Q. Please state your name and business address.**

3 A. Amanda C. Conner, PO Box 2230, Jefferson City, Missouri 65102.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by the Missouri Office of the Public Counsel (“OPC”) as a Public Utility
6 Accountant.

7 **Q. On whose behalf are you testifying?**

8 A. I am testifying on behalf of the OPC.

9 **Q. What is the nature of your duties at the OPC?**

10 A. My duties include performing audits, reviews and examinations of the books and records of
11 public utilities operating within the state of Missouri.

12 **Q. Have you conducted a review of the books and records of Laclede Gas Company**
13 **(Laclede) and Missouri Gas Energy (MGE) in this rate case?**

14 A. Yes, with the assistance of other members of the OPC.

15 **Q. Please describe your educational background.**

1 A. I earned a Bachelor of Science degree in Accounting from Columbia College in May 2012.

2 **Q. Please describe your related background.**

3 A. I began my employment with the OPC in February of 2016. Prior to my current position I
4 was employed by the Missouri Department of Revenue. In this capacity, I worked with the
5 public addressing various types of tax issues.

6 **Q. Have you received specialized training related to public utility accounting and rate
7 making?**

8 A. Yes. Under the direction of the Chief Regulatory Accountant, I received regulatory and
9 ratemaking training as a regulatory auditor with the OPC. In addition to this training, I
10 attended the Utility Ratemaking Fundamentals Course sponsored by Brubaker Associate,
11 Inc. (BAI) in the spring of 2016. In the fall of 2016 I attended the NARUC Utility Rate
12 School sponsored by Michigan State University.

13 **Q. Have you previously filed testimony before the Missouri Public Service Commission
14 (“Commission” or “PSC”)?**

15 A. Yes. Please refer to Schedule ACC-D-1, attached to this testimony, for a list of cases in
16 which I have submitted testimony.

17 **Q. What is the purpose of your direct testimony?**

18 A. My testimony describes OPC’s rate making positions on the following revenue requirement
19 issues in this case; 1) Rate Case Expense, 2) Management Expense Charges, 3) Severance
20 Payments, and 4) Cash Working Capital (CWC).

21 **Rate Case Expense**

22 **Q. What types of costs are included in Laclede’s proposed rate case expense?**

1 A. As reflected in Laclede's workpaper H10, Laclede is seeking rate recovery for estimated rate
2 case expense of \$596,668 to be collected over three years or a normalized level of expense
3 for this rate case of \$198,889. Laclede's rate case expenses consist primarily of legal fees
4 and consulting fees, including fees for Laclede's depreciation study.

5 **Q. What types of costs are included in MGE's proposed rate case expense?**

6 A. As reflected in MGE's workpaper H10, MGE is seeking rate recovery for estimated rate
7 case expense of \$397,779 to be collected over three years or a normalized expense for this
8 rate case of \$132,593. MGE rate case expenses consist primarily of legal fees and
9 consulting fees, including fees for MGE's depreciation study. Combined, Laclede/MGE is
10 seeking rate recovery of an estimated \$1 million in rate case expense.

11 **Q. Is rate case expense significantly different from other types of operating expenses?**

12 A. Yes. For example, Laclede and MGE have only an estimated amount for its rate case
13 expense that will vary based on how the case proceeds. Other operating expenses, while
14 subject to updates, will not change as a result of the process of the case. The most important
15 distinction between rate case expense and a normal operating expense is that a portion of
16 rate case expense is incurred solely for the benefit of the shareholders.

17 **Q. What is OPC's position on the appropriate allocation of rate case expense between**
18 **ratepayers and shareholders in a utility rate case?**

19 A. OPC supports a sharing of rate case expense because rate cases benefit both customers and
20 shareholders. While it must be specific to each rate case, the adjustment methodology of
21 allocating rate case expense based on the ratio of the dollar revenue requirement ordered by
22 the Commission to the dollar revenue requirement sought by a utility in its rate case
23 application is reasonable.

1 This very same ratemaking approach was ordered by the Commission in its Report and
2 Order in Kansas City Power & Light Company's ER-2014-0370 general rate case ("2014
3 Order"). OPC adopted this ratemaking approach in Missouri American Water Company's
4 2015 general rate case and has taken this position since that case. Since the 2014 Order was
5 issued, the Commission Staff ("Staff") has adopted this approach in all subsequent general
6 rate cases.

7 **Q. In its 2014 Order did the Commission develop a systematic and rational approach to**
8 **the allocation of rate case expense?**

9 A. Yes it did. Some dollar amount of rate case expenses may be "disallowed" based on
10 reasonableness or imprudence. It is important to understand expense disallowance was not
11 the focus of the Commission's position on rate case expense in its 2014 Order. The
12 Commission's 2014 Order created a reasonable and prudent cost allocation methodology for
13 this special type of utility expense. The Commission did not address the issue of expense
14 disallowance in its development of this rate case allocation method in its 2014 Order.

15 **Q. Did OPC make an adjustment to Laclede's rate case expense estimation for this rate**
16 **case?**

17 A. Yes. OPC performed an analysis of the five most recent large utility general rate cases.
18 Using the 2014 Order rate case expense adjustment methodology, OPC calculated an
19 average ratio of Commission ordered revenue requirement increase to utility requested
20 revenue requirement increase of 41 percent. Using this adjustment methodology for
21 Laclede, OPC calculated a normalized level of rate case expense of \$244,634 to be collected
22 over three years, or an annualized level of \$81,545. This adjustment and analysis used can
23 be found in Schedule ACC-D-2

24 **Q. Did OPC make the same adjustment to MGE's Rate Case Expense Estimation?**

1 A. Yes. Using this adjustment methodology for MGE, OPC calculated a normalized the level
2 of rate case expense of \$163,089 to be collected over three years, or a annualized level of
3 \$54,363. This adjustment and analysis used can be found in Schedule ACC-D-2

4 **Severance Payments**

5 **Q. Has Laclede and MGE charged employee severance payments to its test year income**
6 **statements?**

7 A. Yes.

8 Laclede's response to OPC Data Request No. 1201 shows that in 2016 Laclede recorded
9 severance costs in the test year of \$645,103, and MGE recorded severance costs of
10 \$586,103. Despite the fact that the Commission has found that severance expenses are
11 not subject to rate recovery, Laclede and MGE failed to make an adjustment to remove
12 these costs from cost of service. OPC is proposing an adjustment to remove these
13 charges from Laclede and MGE's test year income statement.

14 **Q. Are severance payments a type of utility cost that should be included in a utility's**
15 **cost of service?**

16 A. No, for several reasons. The main reason is that severance payments are often recovered
17 by the utility through regulatory lag. Regulatory lag normally allows a utility to not only
18 recover the amount of severance payments, but sometimes will recover two and three
19 times the amount of the severance payment. This is the result of a utility recovering the
20 salaries and benefits, after the employees have been severed, in rates until rates are
21 changed in the next utility rate case.

22 Another reason why the cost of utility severance agreements should not be included in
23 cost of service is the language used in these agreements required to be signed by the
24 severed employee. This language is designed to protect utility officers and shareholders

1 from potential litigation and embarrassment. Utility severance agreements typically
2 require the severed employee to waive and release any legal claims the employee may
3 have against the utility for any reason and prohibits the employee from making any
4 disparaging or critical statements of any nature at all about the utility. Shareholders
5 should bear the cost of securing these types of commitments from severed employees, not
6 ratepayers.

7 **Q. Does the Commission allow rate recovery of utility severance payments?**

8 A. No. To my knowledge, the Commission has not allowed rate recovery of utility severance
9 payments. In its Report and Order in Case No. ER-2006-0314, KCPL's 2006 rate case,
10 the Commission stated:

11 KCPL wishes to recover severance that it pays to former
12 employees in its cost of service on the grounds that those costs
13 extinguish any possible liability those former employees may have
14 against the company. It also claims that these severance costs are
15 recurring. In contrast, Staff asserts that only KCPL shareholders,
16 and not its ratepayers, receive the benefit of these costs. The
17 Commission finds that the competent and substantial evidence
18 supports Staff's position, and finds this issue in favor of Staff.
19 Staff's witness on this issue, Charles Hyneman, testified that
20 KCPL answered one of his data requests by admitting that
21 severance costs protect KCPL against such issues as sexual
22 harassment or age discrimination, and that such costs are not
23 recoverable in rates.

24
25 He contrasted those severance payments, made only to protect
26 shareholders, with severance payments made to decrease payroll,
27 which could be included in cost of service because of the benefit to
28 ratepayers.

29
30 **Q. Have you reviewed the severance agreements negotiated between Laclede and its**
31 **severed employees?**

1 A. Yes. Laclede advised OPC that it employs a generic severance agreement with identical
2 language.

3 **Q. Does Laclede severance agreements include the same shareholder protection clauses**
4 **on which the Commission based its decision, in part, not to allow rate recovery of**
5 **severance costs?**

6 A. Yes, they do.

7 **Cash Working Capital (CWC)**

8
9 **Q. Did OPC review Laclede and MGE's CWC analysis?**

10 A. OPC did a limited review of Laclede and MGE's CWC analysis.

11 **Q. Does OPC have any concerns with this CWC study?**

12 A. Based on its limited review OPC does propose one modification. OPC understands that like
13 most utilities, due to bonus depreciation and other tax deductions, Laclede does not pay
14 current income taxes. Laclede is currently in a net operating loss ("NOL") condition. A
15 NOL condition occurs when income tax deductions exceed taxable income. OPC also
16 recognizes that Laclede does not anticipate being a cash taxpayer in the immediate future.

17 Given this situation and the fact that a CWC study is designed to calculate actual cash
18 inflows and outflows, current income taxes should not be included in the CWC study. OPC
19 calculated its adjustment by simply removing current income tax dollars from Laclede and
20 MGE's calculation of its CWC rate base addition. The rate base amount removed from
21 Laclede's CWC balance is \$2,654,197 and \$487,673 for MGE.

22 **Management Expense Adjustment**

23 **Q. Did you perform an extensive analysis of the expense report reimbursements made**
24 **by Laclede in the 2016 calendar year test year?**

1 A. Yes. I reviewed in detail the test year expense report charged of 19 high-level Laclede
2 employees.

3 **Q. Does Laclede and MGE have a policy on the types of employee expenses that are**
4 **reimbursable by the utility?**

5 A. Yes. In response to OPC data request 1204, Laclede provided a copy of “The Laclede
6 Group Travel and Expense Policy” (“Expense Policy”). This Expense policy is attached
7 to this testimony as Schedule ACC-D-3.

8 **Q. Have you found many instances where Laclede management does not enforce its**
9 **Expense Policy?**

10 A. Yes. After an extensive review of invoices, journals and the Expense Policy, I conclude
11 that management does not consistently follow the policies set forth in the Expense Policy.

12 **Q. Which parts of the Expense Policy has OPC found that Laclede has not consistently**
13 **followed?**

14 A. Attached is Schedule ACC-D-4 showing the items that give OPC concern regarding the
15 items in the Expense Policy. Below is a list of specific policies that are not being
16 followed by management:

17 1. It is not permissible to book tickets/flights directly with an airline or an airline’s
18 website, or via a third party agency such as Expedia, Kayak, etc. (page 2, item
19 1.5)

20 2. For transportation between locations, travelers should weigh the economics of
21 using free shuttles or taxicabs against the cost of renting a car. You are
22 encouraged to use the most economical method of transportation.(page 14, item
23 3.23)

24 3. Following is the recommended maximum cost per business or travel meal per
25 Employee: (page 17, item 3.33)

26 a. Breakfast \$15.00

- b. Lunch \$20.00
- c. Dinner \$30.00

4. Incidental expenses, including fees and tips given to porters, baggage carriers, and hotel staff should generally not exceed \$5 per day (page 20 item 3.43).

5. In accordance with the Internal Revenue Service recordkeeping requirements and Company policy, detailed receipts are required for the following (page 26, item 3.51):

- a. All expenses of \$75 or more.
- b. Itemized receipts are required for all lodging (no minimum) and must be attached to the expense report.
- c. Expense reports with missing receipts should be noted with a reason and must be individually approved by the appropriate authorized Supervisor.
- d. Detailed receipts are also required for various Company programs and union benefits such as Weight Watchers and the safety shoe allowance.
- e. Detailed receipts are required when a business meal exceeds the per-meal maximum.

Q. Did you and other OPC personnel conduct a review of Laclede and MGE management expense charges?

A. Yes. I conducted a comprehensive and detailed analysis of all or substantially all of Laclede and MGE officer expenses charged in the December 31, 2016 test year general ledger. OPC witness Charles Hyneman also participated in this review.

Q. What were OPC's findings from this review?

A. OPC found that Laclede and MGE reimburse excessive and imprudent employee expense charges. Attached to this testimony is Schedule ACC-D-5, which is a sample of excessive management employee expense charges reimbursed by Laclede.

Q. Is OPC proposing an adjustment to Laclede in an attempt to reduce the risk of excessive employee expense charges being passed on to ratepayers in this rate case?

1 A. Yes. Based on its review, OPC is proposing an adjustment to account 921 in the amount
2 of (\$675,125) for Laclede and (\$348,245) for MGE. This amount is designed to protect
3 ratepayers from being forced to reimburse Laclede and MGE for inappropriate and
4 excessive employee expense charges. These charges include an excessive number of
5 meal charges in the St. Louis, Missouri area, excessive meal charges above the limit
6 allowed by the Expense Policy, alcohol consumption, and other inappropriate charges.

7 **Q. Please describe how OPC calculated the adjustment for Laclede and MGE.**

8 A. OPC calculated a total amount of inappropriate and excessive charges for a sample of 18
9 Company officer employees for each month in the calendar year test year. OPC divided
10 this total amount by 18 to get an average excessive charge per management employee.
11 This average excessive charge was then multiplied by Laclede's 321 management
12 employees and MGE's 109 management employees. The total test year excessive or
13 inappropriate charges were estimated to be \$2,591,548. OPC then applied the Corporate
14 Wide 3-Factor formula and the Missouri Only 3-Factor formula to approximate the dollar
15 amount of inappropriate charges to Laclede and MGE's test year accounts. Finally, OPC
16 normalized this adjustment by recognizing the assumption that lower and middle level
17 management may not incur expenses at the same level as officer employees. This
18 adjustment reduced the total allocation of the inappropriate charges to remove from test
19 year expense accounts by 40 percent.

20 **Q. What is the source of the number of management employees used in this**
21 **adjustment?**

22 A. The number of management employees was obtained from Laclede and MGE's Payroll
23 Schedule H-4.

24 **Q. What is the source of the allocations used by OPC in this adjustment?**

1 A. OPC obtained the allocation factors from page 23 of Laclede Gas Company's Cost
2 Allocation Manual Annual Report for the Fiscal Year Ending September 30, 2016.

3 **Q. OPC found that Laclede and MGE management employees failed to follow**
4 **Laclede's Expense Policy. What action does OPC recommend Laclede and MGE**
5 **take to remedy this problem?**

6 A. OPC recommends that Laclede develop or significantly improve its employee compliance
7 training on its Expense Policy and complete this training for all management employees
8 annually. OPC also recommends Laclede start enforcing its Expense Policy more
9 aggressively to reduce the likelihood of continuing the type of violations noted by OPC in
10 its audit.

11 **Q. Does Laclede's Expense Policy address the utility cost reimbursement for the**
12 **consumption of alcohol?**

13 A. No.

14 **Q. Does OPC have any recommendations regarding Laclede's cost reimbursement for**
15 **employee consumption of alcohol?**

16 A. Yes. OPC has taken the position in previous rate cases that ratepayers should not be
17 required to reimburse utility employees for their alcohol purchases. OPC takes this same
18 position in this rate case as ratepayers should be required to pay in rates for the
19 consumption of alcohol.

20 **Q. Does this conclude your direct testimony?**

21 A. Yes, it does.

**CASE PARTICIPATION
OF
AMANDA C. CONNER**

<u>Company Name</u>	<u>Case No.</u>
Empire District Electric Company	ER-2016-0023
Kansas City Power & Light Company	ER-2016-0285

MISSOURI GAS ENERGY
 Twelve Months Ending December 31, 2016

Regulatory Commission Expense

Description	Amount	Amount	Case #	Company	Rate Increase Sought	Increase Approved	Average Rate Case Expense Rate
(a)	(b)	(c)					
Estimate of current rate case expense	<u>\$163,089</u>		ER-2016-0295	KCPL	\$90,100,000	\$32,531,186	
Annual Amortization (3 years)		\$54,363	ER-2016-0023	Empire	\$33,400,000	\$20,390,000	
Normalized level of expense for depreciation study		\$7,000	ER-2016-0179	Ameren	\$206,363,720	\$92,000,000	
Proforma NARUC Assessment		\$5,018	ER-2016-0156	GMO	\$59,300,000	\$3,000,000	
Other Regulatory Commission Expenses		\$14,166	WR-2015-0301	MAWC	\$51,000,000	\$30,600,000	
				Total	\$440,163,720	\$178,521,186	41%
Proforma MPSC Assessment - 7/1/2016 - 6/30/2017		<u>\$1,179,928</u>					(\$261,642,534)
Total Proforma Regulatory Commission Expense		\$1,260,475					
Less Test Year Regulatory Commission Expense		(\$38,474,760)					
Adjustment to Test Year - Acct. 928		<u>(\$37,214,285)</u>					
Note 1:							
Gannett Fleming contract estimate for the depreciation study		\$35,000					
Amortization period (years)		<u>5</u>					
Annual amortization		<u>\$7,000</u>					




Travel and Expense Policy

Document Number	3203
Policy Applicability	Applies to Laclede Group
Document Owner	Director, Supply Chain
Reissue Date	04/28/2016

1. Policy Statement

- 1.1. This travel policy provides guidelines and establishes procedures for Employees of The Laclede Group, Inc. and subsidiaries (collectively “Company”) that incur travel expenses on the Company’s behalf, as well as compliance with IRS tax requirements. Specific requirements related to Employee travel and expenses are presented in Attachment 1 to this policy.
- 1.2. **Objectives of the Policy**
- Ensure all Employees have a clear understanding of the policies and procedures for travel and business-related expenses.
 - Provide Employees with a productive and safe work environment while traveling.
 - Establish guidelines as to how Company funds may be spent, while at the same time providing sufficient flexibility to permit employees to travel reasonably.
 - Maximize the Company’s ability to negotiate discounted rates with preferred travel providers and reduce travel expenses.
 - Ensure that expenses incurred were in the normal course of business and are legitimate business expenses incurred on behalf and to the direct benefit of the Company.
 - Provide clear guidelines as to when Employees are eligible for Reimbursements for out-of-pocket expenses.
- 1.3. This document provides guidelines and establishes procedures to ensure consistent practices as well as compliance with IRS tax requirements for the Company.
- 1.4. Business travel should be planned as early as possible, but no later than two weeks prior to booking a trip requiring airfare, except in cases when booking travel in this time period cannot be avoided (see Travel and Expense Procedure). The Employee and Employee



Supervisor should consider the benefits to be obtained against the travel costs anticipated. If written or telephone communications, web meetings, or video conferencing will accomplish the objective, travel should not be necessary. All business travel should be conducted in the manner that best balances cost-effectiveness and efficiency.

- 1.5. When booking travel, all employees should utilize the travel tools provided by the Company, including the travel website, Concur Travel or the Travel Provider. It is not permissible to book tickets/flights directly with an airline or an airline's website, or via a third party agency such as Expedia, Kayak, etc. Refer to the accompanying Procedures for further details and exceptions.
- 1.6. Any expenses reimbursed or paid for travel must be in compliance with this policy, as well as related policies including Credit Card Policy and Laclede's Code of Business Conduct policy. Any deviations from this policy must be explained on the expense report and approved by the Employee's Supervisor. In some cases, departures from the Procedures may be approved by a Vice President level or higher, as described in the related Procedures.

2. Key Accountabilities

- 2.1. Employee: Responsible for: (1) exercising good judgment and spending the Company's money as carefully and judiciously as practicable, (2) timely reporting all travel and entertainment expenses with the required documentation and/or explanation, and (3) adhering to all applicable Company policies, including, without limitation, the Company's Code of Conduct.
- 2.2. Employee Supervisor: Responsible for: (1) reviewing requested and paid travel expenses submitted by Employees directly reporting to him or her on a timely manner, and (2) verifying that all expenditures are in compliance with Company policy, (3) performing the Approver role.
- 2.3. Travel Coordinators: Responsible for: arranging for Employee travel (for those Employees who do not book their own travel).
- 2.4. Company: Responsible for: paying for all reasonable and necessary expenses for Employees while traveling on authorized Company business submitted in compliance with this and other related Company policies.
- 2.5. Supply Chain: Responsible for: (1) establishing and monitoring the Company Employee travel and expense program, (2) conducting market research to identify least-cost travel services and negotiating service agreements with travel providers that balance cost-effectiveness and efficiency, and (3) monitoring usage of existing travel provider alliances and relationships. Any questions should be addressed to the Director of Supply Chain or email SupplyChain@thelacledegroup.com.

3. Defined Terms

- 3.1. Approver: An Employee's direct supervisor (the person to whom the Employee reports) as delineated in the Human Resource Management System(s).
- 3.2. Company: The Laclede Group Inc. or its subsidiaries or affiliates
- 3.3. Concur Travel: A managed online booking tool used for travel reservations including airfare, car rental and hotels. Concur is configured to incorporate the Company's Travel Policy where practicable.
- 3.4. Employee: An employee of The Laclede Group, Inc., includes both full-time and part-time employees, as well as contingent workers, temporary hires, interns, consultants, and any other individual conducting work on behalf of The Laclede Group.
- 3.5. Employee Supervisor: The person designated as an approver who must be the direct line supervisor, as noted in the Human Resource Management System, of the Employee incurring the business expense.
- 3.6. Human Resource Management System: The Company's human resource management system(s).
- 3.7. Travel Provider/Agency: A travel service provider responsible for fulfilling travel requests through the Concur Travel website and/or travel counselors. The Travel Provider offers vendor discounts to reduce Company travel costs.
- 3.8. Travel Coordinator: A set of Employees within the Company who are responsible for coordinating travel arrangements for Employees who do not reserve their own travel.
- 3.9. Travel Information Profiles: A file maintained by the Travel Provider/Agency that contains information mandated by the airlines in case of an emergency as well as other information related to Employee travel preferences. Travel profiles are entered by Employees or Travel Coordinators into the online Concur Travel Booking Tool or information in limited instances may be provided directly to the Travel Provider.

4. Reference Documents

- 4.1. Credit Card Policy
- 4.2. Credit Card Procedure – Travel Card - Alagasco
- 4.3. Expense Reporting Procedure - Alagasco
- 4.4. Credit Card Procedure – P-Card - Alagasco

5. Attachments

- 5.1. Attachment 1 –Travel and Expense Procedure

Document Review/Approval

Document Review List

Name	Position Title	Date Reviewed	Major Revisions
Michelle Danis*	Director, Supply Chain	03/24/2016	Replaced prior "Travel Request" Procedure 23-03, "Reimbursable Petty Cash Fund" Procedure 23-01 and incorporates additional clarification and safeguards

*Indicates Document Owner

Approve as to Form			
Name	Position Title	Date Approved	Initials
Ellen Theroff	Vice President, Governance and Standards	04/06/2016	

Leadership Council Approval	
Date Approved	Comments
04/18/2016	

Document History	
Former Document Number	Travel Policy (Not numbered) and Procedure 23-03, Travel Request
Comments	Policies embedded in prior procedure have been moved to this policy

Attachment 1: Travel and Expense Procedure

Document Number	3203-01
Policy Applicability	Applies to Laclede Group


Document Owner	Director, Supply Chain
Reissue Date	04/18/2016

1. Purpose

- 1.1. This Procedure provides guidance and defines expectations for Employees who spend Company funds for travel and business expenses.
- 1.2. Laclede provides services to Employees who travel to increase efficiencies and to reduce our costs. All travel arrangements, including airline reservations, car rental reservations and hotel reservations are to be made through the online booking tool known as Concur Travel or through the Travel Provider, excluding exceptions provided in these Procedures.
- 1.3. This Procedure contains requirements for acceptable travel and business expenditures, payment methods and reporting responsibilities for Employees who incur these business related expenses.

2. Defined Terms

- 2.1. Approver: An Employee's direct supervisor (the person to whom the Employee reports) as delineated in the Human Resource Management System.
- 2.2. Business Meals: Company meals for which there is a specific business objective or meals intended to aid in meeting primary objectives of a Company mission.
- 2.3. Company: The Laclede Group, Inc. or its subsidiaries or affiliates
- 2.4. Credit Card: The required payment method for charging expenses incurred while on business travel.
- 2.5. Concur Travel: A managed online booking tool used for travel reservations including airfare, car rental and hotels. Concur is configured to incorporate components of the Company's travel policy.
- 2.6. Employee: An employee of The Laclede Group includes both full-time and part-time employees, as well as contingent workers, temporary hires, interns, consultants, and any other individual conducting work on behalf of The Laclede Group.
- 2.7. Employee Supervisor: The person designated as an approver who must be the direct line supervisor, as noted in the Human Resource Management System, of the Employee incurring the business expense.
- 2.8. Entertainment Meals: Meals related to general marketing, sales or maintaining relationships with key stakeholders and not to a specific business mission. For further detail on meal expense see Attachment 1.
- 2.9. Human Resource Management System: The Company's human resource management system(s).

- 
- 2.10. Normal Business Hours: Local time between 8:00 A.M. and 5:00 P.M. of an Employee's departure location on Monday through Friday. Normal business hours are used to determine the allowable class of airfare service.
 - 2.11. Preferred Hotel Properties: Hotels that the Company has entered into an agreement with and will receive benefits in the form of discounted rates and other benefits. Preferred hotel properties are further defined as any negotiated hotel within a reasonable distance or commuting time to the business destination.
 - 2.12. Travel Counselor: An employee of the Travel Provider authorized to assist the Company with travel arrangements.
 - 2.13. Travel Provider/Agency: A travel service provider responsible for fulfilling travel requests through the Concur Travel website and/or Travel Counselors. The Travel Agency provides vendor discounts to reduce Company travel costs.
 - 2.14. Travel Coordinator: A set of Employees within the Company who are responsible for coordinating travel arrangements for Employees who do not reserve their own travel.
 - 2.15. Travel Profiles: A file maintained by the Travel Provider/Agency that contains information mandated by the airlines in case of an emergency as well as other information related to Employee travel preferences. Travel profiles are entered by Employees or Travel Coordinators into the online Concur Travel Booking Tool.

3. Procedure

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- 3.41 Other Allowed Travel and Business Expenses
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- 3.43 Payment for Travel and Business Expense
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3.1. Travel Arrangements

The Company has enlisted the services of a Travel Provider, and the Concur Travel tool, to provide travel services to Employees who travel and to help reduce our air, hotel and rental car travel costs. Travel reservations made outside of 1) Concur Travel or 2) the Travel Provider are not permissible and may not be reimbursable or considered an allowable charge on the corporate Credit Card.

Concur Travel:

Concur Travel is an online booking tool that allows Employees or their Travel Coordinators to make air, hotel and rental car reservations. The system is tailored to the Company's needs and incorporates the Company's Travel Policy and negotiated rates, including hotel and rental car rates. In addition, from the time Employees book travel to when the travel occurs, Concur continuously seeks lower rates for hotels, car rentals and airfare. If a lower rate is found by the search engines, Concur replaces the original rate with the reduced rate seamlessly with no change to your itinerary or reservation other than the cost. Employees should use Concur rather than contact a travel agent whenever practicable to reduce costs.

Travel Provider Agents:

Employees with complex travel needs (multiple destinations, international travel, group travel, etc.) may directly contact an agent at the Travel Provider for assistance with arranging travel in these circumstances. Employees may also need to contact a travel agent directly to resolve issues with travel booked on Concur (additional fee applies). The fee to speak with a live agent is greater than the Concur Travel fee – all fees are detailed below.

3.2. Travel Authorization

Employees should obtain verbal authorization from their Supervisors for all business travel prior to making travel arrangements. Authorization and planning should occur as early as possible to take advantage of purchase discounts.

Supervisors are not required to approve their employees’ travel plans in Concur. However, when an Employee makes an airfare reservation through Concur, a notification is emailed to the Employee’s Supervisor.

3.3. Concur Travel Booking Tool and Travel Provider Cost per Trip and Contact Information

Concur Travel Online Booking Tool Preferred Method	TravelPlex Travel Provider Alternative Method
Employee/Coordinator books trips online <ul style="list-style-type: none"> • https://www.concursolutions.com/ • To register on Concur, review the Laclede Concur Travel Guide and other helpful documents in the Concur Travel folder on the Supply Chain SharePoint site, accessible through the Company Portal. • If you have questions, contact Supply Chain at SupplyChain@thelacledegrou.com or contact the ITS Service Desk 	Travel Counselor provides live support <p>Contact Information:</p> <ul style="list-style-type: none"> • Regular Office hours 8:30 am – 5:00 pm CST • Phone – Regular hours 314.569.1900 • Phone – After hours: 800.669.1430 (Code: 36Z) • Fax: 314.569.2566
\$15 per trip Air, hotel and rental car \$8 per trip Hotel and/or rental car only (no airfare)	\$28 per trip Air, hotel or rental car \$8 per trip Travel Counselor assists with Concur website reservations \$15 per trip After Business Hours calls

3.4. **Travel Profiles**

Employees expecting to travel at least once per year should complete a traveler profile in Concur Travel to ensure that pertinent details and preferences, including Credit Card information, are utilized in the reservation process. Employees should add their current supervisor to the Concur profile.

3.5. **Exceptions to Booking through Concur or the Travel Provider**

Hotels may be booked outside of Concur Travel if special event rates are available, such as for conferences or seminars, or for special group events.

Exceptions to booking hotels through Concur, outside of special rates for events at hotels, should be approved in writing by the Director of Supply Chain or by a Vice President level or higher, who should email approvals to SupplyChain@thelacledgroup.com.

3.6. **Airline Travel**

3.7. **Reservations**

To optimize savings, travel arrangements should be made as early as possible prior to the departure date, preferably at least 14 (fourteen) days in advance, except when late bookings are unavoidable. Booking your flights further in advance will allow the Company to receive lower cost airfare. Reservations made within 6 (six) days of departure will be noted in Concur and reviewed by the Supply Chain Department. Consistent late bookings will be communicated to the appropriate level of management.

3.8. **Flight Selection**

- Employees should accept the lowest cost fares for flights leaving and/or arriving within two hours of your intended time, if this accommodates the purpose of your airline travel, without regard to the airline providing the service.
- Direct flights may be chosen if available and within the guidelines set in these Procedures. However, if a lower cost flight requiring one change of planes is available within a reasonable time frame (usually 2 hours), you should accept the lower cost flight. An increase in the 10-15% range to book a direct flight is considered acceptable.
- Employees may not select business or first class fares and may not specify “upgradeable” fares if a lower-priced fare is available. However, if any one leg of travel is five (5) hours or longer in duration, the Employee may travel in the next higher class, including business class.
- Employees may not specify a particular airline or route if these specifications result in a significantly higher fare than otherwise would be available.

- If an Employee has status with the airlines and requests any upgrades that require an additional charge, it is up to the Employee to pay for that additional fee with cash, their personal credit card or with their personal frequent flyer miles.
- TSA Pre-Check should be approved by a supervisor and is recommended for employees who travel by air at least twice per year.
- Electronic tickets will be issued for all domestic flights. Travelers will have electronic tickets emailed to their Company email address.
- Exceptions to these flight selection guidelines must be authorized by a Company Officer and emailed to SupplyChain@thelacledgroup.com.

3.9. **Employees Travelling Together (Includes Air, Car, Train, Bus, etc.)**

- Due to safety factors, restrictions on Employees traveling together on any one aircraft, in the same vehicle, bus, train, etc. are as follows:
 - CEO and CFO should travel separately when practical and feasible.
 - No more than five Company Officers or ten non-Officer Employees should travel together.
 - Exceptions for large groups travelling together, such as for chartered flights and bus trips, require contacting Supply Chain prior to booking the trip, who will review the transportation provider's contract for proper insurance coverage.

3.10. **Baggage Fees**

- Baggage fees for up to two bags are covered by this Policy
- Overweight fees are ineligible for coverage or reimbursement.
- When selecting flights, consider the cost of the fare in addition to other add-on charges, such as charges for luggage. For example, one airline's fare may be higher than another airline, but some airlines do not charge extra for luggage. Determine the most economical choice for your travel.

3.11. **Airline and Hotel Reward Programs and Club Membership**

- Employees may earn frequent flier miles and loyalty points for air and hotel business travel, which must be paid for on a corporate Credit Card.
- Frequent flyer and hotel reward program numbers are entered into Employees' profile on the Concur Travel site.
- The Company does not reimburse Employees for membership or fees charged by frequent traveler or hospitality clubs offered by airlines.
- The Company will not reimburse Employees who use their personal credit cards to gain loyalty or frequent flyer points.

3.12. **Itinerary Changes**

- Changes in itineraries after travel has been booked are discouraged. Making changes may result in the loss of advance reservation discounts and may also result in a change fee with the airline.
- If a flight change is necessary, contact the Travel Provider immediately.
- Flight change fees are available on most airlines. Exceptions include Southwest Airlines and Delta Airlines' Basic Economy class fares, which are non-refundable. Review notices in Concur when booking flights for future changes.

3.13. **Unused/Lost Tickets**

- The Travel Provider tracks all unused electronic tickets. If you have an unused ticket, contact the Travel Provider when you are ready to book your next flight.
- If you find that you will not use an airline ticket and the reservation is made in Concur Travel, Employees can cancel within 24 hours of the reservation being made in Concur.
- If the cancellation is made after 24 hours of the reservation booking in Concur Travel, the Employee must call the Travel Provider to cancel the airfare.
- All unused tickets should be reported to the Travel Provider immediately. Ticket credits will be held in your name and may be used to book future flights.
- Unused funds are good for one year from the booking date. For example, if an airline charges a processing fee of \$200 per ticket, a ticket with a value of \$250 retains a net value of \$50 for future use.

3.14. **Overbooking Compensation**

- Employees should not volunteer for overbooking compensation when on Company business as this affects productivity of the Employee and others.
- Any reduction in fare, rebate, or refund due to overbooking of a flight is the property of the Company and should be credited to the Employee's corporate Credit Card and included on an expense report.

3.15. **Lodging (Hotels)**

3.16. **Lodging Reservations**

- All hotel reservations must be made through Concur Travel whenever possible.
 - Employees should make use of any corporate or special rate arrangements the Company has with hotels or hotel chains whenever possible (through the Company's negotiated rates through the Concur Travel site).
 - Exceptions are allowed when the Employee stays at a hotel where a conference attended is being held and lower group rates are available.
 - Making reservations through these methods provides an accurate picture of our total travel volume, providing the Company with greater negotiating leverage with travel service providers.
 - There is no additional fee to the Employee for Concur Travel or the Travel Provider to make the hotel reservation for you when in conjunction with an airline reservation. To save fees, make the hotel reservation along with the airline reservation. You can make hotel changes later, at no cost, if necessary. This also applies to car rental reservations.
- Reservations should be for single standard rooms. An exception applies for approved business trips where an Employee has been approved to bring a guest. If an Employee books a reservation resulting in a higher cost than the single standard rate due to an unauthorized guest(s), the Employee is required to reimburse the Company for the difference immediately upon returning from the trip.
- Premium hotels, upgraded rooms and "executive" floors should not be used if there is an additional fee.
- Pre-Paid hotel reservations, rates requiring the traveler to pay in advance the full amount of the hotel stay, are not permissible.
- Booking hotel reservations through the web is not permissible, except for the conference group rate exception noted above.

3.17. **Hotel Selection Guidelines**

- The Travel Provider has negotiated rates with hotels throughout the world, with discounted rates that range from 15% - 30% off already discounted corporate rates at over 30,000 hotels worldwide and should be used whenever possible.
- Additional negotiated rates have also been obtained by the Company in frequently traveled cities, e.g., St. Louis, Kansas City and Birmingham.

- Negotiated hotel rates are included on the Concur Travel site and are highlighted with yellow diamonds next to the property name. These rates should be used in these locations unless lower rates are offered by alternative hotels.

3.18. **Cancellation/Changes and No-Show Penalties**

- If you must cancel or change a room reservation and the reservations were made through Concur Travel, you can make those changes in the Concur Travel site. Some hotels allow cancellations or changes to be made up until 6:00 p.m. of the day of check-in. Be sure to check your reservation for cancellation policies.
- If you fail to cancel a room reservation before the deadline and a "no-show" charge is assessed by the hotel, you could be held personally responsible for the charge if there is not a business reason for the "no-show". Be sure to check the cancellation notice when booking hotels.

3.19. **Lodging in a Private Residence**

- Travelers staying in a private residence with family or friends while traveling on business will not be reimbursed for expenses in lieu of normal lodging costs.
- However, travelers may purchase a nominal gift, or pay for a meal as a token of appreciation to their host, with a maximum value of \$25.

3.20. **Ground Transportation**

3.21. The most cost-effective, safe and efficient ground transportation is to be used when traveling on Company business. The cost of public transportation, shuttles and taxis to and from places of business, hotels, airport or railroad stations with business activity is covered or reimbursable.

3.22. **Airport Parking and Transportation**

Airport parking is reimbursable, but Employees are encouraged to select the most cost-effective alternative to airport parking, such as satellite or long-term airport parking lots or taking a taxi to and from the airport for long trips when the cost is lower than alternative methods such as on-site airport parking.

- In St. Louis, Kansas City and Atlanta, employees may take advantage of a 15% discount from the Parking Spot. To receive the discount, show your Company ID or business card to the cashier upon checkout.
- Other discounts are available from the Travel Provider. Information on parking discounts is provided at the time of airline booking.

3.23. **Using Taxis and Courtesy Vans**

- For short drives from the airport to your destination, you are encouraged to use a taxi (taxicabs can be reserved through the Concur Travel tool when making an airline reservation).
- For transportation to your hotel directly from the airport, you are encouraged to use the hotel's courtesy van. Some hotels offer courtesy van service for their guests for the duration of their stay; take advantage of this free service for your short trips when practicable.
- For transportation between locations, travelers should weigh the economics of using free shuttles or taxicabs against the cost of renting a car. You are encouraged to use the most economical method of transportation.

3.24. **Using a Company Pool Car**

The Company maintains a pool of vehicles that are available for Employees who have short-term needs for Company business purposes. This applies to trips within the Employees' normal reporting city and surrounding area and locations with a one-way drive of up to 300 miles.

- If the Employee is driving from a location near Company locations where pool cars are available, check with the Transportation department to determine if a Company pool car is available before renting a car from an outside rental car agency.
- Employees who utilize a pool car and are provided a Company Fuel Card may not also request a mileage reimbursement; fuel costs may be charged to the Employee's corporate Credit Card if a Company Fuel Card is not available.

3.25. **Using a Rental Car**

- When you need to use a rental car, you should make the arrangements through the Concur Travel tool.
- There is no additional fee to the Company when you make your car reservation in conjunction with an airline reservation. To save fees when flying, make the car rental reservation with the airline reservation and make changes later, at no additional charge. Booking the vehicle rental separately from the airfare will result in an additional fee.
- Company negotiated rates for car rental agencies are available in the Concur Travel tool.
- Rental vehicles should be for up to the full size class unless more than 2 (two) Employees will be sharing a vehicle, in which case Employees should arrange for an appropriate larger vehicle. Contact the Supply Chain department by emailing SupplyChain@thelacledegroupp.com if you have a need to upgrade your vehicle from the full-size class.
- Avoid unnecessary fees, such as satellite radio, frequent flyer points, upsell charges (car class upgrades) and GPS (use your smart phone map apps when possible).

- Do not accept the pre-paid fuel option as this is often an unnecessary cost.

3.26. **Rental Car Insurance and Accidents**

- Employees are covered by corporate travel insurance at no cost to the Employee while travelling for approved business purposes.
- Under no circumstances should you purchase optional insurance coverage when renting vehicles for business travel.
- The Company will not reimburse you for any personal insurance premiums.
- Download a copy of the Company's Insurance Certificate on the Supply Chain SharePoint site and carry it with you when using a rental car for proof of insurance purposes.
- Should you have an accident while driving a rental car, you should contact the rental car agency and proper police authorities, if required. In addition, the driver should call the Claims department at 314-342-0538 or 314-342-0540.

3.27. **Authorized Drivers and Personal use of Rental Cars**

- Rental vehicles reserved for Company business should be driven by Employees only.
- Charges for the personal use of a rental car are not reimbursable and should not be charged to the corporate Credit Card. When an employee rents a vehicle for Company business purposes, the Company will only pay for the number of days necessary for the business trip.
- Employees should avoid extending the vehicle rental for personal purposes. If personal use does occur, employees must reimburse the Company immediately upon returning for the personal portion of the trip.
- The Company does not assume any liability for accidents that occur when the rental vehicle is driven by a non-Employee or being used for personal use purposes.

3.28. **Returning the Rental Car**

Employees are required to return rental vehicles with a full tank of gasoline. Car rental agencies charge a premium for gasoline. Make sure you walk around the rental vehicle and check for any exterior damage. Especially check the vehicle's windshield for any nicks or cracks and report them to the rental agent before you leave the lot.

3.29. **Ground Transportation Payment and Reporting**

- Employees must pay for all travel charges, including ground transportation, with their corporate Credit Card (see Credit Card Policy).
- When booking a rental car, pay for your rental car with your corporate Credit Card upon returning the rental car to the rental agency. Do not allow the rental agency to bill a corporate account for your rental vehicle.

- When taking a taxicab, select a vehicle with a credit card payment option.

3.30. **Using Your Personal Vehicle for Company Business**

- The decision to travel by car or by air (or both) should be made in consideration of time requirements as well as the relative cost of travel under each mode of transportation.
- For long distance travel, personal vehicles may be used for business travel as long as the reimbursed mileage expense, lodging, meal and parking expense would not exceed the combined airline ticket, car rental or other ground transportation and parking expenses.
- The method of travel should be the method having the lowest total cost to the Company including the consideration of non-productive time of the Employee. The Employee should discuss options with his/her Supervisor prior to making a decision.
- If an Employee uses his or her personal vehicle for business travel in lieu of air transportation, the Company will pay for actual costs (mileage, tolls, hotel and meals en route, and parking), if actual costs and Company travel time are not substantially higher than costs that would have been incurred if the Employee used commercial air transportation (including airfare, mileage to and from the airport, airport parking and ground transportation at the location).
- As a rule, Employees traveling a combined distance of greater than 300 miles by vehicle should contact the Transportation department to determine if a pool car is available; if not available, Employees should weigh the costs of renting a vehicle before driving their personal vehicle.
- If an Employee uses his/her own personal vehicle for business travel, the Employee should carry sufficient automobile liability and property damage coverage to be in compliance with state minimum requirements where the vehicle is licensed.

3.31. **Business Mileage Reimbursement**

- Employees may be reimbursed for mileage when a personal vehicle is used for authorized Company business purposes. Discuss driving a personal vehicle with your Supervisor when making trip arrangements.
- The vehicle business mileage reimbursement is based upon the allowable Internal Revenue Service's business standard mileage rate at the time of usage. The rate per mile is published at the IRS web site, www.irs.gov, (or in IRS Publication 463).
- This mileage rate changes periodically, usually in January but occasionally at other times. The reimbursement rate covers all costs of operating the vehicle including fuel, oil, insurance and repairs.
- Business mileage includes travel from your work site or office to a second place of business, driving to a business meeting away from your usual workplace, meeting clients or customers, getting from your home to a temporary workplace, and getting from your regular workplace to a second workplace.

- Business mileage does not include the normal commute to and from your normal work place.
 - When your business travel originates from home on normal workdays, subtract your normal commute from the total miles associated with the trip when requesting mileage reimbursement. As an example, an employee who travels to and from the airport on a normal workday will be reimbursed for incremental mileage to the airport (i.e., normal mileage to work site is 20 miles – mileage to airport is 25 miles; Employee will be reimbursed for 5 miles).
 - When your business travel originates from home on weekends or holidays, you can claim the trip from home to the airport.
 - Mileage returning home from the airport follows the same rules above; deduct your normal commute on regular work days and claim the entire trip on weekends or holidays.
- If you are claiming a mileage reimbursement, you cannot also submit fuel charges on your corporate Card or Fuel Credit Card or submit a request for an expense reimbursement .

3.32. **Meals, Meetings and Entertainment Expenses**

This section provides guidance on business and travel meals (out of office), expenses for in-house meetings and employee events, and entertainment expenses.

- 3.33. Employee business and travel meal expenses include the cost of meals (including taxes and tips) incurred while out of town on Company business, which are ordinary and necessary to conducting business. These costs must be reasonable and within the limits of what a prudent person would spend if traveling at their own expense.
- A business meal must be directly related to or associated with business activities. For a business meal to be a qualified expense for business meetings, there must be a substantial business discussion during, directly before, or directly after the meal.
 - Travel meals are allowed for Employees travelling on Company business, travelling alone or in groups as long as the trip is documented.
 - See the “Travel and Business Meal Documentation” section for expense report documentation requirements, which conforms to IRS requirements, and is required for Employees who incur these expenses.
 - Following is the recommended maximum cost per business or travel meal per Employee:
 - Breakfast \$15.00
 - Lunch \$20.00

- Dinner \$30.00
- Recommended maximum amounts above are based on the Company’s work locations. It is acceptable for Employees to exceed these guidelines when traveling to areas with a higher cost of living such as large cities like New York or Chicago.
- When more than one Employee is present, the most senior level of Employee in attendance should pay for and report the business or travel meals.
- The Company will not pay for more than one business or travel meal per Employee per occurrence. For example, Employees may not submit 2 (two) dinners on the same day for the same person. When meals are paid for by another Employee, Employees may not charge additional meals on their own expense report.
- Refreshments, beverages and snacks are only allowed when Employees travel or when multiple Employees are engaged in a business activity or discussion. Proper documentation must be included on the expense report.
- Employees should take advantage of meals included in the price of a seminar, conference, hotel amenities, etc.
- The maximum allowed tip for meals paid by the Company is 20 percent of the pre-tax bill (wait service). Tips are not generally provided for take-out meals except for special or large orders.
- Per Diem rates, as opposed to actual costs, are not provided for Employees. An exception is made for Consultants working for the Company’s Information Technology Services Department. These consultants must follow The Laclede Group’s “ITS Standards for Engagement” policy, which sets out per diem rates paid by the Company.

3.34. **In-House Meetings and Employee Events**

- The Company pays for in-house meeting meals, food and beverage expenses for meetings and employee events.
- See the “Travel and Business Meal Documentation” section for expense report documentation requirements.

3.35. **Local Business Meetings – Includes Service and Civic Clubs**

- Expenses for Employee meals while in town (i.e., assigned location) are reimbursable only if part of a legitimate “business meal” or “entertainment activity” that is clearly documented on the expense report.
- Includes costs for attending civic and service organizations.
- See the “Travel and Business Meal Documentation” section for expense report documentation requirements.

3.36. **Club Memberships and Expenses – Excludes Service and Civic Clubs**

- Includes costs for memberships in clubs and related expenses.
- See the “Travel and Business Meal Documentation” section for expense report documentation requirements.

3.37. **Entertainment Expenses**

- Reasonable entertainment expenses incurred before, during or after a substantial business discussion are paid for by the Company. Entertainment includes taking guests to sporting events, theaters, country clubs, and similar activities.
- These costs include, for example, guests’ meals (food, beverages, taxes, and tips), cost of business-connected hospitality suites, cost of tickets for amusement or recreation, cover charges and other incidental expenses. Prior authorization by the Employee’s supervisor is required.
- See the “Travel and Business Meal Documentation” section for expense report documentation requirements.

3.38. **Personal Expenses and Spousal/Partner Travel**

3.39. **Personal Expenses Related to Business Travel**

Personal/vacation travel may be combined with business travel provided there is no additional cost to the Company. The combined travel must be discussed with the Employee’s supervisor in advance of the trip.

- If an Employee decides to add personal vacation or travel before or after the business trip or brings along family members, the cost of the trip must be documented and split appropriately between business and personal expenses. For example, if meals are incurred on the same receipt for a family member while the Employee is on a business trip, the Employee must designate the family member’s meal costs as personal and reimburse the Company. Only business expenses are eligible for payment by the Company.
- If the Employee brings family members, the difference between single and multiple lodging accommodations should be reimbursed to the Company by the Employee traveler.

3.40. **Personal Travel and Use of Company-Negotiated Travel Rates**

Employees may use Concur to book personal travel. If you are interested, be sure to add your personal credit card to Concur as a second payment option, and charge your personal travel to your personal credit card. Company-negotiated hotel and rental car rates may be used for personal travel as well.

3.41. **Spousal/Dependent Travel**

Spouses/dependents of Employees are occasionally asked to travel on Company business. Spousal/dependent travel must be for a bona fide business purpose or would otherwise be deductible by the spouse/dependent. The key factor is the bona fide business purpose. Consider whether the spouse's/dependent's attendance at the function for which travel expenses are present is a requirement.

- Spousal/dependent travel requires pre-approval of an officer within the same corporate entity as the Employee.
- Approval generally requires evidence of a bona fide business purpose under the Internal Revenue Service rules.
- Approved spousal/dependent travel includes airfare, meals and incidentals.
- Any activity performed on behalf of the Company should be documented as well as other events, such as dinners, receptions, etc., for which the Employee and spouse/dependent are acting in an official capacity on behalf of the Company.
- Spousal/dependent travel expenses that are not considered to have a bona fide business purpose should be paid by the Employee.

3.42. **Loyalty Programs**

Employees may retain the benefits of participation in loyalty programs, such as for airlines or hotels, and accumulate rewards for personal gain. However, participation in these programs should not influence travel selection if it increases the cost of travel.

3.43. **Other Allowed Travel and Business Expenses**

The following are covered or reimbursable when the cost is reasonable and directly related to business:

- Incidental expenses, including fees and tips given to porters, baggage carriers, and hotel staff should generally not exceed \$5 per day.
- Tips included on meal receipts should generally not exceed 20 percent of the pre-tax bill, or the total recommended maximum for the meal including tip in Section 3.3.3. As a general rule, Employees should not tip more than they would on a personal trip.
- Laundry for trips in excess of five days, or with an unplanned extension of the business trip.
- Hotel exercise facility costs or other exercise facilities when free access to a hotel facility is not available.

- Reasonable phone charges if the Employee has not been issued a Company cell phone.
- Charges for internet connection/Wi-Fi
- In addition to travel and business expenses, Employees may purchase low-cost, low-risk goods and services according to the Procurement guidelines. Refer to the Supply Chain Categories document or Purchasing Guidance document in the Reference Material section on the Supply Chain SharePoint site. These documents provides guidance on purchases that should be made by Employees with a corporate Credit Card and when a purchase order is required.
- Reimbursement of travel and business expenses and charges to the Employee's corporate Credit Card are limited to actual costs. This applies, for example, when an Employee stays with relatives or friends or travels in someone else's car.

3.44. **Travel and Business Expenses that are Not Allowed**

Examples of non-reimbursable expenses are listed below. This list is not all-inclusive and there may be additional or similar non-reimbursable expenses which are not listed.

- Out-of-pocket expenses submitted more than 365 days after they were incurred unless another Company policy permits Employees to do so.
- Lost luggage and contents. Employees should work directly with the airline and credit card insurance carrier to recover damages.
- Fees or dues for airline VIP clubs and hotel loyalty or frequent-stayer programs.
- Travel insurance, rental car insurance, or personal car insurance.
- Any expenses resulting from obtaining airline miles for personal use.
- Reimbursement for the use of loyalty program rewards while travelling on Company business.
- Class of service upgrades, unless otherwise permitted under these Procedures.
- Fees for personal expenses, such as massages, manicures, haircuts, shoe shines, personal trainers, etc.
- Personal travel expenses, including pharmaceuticals, clothing, luggage, sundries, recreational reading, haircuts, medicine, etc.
- Laundry and dry cleaning costs for travel less than 5 nights, unless there is an unplanned business extension to the trip.
- Personal entertainment expenses, such as in-room movie rentals, video rental, theaters, sporting events or any other non-business expense.
- Costs for personal guests.

- Normal commuting costs, including mileage, parking, and bus/rail fees
- Parking tickets or other traffic violation fees.
- Expenses incurred by spouses, partners, family members, friends, or any other acquaintances of Employees when not approved to attend/travel by the Company.
- Costs for establishing toll-road device accounts.
- Childcare, pet care, home/lawn maintenance or house-sitting fees.
- Airline headset rentals and incidentals.

3.45. **Payment Method for Travel and Business Expense**

- Employees must use a corporate Credit Card for all travel and business-related expenses. Exceptions, such as for tips and mileage, are documented in the Credit Card Policy and the Credit Card Procedure.
- Out-of-pocket expenses not accepted by credit card, such as personal mileage, tolls and tips, may be submitted for reimbursement. However, the Employee must make every effort to use their corporate Credit Card for all travel charges.
- Employees must not purchase travel and business expenses on their personal credit cards, with cash or with a personal check and seek reimbursement from the Company. Exceptions apply to certain out-of-pocket expenditures and infrequent purchases (less than four (4) purchases per year under \$50 as outlined in the Credit Card Policy and related Procedure. An exception also applies when the corporate Credit Card is not available to the Employee, such as when a Credit Card has been compromised, and the Employee must wait for a new Card to arrive, or for Alagasco employees who have not been provided with a corporate Credit Card.
- Employees may not use store/retail credit cards to make payments for any purchases.
- Hotel/lodging charges must be made on a corporate Credit Card and not invoiced to the Company.
- Airline tickets are charged to the Employee's corporate Credit Card on file as soon as the ticket is purchased by the Company's Travel Provider.
- Employees' corporate Credit Cards on file in Concur are utilized to reserve hotel and car rental reservations. However, the charges are not actually placed on the Employees' Cards until the service is rendered.
- Cash advances are not permitted.

3.46. **Employee Reimbursements**

- Reimbursement requests may be submitted for costs incurred that are not accepted with a credit card. Examples include business mileage, tips and tolls.
- Employees may also request reimbursements for the following:
 - Weight Watchers meeting fees (75% of fees)
 - Other Company-sponsored programs as communicated on the Company Intranet
 - Parking fees when a credit card is not accepted.
 - Union negotiated allowances governed by contract language such as safety shoes and prescription safety glasses. These allowances must not be paid for by the corporate Credit Card.
 - Incidental purchases for Employees who do not have a corporate Credit Card and rarely have a need (as a rule of thumb, less than four purchases per year under \$50)
- Reimbursements are not allowed for:
 - Purchases made with the corporate Credit Card or Fuel Card – doing so would result in a duplicate payment
 - Personal expenses
 - Purchases that could be made with a credit card when an Employee has been issued a corporate Credit Card. For example, Cardholders may not submit a request for a meal reimbursement.

- Obtaining a Reimbursement

All Employees Excluding Alagasco Employees

- The Employee creates an expense report in Oracle iExpense and submits it to the Supervisor for approval. Employees can access the Oracle iExpense Training materials from the Supply Chain SharePoint site.
- Reimbursements are paid to Employees on their paychecks. Approved expenses are included on the Employee’s next paycheck when submitted and approved by 4:00 pm on Thursday the week before a payroll week.

Alagasco Employees

- See Expense Reporting Procedure - Alagasco for guidelines on reimbursements.

3.47. Repaying the Company for Erroneous Reimbursements

In the event that a request for reimbursement is erroneously submitted, such as for an expense that has already been charged to your Card, immediate reimbursement must be made to the Company. Note that reimbursements cannot be reversed by reducing Employees’ paychecks.



Following is the procedure for all Employees excluding Alagasco Employees:

- Complete a Cash Coupon, Form 1155. Include the expense report number, department code and the same accounting information used for the original credit card charge.
- Send a check payable to the Company to the Credit and Collection Department, along with the completed Cash Coupon, Form 1155. Do not send cash in the Company mail.
- Request a receipt from Credit and Collection, which is the Cash Coupon marked “Paid” with the date paid and retain as proof of payment.
- Submit the charge on an expense report, attaching the “Paid” receipt, immediately to your Supervisor for approval and take note of the Expense Report number.

3.48. **Travel and Business Expense Documentation**

Detailed documentation is required for out of town travel expenses and mileage reimbursement on the expense report as follows:

- Inclusive dates of the trip
- Business destination(s)
- Business purpose(s)

Detailed documentation is required for business meals on the expense report as follows:

- Date
- Place/location of meal
- People present and their business affiliation or relation to the Company
- Purpose of the business meal or nature of business discussion
- Amount of the meal

Details required for local business meetings, including service and civic clubs includes the following:

- Date
- Place/location of meeting
- Full name of organization
- Meeting type (breakfast, lunch or dinner)
- Amount of the meal

Details required for entertainment expenses include the following:

- Date
- Place/location of event
- Participants/affiliation
- Business purpose/discussion
- Amount of the meal

For club memberships and expenses, excluding service and civic clubs, attach sufficient detail to justify the expense.

For air travel, a copy of the itinerary and/or the passenger receipt for airfare must be attached to the expense account report. In addition, detailed hotel and car rental receipts must be attached.

These rules apply to expenses paid by credit card as well as those that are reimbursed to the Employee.

3.49. Guidelines for Meal & Entertainment Expenses

Subcategories to be used in Oracle iExpense are provided below.

Employee Related Business Activities:	50%	100%	Subcategory Assignment
Business meetings/entertainment with co-worker and/or client out of office	X		Business and Travel Meals and Entertainment
Out of office meal while attending training or professional meeting hosted by third party	X		Business and Travel Meals and Entertainment
Employee out of town meals not treated as compensatory	X		Business and Travel Meals and Entertainment
Occasional office meeting for convenience of employer		X	In-house Meeting Meals
Occasional large group sales/promotional/planning meetings		X	In-house Meeting Meals
Meals during conferences, seminars, or training hosted by employer		X	In-house Meeting Meals
Occasional in-office working meals		X	In-house Meeting Meals
Nominal food & beverages		X	In-house Meeting Meals

Employee social event primarily for the benefit of employees other than highly compensated employees		X	Employee Event Meals and Entertainment
Nondiscriminatory events that recognize individual or group achievements		X	Employee Event Meals and Entertainment
Qualified charitable events for employees and clients		X	Employee Event Meals and Entertainment
Tickets to sporting or cultural events provided to employees on a nondiscriminatory basis		X	Employee Event Meals and Entertainment

3.50. **Expense Report Approval and Deadline**

- Approval of the expense report by the Employee’s Supervisor implies that the expenditures are in accordance with Company policy. It is the responsibility of the authorized person approving expense reports to question and disallow any item not meeting the requirements contained within this Procedure and related Procedures.
- Unusual circumstances that warrant exception must be documented in writing and approved by the Employee’s Supervisor as well as other individuals required by this Procedure.
- Supervisors must ensure that Employees reimburse the Company for personal-related charges to their corporate Credit Card. Review the expense report to ensure it is properly coded as a personal expense.
- Expense reports should be submitted for approval no later than 30 days from the date the expense was incurred or charged to the corporate Credit Card.

3.51. **Detailed Receipts**

In accordance with Internal Revenue Service recordkeeping requirements and Company policy, detailed receipts are required for the following:

- All expenses of \$75 or more.
- Itemized receipts are required for all lodging (no minimum) and must be attached to the expense report.
- Expense reports with missing receipts should be noted with a reason and must be individually approved by the appropriate authorized Supervisor.
- Detailed receipts are also required for various Company programs and union benefits such as Weight Watchers and the safety shoe allowance.
- Detailed receipts are required when a business meal exceeds the per-meal maximum.

- Note that detailed receipts include itemized information about the Employee's purchase; signed credit card receipts lacking itemization do not qualify as detailed receipts.

4. Roles and Responsibilities

- 4.1. Company: Responsible for: paying for all reasonable and necessary expenses for Employees while traveling on authorized Company business submitted in compliance with this and other related Company policies.
- 4.2. Employees: Responsible for: (1) exercising good judgment and spending the Company's money as carefully and judiciously as practicable, (2) timely reporting all travel and entertainment expenses with the required documentation and/or explanation, and (3) adhering to all applicable Company policies, including, without limitation, the Company's Code of Conduct.
- 4.3. Leadership: Members of the Leadership Council are required to approve and enforce this Procedure.
- 4.4. Managers and Supervisors: Responsible for: (1) reviewing requested and paid travel expenses submitted by Employees directly reporting to him or her on a timely manner, and (2) verifying that all expenditures are in compliance with Company policy, (3) performing the Approver role.
- 4.5. Travel Coordinators: Responsible for: arranging for Employee travel (for those Employees who do not book their own travel).
- 4.6. Supply Chain: Responsible for: (1) establishing and monitoring the Company Employee travel and expense program, (2) conducting market research to identify least-cost travel services and negotiating service agreements with travel providers that balance cost-effectiveness and efficiency, and (3) monitoring usage of existing travel provider alliances and relationships. Any questions should be addressed to the Director of Supply Chain.

5. Reference Documents

- 5.1. Credit Card Policy

6. Attachments

- 6.1. None

Document Review and Approval



Document Review List			
Name	Position Title	Date Reviewed	Major Revisions
Michelle Danis*	Director, Supply Chain	03/24/2016	New procedure, replaces Procedure 24-05

*Indicates Document Owner

Approve as to Form			
Name	Position Title	Date Approved	Initials
Ellen Theroff	Vice President, Governance and Standards	04/06/2016	

Leadership Council Approval	
Date	Comments
04/18/2016	

Document History	
Former Document Number	None
Comments	

Amanda C. Conner
 No Invoices
 GR-2017-0215 & GR-2017-0216

Charge	Type		Location	Amount	# of People	Per Person	LAC	MGE	Total	Account	Allocated
Airfare	Southwest	No Invoice	Houston to STL, MO	\$405.98				\$12.99	\$12.99	\$25.98	921 GRP
Airfare	Southwest	No Invoice	STL, MO to MSY, LA	\$153.98				\$4.93	\$4.93	\$9.85	921 GRP
Meal	Lunch	No Invoice	Brooklyn Pizza	\$43.73	1	\$43.73		\$1.40	\$1.40	\$2.80	183 GRP
Meal	Lunch	No Invoice	Shake Shack	\$42.38	1	\$42.38		\$1.36	\$1.36	\$2.71	183 GRP
Airfare	American	No Invoice	Nothing	\$345.50				\$11.06	\$11.06	\$22.11	183 GRP
Total				\$991.57		\$86.11		\$31.73	\$31.73	\$63.46	
			Budweiser Brewhouse - STL, MO	\$33.46	1	\$33.46		\$33.46	\$0.00	\$33.46	921 LGC
Meal	Lunch	No Invoice	Charlie Gitto's - STL, MO	\$40.91	1	\$40.91		\$40.91	\$0.00	\$40.91	921 LGC
Airfare	United	No Invoice	STL, MO to HOU, TX	\$326.20				\$326.20	\$0.00	\$326.20	921 LGC
Meal	Nothing	No Invoice	Jim N Nicks	\$42.39	1	\$42.39		\$42.39	\$0.00	\$42.39	903 LGC
Meal	Nothing	No Invoice	Q 39	\$69.20	1	\$69.20		\$69.20	\$0.00	\$69.20	903 LGC
Meal	Nothing	No Invoice	Old Chicago	\$52.14	1	\$52.14		\$52.14	\$0.00	\$52.14	903 LGC
Meal	Nothing	No Invoice	Tucson, AZ	\$49.32	2	\$24.66		\$49.32	\$0.00	\$49.32	921 LGC
Meal	Nothing	No Invoice	Intercontinental	\$46.73	1	\$46.73		\$46.73	\$0.00	\$46.73	903 LGC
Hotel	Sheraton	No Invoice	Columbia, SC	\$229.95				\$229.95	\$0.00	\$229.95	921 LGC
Meal	Nothing	No Invoice	The Libertine	\$224.59	1	\$224.59		\$224.59	\$0.00	\$224.59	903 LGC
Meal	Nothing	No Invoice	Capital Grill	\$62.10	1	\$62.10		\$62.10	\$0.00	\$62.10	903 LGC
Airfare	Delta	No Invoice	STL, MO to BHM, AL	\$374.20				\$374.20	\$0.00	\$374.20	184 LGC
Meal	Nothing	No Invoice	Oysy Sushi	\$60.70	1	\$60.70		\$60.70	\$0.00	\$60.70	921 LGC
Meal	Nothing	No Invoice	Apple Bee's	\$31.25	1	\$31.25		\$31.25	\$0.00	\$31.25	921 LGC
Meal	Hotel Charge	No Invoice	Hilton Dragos	\$72.99	1	\$72.99		\$72.99	\$0.00	\$72.99	921 LGC
Meal	Nothing	No Invoice	Dega Speedway	\$60.87	1	\$60.87		\$60.87	\$0.00	\$60.87	921 LGC
Meal	Nothing	No Invoice	The Fish Market Restaurant	\$66.97	1	\$66.97		\$66.97	\$0.00	\$66.97	921 LGC
Meal	Nothing	No Invoice	The Fish Market Restaurant	\$55.87	1	\$55.87		\$55.87	\$0.00	\$55.87	921 LGC
Total				\$1,899.84		\$944.83		\$1,899.84	\$0.00	\$1,899.84	
Meal	Refreshments	No Invoice	DoubleTree - JC, MO	\$86.18	1	\$86.18		\$38.95	\$20.25	\$59.21	921 SSC
Meal	Lunch	No Invoice	Coal Vines	\$72.59	1	\$72.59		\$32.81	\$17.06	\$49.87	903 SSC
Hotel	Intercontinental	No Invoice	KC, MO	\$531.19				\$240.10	\$124.83	\$364.93	903 SSC
Meal	Dinner	No Invoice	Grand Café - JCMO	\$162.81	1	\$162.81		\$73.59	\$38.26	\$111.85	921 SSC
Hotel	Intercontinental	No Invoice	KC, MO	\$249.61				\$112.82	\$58.66	\$171.48	921 SSC
Meal	Lunch	No Invoice	National Investor	\$41.00	1	\$41.00		\$18.53	\$9.64	\$28.17	921 SSC
D,M,T	Annual Dues	No Invoice	St Louis Treasury Mgmt Assoc	\$275.00				\$124.30	\$64.63	\$188.93	921 SSC
Hotel	Beach	No Invoice	Naples Grand Beach	\$383.90				\$173.52	\$90.22	\$263.74	921 SSC
Meal	Lunch	No Invoice	Omni Orlando, FL	\$57.55	1	\$57.55		\$26.01	\$13.52	\$39.54	921 SSC
Meal	Nothing	No Invoice	Fairfax Embassy	\$31.40	1	\$31.40		\$14.19	\$7.38	\$21.57	921 SSC
Meal	Lunch	No Invoice	Gio's - STL, MO	\$70.05	2	\$35.03		\$31.66	\$16.46	\$48.12	921 SSC
D,M,T	COCA Pledge 2015-2016 Fiscal Year	No Invoice		\$2,500.00				\$1,130.00	\$587.50	\$1,717.50	921 SSC
Airfare	Delta	No Invoice	STL, MO to Birmingham, AL	\$401.20				\$181.34	\$94.28	\$275.62	911 SSC
D,M,T	SGA Mangement conference	No Invoice	Southern Gas Association	\$775.00				\$350.30	\$182.13	\$532.43	911 SSC
Hotel	Harrah's	No Invoice	Las Vegas, NV	\$285.37				\$128.99	\$67.06	\$196.05	911 SSC
Airfare	Southwest	No Invoice	STL, MO to Birmingham, AL	\$333.96				\$150.95	\$78.48	\$229.43	911 SSC
Airfare	American	No Invoice	STL, MO to Phoenix, AZ	\$384.20				\$173.66	\$90.29	\$263.95	911 SSC
Airfare	Southwest	No Invoice		\$229.00				\$103.51	\$53.82	\$157.32	911 SSC
Meal	Lunch	No Invoice	STL Airport	\$70.50	1	\$70.50		\$31.87	\$16.57	\$48.43	921 SSC

Meal	Drinks	No Invoice	Faifax Lounge	\$39.45	1	\$39.45	\$17.83	\$9.27	\$27.10	921 SSC
Meal	Nothing	No Invoice	Bones - JC, MO	\$40.00	1	\$40.00	\$18.08	\$9.40	\$27.48	921 SSC
Meal	Dinner	No Invoice	Cucina 24	\$57.08	1	\$57.08	\$25.80	\$13.41	\$39.21	921 SSC
Hotel	Drury Inn & Suites	No Invoice	KC, MO	\$232.88			\$105.26	\$54.73	\$159.99	903 SSC
Meal	Nothing	No Invoice	Jack Stack BBQ	\$69.39	1	\$69.39	\$31.36	\$16.31	\$47.67	903 SSC
Hotel	Drury Inn & Suites	No Invoice	KC, MO	\$117.27			\$53.01	\$27.56	\$80.56	903 SSC
Hotel	Drury Inn & Suites	No Invoice	KC, MO	\$349.32			\$157.89	\$82.09	\$239.98	903 SSC
Meal	Nothing	No Invoice	Houston - KC, MO	\$45.52	1	\$45.52	\$20.58	\$10.70	\$31.27	903 SSC
Meal	Nothing	No Invoice	Apple Bee's	\$54.29	1	\$54.29	\$24.54	\$12.76	\$37.30	903 SSC
Airfare	American	No Invoice	Nothing	\$246.10			\$111.24	\$57.83	\$169.07	921 SSC
Hotel	Renaissance	No Invoice	Washington, DC	\$302.99			\$136.95	\$71.20	\$208.15	921 SSC
Meal	Nothing	No Invoice	OTG DCA	\$46.80	1	\$46.80	\$21.15	\$11.00	\$32.15	921 SSC
Meal	Nothing	No Invoice	German GOSC	\$78.72	1	\$78.72	\$35.58	\$18.50	\$54.08	921 SSC
Meal	Nothing	No Invoice	Houston - KC, MO	\$74.08	1	\$74.08	\$33.48	\$17.41	\$50.89	903 SSC
Meal	Nothing	No Invoice	Old Chicago	\$55.42	1	\$55.42	\$25.05	\$13.02	\$38.07	903 SSC
Meal	Nothing	No Invoice	Lakewood Liquors	\$34.55	1	\$34.55	\$15.62	\$8.12	\$23.74	903 SSC
Hotel	Intercontinental	No Invoice	KC, MO	\$181.89			\$82.21	\$42.74	\$124.96	921 SSC
Airfare	Delta	No Invoice	STL, MO to Birmingham, AL	\$350.00			\$158.20	\$82.25	\$240.45	921 SSC
Misc.	Tips	No Invoice	Gas Rodeo	\$75.00			\$33.90	\$17.63	\$51.53	930 SSC
Meal	Lunch	No Invoice	IHOP	\$35.87	1	\$35.87	\$16.21	\$8.43	\$24.64	930 SSC
Airfare	Southwest	No Invoice	Nothing	\$223.99			\$101.24	\$52.64	\$153.88	903 SSC
Hotel	Drury Inn & Suites	No Invoice	Joplin, MO	\$129.30			\$58.44	\$30.39	\$88.83	903 SSC
Meal	Nothing	No Invoice	Café Verona	\$52.17	1	\$52.17	\$23.58	\$12.26	\$35.84	903 SSC
Hotel	Drury Inn & Suites	No Invoice	KC, MO	\$236.67			\$106.97	\$55.62	\$162.59	903 SSC
Hotel	Drury Inn & Suites	No Invoice	KC, MO	\$116.44			\$52.63	\$27.36	\$79.99	903 SSC
Hotel	Marriott	No Invoice	San Antonio, TX	\$255.71			\$115.58	\$60.09	\$175.67	903 SSC
Hotel	Sheraton	No Invoice	Birmingham, AL	\$354.13			\$160.07	\$83.22	\$243.29	903 SSC
Meal	Nothing	No Invoice	Tavern CWE	\$40.00	1	\$40.00	\$18.08	\$9.40	\$27.48	903 SSC
Meal	Nothing	No Invoice	Caleco's Downtown	\$38.36	1	\$38.36	\$17.34	\$9.01	\$26.35	903 SSC
Meal	Nothing	No Invoice	La Gloria	\$67.25	1	\$67.25	\$30.40	\$15.80	\$46.20	903 SSC
Meal	Nothing	No Invoice	Highland's Bar & Grill	\$124.58	1	\$124.58	\$56.31	\$29.28	\$85.59	903 SSC
Meal	Nothing	No Invoice	Todd English Pubb	\$73.60	1	\$73.60	\$33.27	\$17.30	\$50.56	903 SSC
Meal	Nothing	No Invoice	American Bar	\$100.00	1	\$100.00	\$45.20	\$23.50	\$68.70	921 SSC
Meal	Nothing	No Invoice	STL Airport	\$54.00	1	\$54.00	\$24.41	\$12.69	\$37.10	921 SSC
Meal	Snack	No Invoice	Pharoh's Donut	\$27.71	1	\$27.71	\$12.52	\$6.51	\$19.04	921 SSC
Meal	Dinner	No Invoice	Chelsea Kitchen	\$41.56	1	\$41.56	\$18.79	\$9.77	\$28.55	921 SSC
Airfare	Delta	No Invoice	Nothing	\$682.20			\$308.35	\$160.32	\$468.67	930 SSC
Meal	Nothing	No Invoice	Gates BBQ	\$58.77	1	\$58.77	\$26.56	\$13.81	\$40.37	903 SSC
Hotel	Westin' Hotels & Resorts	No Invoice	Birmingham, AL	\$209.33			\$94.62	\$49.19	\$143.81	921 SSC
Meal	Breakfast	No Invoice	Jim N Nicks	20.87	1	\$20.87	\$9.43	\$4.90	\$14.34	921 SSC
Meal	Lunch	No Invoice	NYC, NY	\$32.35	1	\$32.35	\$14.62	\$7.60	\$22.22	930 SSC
D,M,T	PR Summit	No Invoice	Corpsummits	\$900.00			\$406.80	\$211.50	\$618.30	921 SSC
Meal	Nothing	No Invoice	Sauce On The Side	\$50.69	1	\$50.69	\$22.91	\$11.91	\$34.82	903 SSC
Meal	Nothing	No Invoice	Tom's Town	\$51.98	1	\$51.98	\$23.49	\$12.22	\$35.71	903 SSC
Meal	Nothing	No Invoice	Apple Bee's	\$51.56	1	\$51.56	\$23.31	\$12.12	\$35.42	903 SSC
Meal	Nothing	No Invoice	The Oliver	\$62.09	1	\$62.09	\$28.06	\$14.59	\$42.66	903 SSC
Airfare	Delta	No Invoice	Change in Flights	\$235.38			\$106.39	\$55.31	\$161.71	921 SSC
Airfare	Southwest	No Invoice	Nothing	\$380.84			\$172.14	\$89.50	\$261.64	921 SSC
				\$14,098.66		\$2,135.77	\$6,372.59	\$3,313.19	\$9,685.78	

