

81

**DOCKET NO. 920199-WS
1992 FPSC RATE CASE**

LATE FILED HEARING EXHIBIT NO. 81

TITLE

**TRAVEL EXPENSES INCURRED BY EMPLOYEES OF
MPL AND TOPEKA TRAVELING TO FLORIDA FOR
SSU BUSINESS DURING TEST YEAR AND TRAVEL
EXPENSES INCURRED BY SSU EMPLOYEES TO
TOPEKA OR MPL ON SSU BUSINESS DURING TEST
YEAR.**

WITNESS

SCOTT VIERIMA

Case Nos. 1D98-0713 and 1D98-0727

Florida Water Services Corporation vs. Florida Public Service Commission ("PSC");
Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the
PSC

vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 920199-WS EXHIBIT NO. 81

COMPANY/
WITNESS: S. Vierima

DATE: _____

DOCUMENT NUMBER-DATE

13967 NOV 30 1992

FPSC-RECORDS/REPORTING

Late Filed Exhibit

Docket #920199-WS

Southern States Utilities

#81; Witness Vierima

**Affiliate Related
Travel Expense**

*Summary - 1991 Travel Costs
(To/From Minnesota Power/Topeka Group)*

	<u>From MP/TG To SSU</u>	<u>From SSU To MP/TG</u>	<u>Total</u>
Total Costs	(1) 45,252	(2) 24,441	69,693
Less:			
Capitalized/ Deferred (3)	(15,951)	(15,438)	(31,389)
Less:			
Below The Line Expenses (3)	<u>(6,169)</u>	<u>(4,650)</u>	<u>(10,819)</u>
Costs Associated with Water/Wastewater Operations	23,132	4,353	(4) 27,485

- (1) See Attached Detail Schedule (A)
(2) See Attached Detail Schedule (B)
(3) Estimated
(4) These costs are administrative and general expenses which would be allocated to the 127 systems in this docket based on number of customers. Therefore, only 63.7% or \$17,508 was included in the MFRs.

1991 TRAVEL COSTS - MP EMPLOYEES TRAVEL TO FLORIDA

SCHEDULE A

MONTH	EMPLOYEE	AIRFARE	LODGING	MEALS	MISC.	TOTAL	PURPOSE
1/91	C. WELTY	1,024.00				1,024.00	ORGANIZATIONAL DEVELOPMENT
2/91	J. JAGO	1,062.00	490.90	106.95		1,659.85	TAX PROVISIONS
2/91	P. ELLIS	978.79		410.96	29.50	1,419.25	YEAR END AUDIT
2/91	B. GANGNON	1,524.00	412.75	155.27		2,092.02	RATE CASE TESTIFYING
2/91	S. VIERIMA	2,439.36	141.67	80.00		2,661.03	RATE CASE HEARINGS
3/91	L. ALHOLM	1,248.61	505.36	131.48		1,885.45	TAX PROVISIONS
3/91	C. WELTY	449.50	623.05	41.27	141.42	1,255.24	ORGANIZATIONAL DEVELOPMENT
5/91	K. HONIGMAN	410.65	354.89	43.31		808.85	MIS CONTROLS REVIEW
6/91	J. JAGO		603.60	73.00	156.88	833.48	TAX PROVISIONS
6/91	L. ALHOLM		614.64	107.00		721.64	TAX PROVISIONS
7/91	K. STROMBECK	1,934.00	93.00	8.00		2,035.00	SOFTWARE 2000 IMPLEMENTATION
7/91	L. ALHOLM	1,740.00				1,740.00	TAX RETURNS
8/91	K. STROMBECK		416.51	72.00	75.63	564.14	SOFTWARE 2000 IMPLEMENTATION
8/91	C. WELTY	348.00	405.07	29.98	165.00	948.05	ORGANIZATIONAL DEVELOPMENT
8/91	D. GARTZKE	1,064.00	88.35	112.29	54.00	1,318.64	CONSULTING W/SSU VARIOUS
8/91	L. HOLQUIST	870.00	492.91	81.84	172.33	1,617.08	LP GAS SALE
9/91	K. STROMBECK	1,200.00				1,200.00	SOFTWARE 2000 IMPLEMENTATION
9/91	C. WELTY	870.00				870.00	ORGANIZATIONAL DEVELOPMENT
9/91	M. SCHOBER	953.00	473.76	196.31	170.63	1,793.70	PW PLANNING PROJECT
9/91	L. HANSMFYER		214.30	79.80	118.41	412.51	ENVIRONMENTAL PROGRAM
9/91	L. HOLQUIST	909.00	162.04	172.50	90.98	1,334.52	LP GAS SALE
10/91	V. MEYER	328.00	1,171.50	242.92	387.64	2,130.06	INTERIM AUDIT
10/91	R. ENGLE	796.00	213.84	6.50		1,016.34	ACCOUNTING ISSUES
10/91	K. STROMBECK		1,144.63	154.25	317.17	1,616.05	SOFTWARE 2000 IMPLEMENTATION
10/91	C. WELTY		398.65	38.63	157.37	594.65	ORGANIZATIONAL DEVELOPMENT
10/91	C. ANDERSON		196.91	130.22		327.13	ENVIRONMENTAL PROGRAM
10/91	D. GARTZKE	796.00	217.58	8.43	72.08	1,094.09	FINANCIAL PLANNING
10/91	D. CRANDELL	594.00	473.27	408.13	245.69	1,721.09	LP GAS SALE
10/91	J. MCDONALD	398.00	199.24		83.01	680.25	LP GAS SALE
11/91	J. ROBERTS	1,144.00				1,144.00	MEETING WITH REGULATORS
11/91	D. CRANDELL	250.00	215.23	93.96	132.53	691.72	LP GAS SALE
11/91	L. HOLQUIST		124.87			124.87	LP GAS SALE
12/91	C. WELTY		432.55	550.53	86.10	1,069.18	TEAM BUILDING WORKSHOP
12/91	E. HOUCK		277.95	20.13		298.08	TEAM BUILDING WORKSHOP
12/91	V. MEYER	547.98	659.12	117.04		1,324.14	ASSIST PW WITH YEAR END AUDIT
12/91	C. ANDERSON	1,592.00	115.65	3.54	115.65	1,826.84	ENVIRONMENTAL PROGRAM
12/91	J. ROBERTS	603.00	191.17	26.21		820.38	MEETING WITH REGULATORS
12/91	D. GARTZKE	454.25	124.40			578.65	FINANCING ISSUES
	TOTALS	26,528.14	12,249.36	3,702.45	2,772.02	45,251.97	

1991 TRAVEL COSTS - FLORIDA EMPLOYEES TRAVEL TO MP

MONTH	EMPLOYEE	AIRFARE	LODGING	MEALS	MISC	TOTAL	PURPOSE
2/91	J. SWEAT	449.50		329.59	10.00	789.09	CIS PROJECT
2/91	K. HARTER	449.50	654.64	225.60	77.68	1,407.42	CIS PROJECT
2/91	M. SCHWEIZER	449.50			45.73	495.23	CIS PROJECT
3/91	J. SWEAT	451.00	705.60	169.51	165.52	1,491.63	CIS PROJECT
3/91	H. LOUCKS	457.50	352.80	108.45	136.70	1,055.45	CIS PROJECT
4/91	J. SWEAT	870.00	142.80	85.12	53.67	1,151.59	CIS PROJECT
5/91	J. SWEAT	540.00	95.20	20.62	56.65	712.47	CIS PROJECT
5/91	K. CROOKS	410.00		157.07	303.61	870.68	SHAREHOLDERS MEETING
5/91	L. SPINAZZOLA	410.00		22.28	8.50	440.78	SHAREHOLDERS MEETING
6/91	J. KIMBALL	443.00		198.94	8.00	649.94	SOFTWARE MEETING
6/91	H. LOUCKS	870.00		47.36	160.33	1,077.69	CIS PROJECT
6/91	J. SWEAT	1,285.00	524.44	190.20	150.84	2,150.48	CIS PROJECT
6/91	R. AUSMAN	358.00	534.51	365.49	51.75	1,309.75	LEADERSHIP CONFERENCE
6/91	F. LODSEN	358.00	88.82	11.13	318.13	776.08	TOPEKA BOARD MEETING
6/91	C. SWEAT	358.00	543.86	98.57		1,000.43	EXECUTIVE MEETING
6/91	K. HARTER	443.00		48.22	41.00	532.22	SOFTWARE MEETING
6/91	J. BUSH	406.00		394.87	199.57	1,000.44	CIS PROJECT
7/91	J. SWEAT	442.50	143.43	98.56	91.79	776.28	CIS PROJECT
7/91	K. TRASLEY	363.00	531.68	304.94	112.69	1,312.31	ENVIRONMENTAL PERMITTING SEMINAR
7/91	F. LODSEN	358.00	88.82	11.13	298.13	756.08	TOPEKA BOARD MEETING
7/91	C. WOOD	318.00	470.69	17.18		805.87	TOPEKA BOARD MEETING
8/91	J. SWEAT	442.50	239.05	71.45	93.07	846.07	CIS PROJECT
8/91	K. TRASLEY	368.00	408.65	87.31	240.67	1,104.63	LEADERSHIP CONFERENCE
9/91	J. SWEAT	517.50	191.24	121.22	33.30	863.26	CIS PROJECT
10/91	J. BUSH	525.00	265.85	35.26	239.38	1,065.49	SOFTWARE TESTING CLASS
TOTALS		12,342.50	5,982.08	3,220.07	2,896.71	24,441.36	