

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Application for certificate to operate water utility in Orange and Lake Counties by Oak Springs, LLC. || DOCKET NO. 040515-WU  
|| ORDER NO. PSC-04-1120-PAA-WU  
|| ISSUED: November 9, 2004

The following Commissioners participated in the disposition of this matter:

BRAULIO L. BAEZ, Chairman  
J. TERRY DEASON  
RUDOLPH "RUDY" BRADLEY  
CHARLES M. DAVIDSON

ORDER GRANTING ORIGINAL CERTIFICATE NO. 623-W  
TO OPERATE WATER UTILITY  
IN ORANGE AND LAKE COUNTIES TO OAK SPRINGS, LLC.

AND

NOTICE OF PROPOSED AGENCY ACTION  
ORDER ESTABLISHING INITIAL RATES AND CHARGES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the part of the action discussed herein that establishes initial rates and charges is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

Introduction

On April 22, 2004, Oak Springs, LLC (Oak Springs) filed its application for an original water certificate in Orange and Lake County. Oak Springs owns and operates the utility and the mobile home park that is located east of Highway 435 in Mt. Plymouth approximately 5 miles from Mount Dora, in Lake County. The utility has been providing water and wastewater service solely to the mobile home rental community tenants as a part of the lot rent, and was therefore exempt from Commission regulation pursuant to Section 367.022(5), Florida Statutes.<sup>1</sup> The proposed area is located in the St. Johns River Water Management District (SJRWMD). Water use restrictions have been imposed district wide to encourage conservation. In order to promote water conservation, Oak Springs has been required by the SJRWMD to form a private utility capable of charging for water use. The utility anticipates serving approximately 438 equivalent

<sup>1</sup> Oak Springs was granted an exemption from Commission regulation pursuant to Order No. PSC-96-1246-FOF-WS, In Re: Request for Exemption from Florida Public Service Commission Regulation from Provision of Water and Wastewater Service in Lake County by Oak Springs Manufactured Home Community.

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residential connections (ERCs) when it reaches build out. The utility is currently serving a total of 314 ERCs.

The utility's initial application was found to be deficient. The utility corrected the deficiency on August 10, 2004, making this the official filing date of the completed application. Pursuant to Section 367.031, Florida Statutes, the Commission shall grant or deny an application for a certificate of authorization within 90 days after the official filing date of the completed application. This Order addresses the application for original water certificate and initial rates and charges. We have jurisdiction pursuant to Sections 367.031 and 367.045, Florida Statutes.

#### ORIGINAL WATER CERTIFICATE

Based on the information described below, we find that it is in the public interest to grant Oak Springs, LLC Certificate No. 623-W to serve the territory described in Attachment A to this Order. Oak Springs' application is in compliance with our governing statute, Section 367.045, Florida Statutes, our Rule 25-30.033, Florida Administrative Code, and other administrative rules concerning an application for original certificate and initial rates and charges. The wastewater system will continue to be exempt from Commission regulation.

On July 12, 2004, Oak Springs mailed notices to its customers stating that the utility would begin billing for monthly water service and the lot rent would decrease by a specific amount. According to the utility, the lot rent will be reduced by \$10.17 and the reduction will be implemented along with the new water rates. The notice of application for an initial certificate of authorization for a water certificate was mailed to the customers on August 11, 2004. We received one letter from a customer who claimed that the utility's intent to charge separate rates for water service violated his mobile home prospectus agreement. In the letter the customer asserted that he does not object to certification of the utility, only to the separate rates the utility proposes to charge. On September 23, 2004, our staff sent a certified letter to the customer asking for a response by October 5, 2004, if the customer objects to the certification. The letter also explained that the customer could comment on the proposed rates at the agenda conference and would have the opportunity to request a hearing on the proposed rates if approved. The letter pointed out, however, that the Commission does not have jurisdiction to enforce the state's mobile home statutes, and a Commission decision regarding utility rates and service would preempt the mobile home statutes to the extent that they were in conflict. See, section 367.011, Florida Statutes. The customer did not respond to our staff's letter and confirmed by phone on October 6, 2004, that he does not object to the proposed certification.

The utility has provided adequate service territory and system maps and an adequate description of the territory requested. A description of the territory is appended to this Order in Attachment A and incorporated by reference herein. The application also includes a recorded warranty deed as evidence that the utility owns the land upon which the utility facilities are located, as required by Rule 25-30.033(1)(j), Florida Administrative Code.

As evidence of its financial and technical ability to provide water service to the proposed area, Oak Springs has provided excerpts from its 2002 tax return, along with a balance sheet as of April 30, 2004. The balance sheet indicates total assets of \$6,370,259, and total equity of \$1,601,478. The application states that all funding for the utility will be provided by Oak Springs, LLC and the mobile home park. The utility appears to have the financial support to ensure safe, reliable and efficient potable water service to its service area and for any future expansion of the facilities. With respect to technical ability, Oak Springs indicated that it will make the financial and operating commitment necessary for Oak Springs to be successful in providing water service to the residents within its service territory. Oak Springs asserts that it will continue to employ the appropriate management and operations personnel to ensure that it maintains the high quality of service provided in the past.

Oak Springs water treatment facility is made up of two wells with aeration and chlorination. The Department of Environmental Protection (DEP) cited the utility for several deficiencies in its most recent sanitary survey report. The utility has corrected those deficiencies.

#### INITIAL RATES AND RETURN ON INVESTMENT

Oak Springs's proposed rates are based on its current rate base, cost of capital, customer growth, and operating and maintenance expenses. The utility's calculations are consistent with those normally used by the Commission in setting initial rates and charges for a utility in existence but not currently charging for service.

#### **Rate Base**

The utility's proposed rate base of \$201,736 is shown on Schedule No. 1 in Attachment A to this Order. The rate base schedule is for informational purposes to establish initial rates and is not intended to formally establish rate base. This is consistent with our practice in original certificate applications. As explained below, we approve the utility's proposal in setting initial rates.

#### Utility Plant in Service (UPIS) and Land

The proposed UPIS of \$429,105 includes \$3,750 for approximately .75 acre of land and \$425,355 for organization costs, structures and improvements, power generation equipment, wells and springs, supply mains, pumping equipment, treatment and distribution facilities, services, meters, hydrants, and backflow prevention devices. The utility indicated that the UPIS balances are the original costs of the assets as reflected in the Oak Springs tax returns. The facilities are designed to serve total build out of 438 ERCs. We have reviewed the utility's UPIS costs and, based on the supporting documentation provided, the amounts are reasonable. The utility's proposed balance of \$429,105 shall be included in the UPIS and land accounts.

### Accumulated Depreciation

The utility's proposed accumulated depreciation balance is \$232,957. The accumulated depreciation balance is calculated using the guidelines for average service lives as set forth in Rule 25-30.140, Florida Administrative Code. We approve the inclusion of the utility's proposed balance of \$232,957 in the accumulated depreciation account.

### Contributions In Aid of Construction and Accumulated Amortization

Pursuant to Rule 25-30.570, Florida Administrative Code, if the amount of CIAC has not been recorded on the utility's books and the utility does not submit competent substantial evidence as to the amount of CIAC, the amount of CIAC shall be imputed to the amount of plant costs charged to the cost of land sales for tax purposes if available, or the portion of the cost of the facilities and plant attributable to the water transmission and distribution system and the sewage collection system. In this case, the utility's tax returns show that the cost of the transmission and the distribution lines have not been charged to cost of land sales. Oak Springs does not sell lots; the lots are leased to homeowners. Therefore, we shall not impute CIAC in determining rate base in this case.

### Working Capital

A working capital allowance of \$5,588, which is based on one-eighth of operating and maintenance expenses for the water system, is included in the rate base calculation. We find that the amount is reasonable. A working capital allowance of \$5,588 shall be included in rate base.

### **Cost of Capital**

The proposed capital structure for Oak Springs is shown on Schedule No. 2 in Attachment A to this Order. As required by Rule 25-30.033(1)(w), Florida Administrative Code, the application contained a schedule of the capital structure for Oak Springs including the methods of financing the operation of the utility. The pro forma capital structure consists of 26% equity and 74% debt. The utility proposed an overall cost of capital of 7.00%, based on a cost of equity of 11.40% and a cost of debt of 5.44%. The proposed cost of equity is based on the current leverage formula authorized in Order No. PSC-04-0587-PAA-WS, issued June 10, 2004, in Docket No. 040006-WS, In re: Water and wastewater industry annual reestablishment of authorized range of return on common equity for water and water utilities pursuant to Section 367.081 (4) (f), F.S., which became final July 1, 2004, and a 40% equity ratio. The utility's cost of debt of 5.44% is based on the current interest rate on Oak Springs' mortgage debt. We find that an overall cost of capital of 7.00% for Oak Springs, a cost of equity of 11.40%, and a cost of debt of 5.44% shall be used to set initial rates. This is a reasonable overall cost of capital for calculating the revenue requirement for this original certificate case. We also find that the Oak Springs' authorized return on equity shall be 11.40%, with a range of plus or minus 100 basis points.

### **Return on Investment**

The utility's return on investment, based on cost of capital of 7.00%, is \$13,439, which is shown on Schedule No. 3 in Attachment A to this Order. Considering the rate base we have approved for initial rates and the overall return on investment for Oak Springs of 7.00%, we find that a return on investment of \$13,439 shall be included in the utility's revenue requirement for setting initial rates.

### **Revenue Requirement**

The utility's proposed revenue requirement of \$82,043 is based on its proposed rate base, cost of capital, operating and maintenance expenses, depreciation, taxes other than income, return on investment and customer base. Based on the analysis below, we find that the proposed revenue requirement is reasonable, and we approve it.

#### Operating and Maintenance Expense

The utility's proposed operating and maintenance expenses of \$44,702 are based on current costs for purchased power, chemicals, materials and supplies, bad debt, miscellaneous expenses and contractual services. We find that the amount is reasonable and we shall include \$44,702 in the revenue requirement for operating and maintenance expense.

#### Depreciation

The utility's proposed depreciation expense of \$17,035 is based on the depreciation rates reflected in Rule 25-30.140, Florida Administrative Code. We find that the utility's proposed depreciation expense of \$17,035 is reasonable and we shall include it in the revenue requirement.

#### Taxes Other Than Income and Income Taxes

The proposed balance for taxes other than income for Oak Springs is \$6,866 which includes regulatory assessment fees (RAFs) of 4.5% of gross revenues and property taxes of \$3,174 for the system. We find that the utility's proposed property taxes and RAFs are reasonable. Oak Springs' parent company is a limited partnership. The utility operation does not incur an income tax liability; therefore, no income tax expense was included in the proposed revenue requirement. We shall include taxes other than income of \$6,866 in the revenue requirement.

### **Rates**

As explained above, as a part of its consumptive use permit, the SJRWMD required Oak Springs to form a private utility capable of charging for water use. The utility's proposed residential and general service rates are based on a revenue requirement of \$82,043. The requested rates include a base facility charge and gallonage charge for residential and general

service customers. This is considered a conservation rate structure. We find that the utility's proposed rates for residential and general service customers are reasonable and we approve them. The utility's requested monthly rates, along with a comparison of typical monthly bills, are shown on Schedule 4 in Attachment A to this Order. Oak Springs should charge these rates and charges until authorized to change them by this Commission in a subsequent proceeding. Since July, 2002, the utility has been separately metering all water use at each point of connection and providing that information to residents monthly without charging for the water service. Oak Springs shall provide notice to all customers of the approved rates prior to billing for monthly water service. The utility shall also file a proposed customer notice reflecting the approved rates within ten days of the date of the consummating order. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), Florida Administrative Code. A return on equity of 11.40%, plus or minus 100 basis points is reasonable and we approve it.

#### Miscellaneous Service Charges

The application contains a request for miscellaneous service charges. The utility's proposed miscellaneous service charges are in compliance with Rule 25-30.460, Florida Administrative Code, which defines four categories of miscellaneous service charges. The proposed miscellaneous service charges are reasonable and we approve them.

#### SERVICE AVAILABILITY CHARGES

We find that the utility's proposed service availability policy and charges are appropriate and we approve them, effective for connections made on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(2), Florida Administrative Code.

Rule 25-30.580(1)(a), Florida Administrative Code, provides that the maximum amount of contributions-in-aid-of-construction (CIAC), net of amortization, should not exceed 75% of the total original cost, net of accumulated depreciation, of the utility's facilities and plant when the facilities and plant are at their designed capacity. Rule 25-30.580(1)(b), Florida Administrative Code, provides that the minimum amount of CIAC should not be less than the percentage of such facilities and plant that is represented by the water transmission and distribution systems.

Oak Springs built all of the plant and distribution system facilities within the existing territory. The utility's requested service availability policy and charges are designed in accordance with the guidelines in Rule 25-30.580, Florida Administrative Code. The utility is requesting approval of a meter installation charge and a main extension charge. The utility's proposed service availability policy states that the main extension and meter installation charges are established for all future service connections where service has not previously been provided. The utility's proposed main extension charge of \$243 per ERC is based on the cost per ERC of the transmission and distribution lines, services, and hydrants. The utility's requested meter

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installation charge of \$200 for a 5/8" x 3/4" meter is designed to recover the cost to the utility for the meter and installation.

Bases on the foregoing, it is

ORDERED by the Florida Public Service Commission that Oak Springs, LLC is granted Certificate No. 623-W to provide water service in the territory described in Attachment A to this Order. It is further

ORDERED that Attachment A to this Order is incorporated herein. It is further

ORDERED that the utility's initial rates and return on investment are approved as set forth in the body of this Order and in Schedule No. 4 which is included in Attachment A. It is further

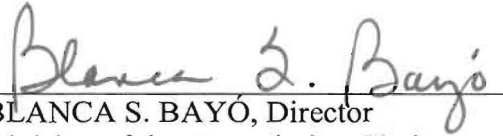
ORDERED that the portion of this Order establishing the utility's initial rates and charges and return on investment shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850, by the close of business on the date set forth in the Notice of Further Proceedings attached hereto. It is further

ORDERED that the utility shall file a proposed customer notice reflecting the approved rates and charges within 10 days of issuance of the Consummating Order

ORDERED that in the event the portion of this Order establishing rates and charges becomes final, this docket shall be closed.

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By ORDER of the Florida Public Service Commission this 9th day of November, 2004.

  
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BLANCA S. BAYÓ, Director  
Division of the Commission Clerk  
and Administrative Services

( S E A L )

MCB

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action establishing initial rates and charges is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Director, Division of the Commission Clerk and Administrative Services, at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on November 30, 2004. If such a petition is filed, mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing. In the absence of such a petition, this order shall become effective and final upon the issuance of a Consummating Order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.



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Any party adversely affected by the Commission's final action in this matter may request:

- (1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of the Commission Clerk and Administrative Services within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or
- (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of the Commission Clerk and Administrative Services and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

**ATTACHMENT A**

Oak Springs, LLC  
Water Territory Description  
Orange & Lake Counties

**PARCEL I: ORANGE COUNTY**

That part of the Northeast  $\frac{1}{4}$  of Section 5, Township 20 South, Range 28 East, Orange County, Florida, more particularly described as follows:

Commence at the Northeast corner of the Northeast  $\frac{1}{4}$  of Section 5, Township 20 South, Range 28 East, Orange County, Florida; thence North  $89^{\circ}42'51''$  West, along the North boundary of said Northeast  $\frac{1}{4}$ , a distance of 204.22 feet to the Point of Beginning; thence South  $0^{\circ}17'09''$  West, 350.00 feet; thence North  $89^{\circ}42'51''$  West, 350.00 feet from and parallel with said North boundary, a distance of 1082.18 feet to a point on the West boundary of Lot 2, and the East boundary of Lot 3, J.B. Babcock's Subdivision, as recorded in Plat Book "B", Page 27, Public Records of Orange County, Florida; thence North  $6^{\circ}33'51''$  West, along said boundary, a distance of 135.97 feet; thence North  $89^{\circ}42'51''$  West, 215.00 feet from and parallel with said North boundary a distance of 713.38 feet to a point on the East right of way line of State Road No. 435; thence North  $0^{\circ}51'24''$  East, along said right of way line, 33.00 feet from and parallel with the centerline of said road, a distance of 215.01 feet to a point on the North boundary of said Northeast  $\frac{1}{4}$ ; thence South  $89^{\circ}42'51''$  East, along said North boundary, 1809.63 feet to the point of Beginning. All being in the Northeast  $\frac{1}{4}$  of Section 5, Township 20 South, Range 28 East, Orange County, Florida.

**PARCEL II: LAKE COUNTY**

That part of the Southeast  $\frac{1}{4}$  of Section 32, Township 19 South, Range 28 East, Lake County, Florida, more particularly described as follows:

Begin at the Southeast corner of the Southeast  $\frac{1}{4}$  of Section 32, Township 19 South, Range 28 East, Lake County, Florida; thence North  $89^{\circ}42'51''$  West, along the South boundary of said Southeast  $\frac{1}{4}$ , a distance of 2013.85 feet to a point on the East right of way line of State Road No. 435; thence North  $0^{\circ}51'24''$  East, along said right of way line, 33.00 feet from and parallel with the centerline of said road, a distance of 648.73 feet to the point of curvature of a curve that is concave Westerly, having a radius of 851.51 feet; thence along the arc of said right of way line curve, 33.00 feet from and parallel with said centerline, a chord bearing and distance of North  $13^{\circ}36'41''$  West, 425.49 feet to the point of tangency of said curve; thence North  $28^{\circ}04'47''$  West, along said right of way line, 33.00 feet from and parallel with said centerline, a distance of 213.52 feet to the point of curvature of a curve that is concave Easterly, having a radius of 268.56 feet; thence along the arc of said curve, 33.00 feet from and parallel with said centerline,

a chord bearing and distance of North 19°09'24" West, 83.31 feet to a point on the North boundary of the South ½ of said Southeast ¼; thence South 89°46'22" East, along said North boundary 298.70 feet to a point on the Southeasterly right of way line of Tifton Street and the Northwesterly boundary of Block 131, Mt. Plymouth, Section "A", as recorded in Plat Book 8, Pages 85 through 85-D, Public Records of Lake County, Florida; thence North 36°11'03" East, along said right of way line and along said Westerly boundary, a distance of 113.68 feet to a point on a curve that is concave Northwesterly, having a radius of 1059.00 feet; thence along the arc of said curve along said right of way line, a chord bearing and distance of North 30°03'55" East, 157.64 feet, to a point on the Northwesterly boundary of Block 98, said Section "A"; thence North 26°28'40" East, along said right of way line and along said Northwesterly boundary, a distance of 165.71 feet to a point on a curve that is concave Southerly, having a radius of 42.70 feet; thence along the arc of said curve, along the Northerly boundary of said Block 98, a chord bearing and distance of North 72°53'40" East, 62.30 feet to a point on a curve that is concave Northerly, having a radius of 1621.00 feet; thence along the arc of said curve, along the Southerly right of way line of Selma Avenue as shown on said Section "A", and along the Northerly boundary of said Block 98 and continuation thereof, a chord bearing and distance of South 71°18'13" East, 611.36 feet to a point on the West boundary of Block 129, said Section "A"; thence North 0°20'54" West, along West boundary, and the East right of way line of St. Andrews Boulevard, as shown on said Section "A", a distance of 70.56 feet, to the most Northerly corner of said Block 129; thence South 38°15'27" East, along the Northeasterly boundary of said Block 129, and Southwesterly right of way of Selma Avenue, a distance of 355.01 feet to a point on the North boundary of said South ½; thence South 89°46'22" East, along said North boundary, 850.77 feet to the Northeast corner of said South ½; thence South 0°07'38" East, along the East boundary of said Southeast ¼, a distance of 3.43 feet to a point on the South boundary of Block 100, said Section "A"; thence North 89°42'04" West, along the South boundary of said Block 100, a distance of 265.20 feet to the Southwest corner of said Block; thence South 44°54'51" East, 376.44 feet to a point on said East boundary; thence South 0°07'38" East along said East boundary, 1061.85 feet to the Point of Beginning. All being in the Southeast ¼ of Section 32, Township 19 South, Range 28 East, Lake County, Florida.

OAK SPRINGS, LLC  
Schedule of Water Rate Base

Schedule No. 1

<u>DESCRIPTION</u>		BALANCE PER UTILITY AND COMMISSION APPROVED
Utility Plant in Service and Land		\$429,105
Accumulated Depreciation		(232,957)
CIAC		0
Accumulated Depreciation		0
Working Capital Allowance		<u>5,588</u>
RATE BASE		<u>\$201,736</u>

OAK SPRINGS, LLC  
 Schedule of Cost of Capital

Schedule No. 2

<u>DESCRIPTION</u>	<u>BALANCE PER UTILITY</u>	<u>WEIGHT</u>	<u>COST RATE</u>	<u>WEIGHTED COST</u>
Common Equity	\$ 52,451	26.00%	11.40%	2.96%
Long and Short-Term Debt	149,285	74.00%	5.44%	4.03%
Customer Deposits	0	0.0%	8.00%	0.00%
	\$201,736	100.0%		7.00%
Range of Reasonableness	High	Low		
Common Equity	12.40%	10.40%		

OAK SPRINGS, LLC  
 Schedule of Water Rate Base

Schedule No. 3

<u>DESCRIPTION</u>		UTILITY REQUESTED AND COMMISSION APPROVED	
Operating Revenues		\$ 82,043	
Operating and Maintenance		44,702	
Depreciation Expense		17,035	
Taxes Other Than Income		6,866	
Income Taxes		0	
Total Operating Expense		68,604	
Net Operating Income(Loss)		\$13,439	
Rate Base		\$201,736	
Rate of Return		7.00%	

OAK SPRINGS, LLC  
 Schedule of Monthly Rates and Charges

Schedule No. 4

**Monthly Service Rates**

Residential & General Service

Base Facility Charge 5/8" x 3/4"		\$ 7.74
Full 3/4"		11.61
1"		19.35
1 1/2"		38.70
2"		61.92
3"		123.84
4"		193.50
Charge per 1,000 gallons		\$2.14

Typical Residential Bills

5/8" x 3/4" meter		
3,000 gallons		\$ 14.16
5,000 gallons		\$ 18.44
10,000 gallons		\$ 29.14

MISCELLANEOUS SERVICE CHARGES

Initial Connection		\$ 15.00
Normal Reconnection		15.00
Violation Reconnection		15.00
Premises Visit (in lieu of disconnection)		10.00