

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 2014**

COMPANY INFORMATION

1 Give full name of utility Rickel Water Company
 2 Date of Organization 4/13/1995
 3 Organized under the laws of the state of Idaho
 4 Address of Principal Office (number & street) 24461 Old Hwy 95 N, Athol, ID 83801 (Not mailing address)
 5 P.O. Box (if applicable) PO Box 1261
 6 City Hayden Lake
 7 State Idaho
 8 Zip Code 83835
 9 Organization (proprietor, partnership, corp.) Corporation
 10 Towns, Counties served Kootenai County

 11 Are there any affiliated companies? No

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

12 Contact Information	Name	Phone No.
President (Owner)	Ken Rickel	208-683-8105
Vice President	Ken Rickel	208-683-8105
Secretary	Cathy Rickel	208-683-8105
General Manager	Ken Rickel	208-683-8105
Complaints or Billing	Cathy Rickel	208-683-8105
Engineering	Inland NW Consultants	208-773-8370
Emergency Service	Ken Rickel	208-683-8105
Accounting	Susan Jacobson	303-941-4005

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? No

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

14 Where are the Company's books and records kept?
 Street Address 24461 Old Hwy 95 N
 City Athol
 State Idaho
 Zip 83801

NAME: Rickel Water Company

COMPANY INFORMATION (Cont.)

For the Year Ended 2014

15 Is the system operated or maintained under a service contract? No

16 **If yes:** With whom is the contract? _____
When does the contract expire? _____
What services and rates are included? _____

17 Is water purchased for resale through the system? Yes

18 **If yes:** Name of Organization Bitterroot Water Company
Name of owner or operator Ken Rickel
Mailing Address PO Box 2306
City Hayden Lake
State Idaho
Zip 83835

	Gallons/CCF	\$Amount
Water Purchased	<u>1,829,810</u>	<u>\$ 548.94</u>

19 Has any system(s) been disapproved by the Idaho Department of Environmental Quality? No

If yes, attach full explanation

20 Has the Idaho Department of Environmental Quality recommended any improvements? No

If yes, attach full explanation

21 Number of Complaints received during year concerning:
Quality of Service 0
High Bills 0
Disconnection 0

22 Number of Customers involuntarily disconnected 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? July-2014

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? No

If yes, attach full explanation and an updated system map

NAME: Rickel Water Company

REVENUE & EXPENSE DETAIL

For the Year Ended 2014

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	\$ -
2	461.1	Metered Sales - Residential	\$ 14,768
3	461.2	Metered Sales - Commercial, Industrial	\$ 1,900
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	
6	465	Irrigation Sales Revenue	
7	466	Sales for Resale	
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	\$ 16,668
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		\$ - Booked to Acct # 460.1
11	***Commission Approved Surcharges Collected		Booked to Acct # _____
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	\$ 11,880
13	601.7	Labor - Customer Accounts	\$ 350
14	601.8	Labor - Administrative & General	\$ 5,181
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	\$ 549
18	615-16	Purchased Power & Fuel for Power	\$ 3,124
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	\$ 432
21	620.7-8	Materials & Supplies - Administrative & General	\$ 115
22	631-34	Contract Services - Professional	\$ 1,410
23	635	Contract Services - Water Testing	
24	636	Contract Services - Other	\$ 200
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	\$ 548
27	656-59	Insurance	\$ 1,119
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	
31	670	Bad Debt Expense	
32	675	Miscellaneous	\$ 1,777
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		\$ 26,685

Name: Rickel Water Company

INCOME STATEMENT

For Year Ended 2014

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>\$ 16,668</u>
2	Operating Expenses (From Page 3, line 33)	\$ 26,685	
3	403 Depreciation Expense	\$ 7,202	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	\$ 50	
7	408.11 Property Taxes	\$ 696	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees		
9B			
9C			
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes	\$ 20	
12	410.10 Provision for Deferred Income Tax - Federal		
13	410.11 Provision for Deferred Income Tax - State		
14	411 Provision for Deferred Utility Income Tax Credits		
15	412 Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)	\$ 34,653	
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>\$ (17,984)</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	\$ -	
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income	\$ 7	
25	426 Miscellaneous Non-Utility Expense		
26	408.20 Other Taxes, Non-Utility Operations		
27	409-20 Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u>\$ 7</u>
29	Gross Income (add lines 19 & 28)		<u>\$ (17,978)</u>
30	427.3 Interest Exp. on Long-Term Debt		
31	427.5 Other Interest Charges		<u>\$ -</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><u>\$ (17,978)</u></u>

Name: Rickel Water Company

ACCOUNT 101 PLANT IN SERVICE DETAIL
 For Year Ended 2014

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	\$ 2,098			\$ 2,098
2 302	Franchises and Consents	\$ -			\$ -
3 303	Land & Land Rights	\$ 5,094			\$ 5,094
4 304	Structures and Improvements	\$ 13,103			\$ 13,103
5 305	Collecting & Impounding Reservoirs	\$ -			\$ -
6 306	Lake, River & Other Intakes	\$ -			\$ -
7 307	Wells	\$ 54,380			\$ 54,380
8 308	Infiltration Galleries & Tunnels	\$ -			\$ -
9 309	Supply Mains	\$ -			\$ -
10 310	Power Generation Equipment	\$ -			\$ -
11 311	Power Pumping Equipment	\$ 17,298			\$ 17,298
12 320	Purification Systems	\$ -			\$ -
13 330	Distribution Reservoirs & Standpipes	\$ -			\$ -
14 331	Trans. & Distrib. Mains & Accessories	\$ 90,172			\$ 90,172
15 333	Services	\$ -			\$ -
16 334	Meters and Meter Installations	\$ 14,862	\$ -		\$ 14,862
17 335	Hydrants	\$ -			\$ -
18 336	Backflow Prevention Devices	\$ -			\$ -
19 339	Other Plant & Misc. Equipment	\$ -			\$ -
20 340	Office Furniture and Equipment	\$ 3,727			\$ 3,727
21 341	Transportation Equipment	\$ -			\$ -
22 342	Stores Equipment	\$ -			\$ -
23 343	Tools, Shop and Garage Equipment	\$ -			\$ -
24 344	Laboratory Equipment	\$ -			\$ -
25 345	Power Operated Equipment	\$ 1,585			\$ 1,585
26 346	Communications Equipment	\$ -			\$ -
27 347	Miscellaneous Equipment	\$ -			\$ -
28 348	Other Tangible Property	\$ -			\$ -
29	TOTAL PLANT IN SERVICE	\$ 202,320	\$ -	\$ -	\$ 202,320

(Add lines 1 - 28)

Enter beginning & end of year totals on Pg 7, Line 1

Name: Rickel Water Company

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2014

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	4.09%	\$ 8,476	\$ 9,012	\$ 536
2 305	Collecting & Impounding Reservoirs				\$ -
3 306	Lake, River & Other Intakes				\$ -
4 307	Wells	4.52%	\$ 42,317	\$ 44,775	\$ 2,458
5 308	Infiltration Galleries & Tunnels				\$ -
6 309	Supply Mains				\$ -
7 310	Power Generation Equipment				\$ -
8 311	Power Pumping Equipment	1.68%	\$ 4,999	\$ 5,290	\$ 291
9 320	Purification Systems				\$ -
10 330	Distribution Reservoirs & Standpipes				\$ -
11 331	Trans. & Distrib. Mains & Accessories	4.02%	\$ 54,076	\$ 57,705	\$ 3,629
12 333	Services				\$ -
13 334	Meters and Meter Installations	1.94%	\$ 4,291	\$ 4,579	\$ 288
14 335	Hydrants				\$ -
15 336	Backflow Prevention Devices				\$ -
16 339	Other Plant & Misc. Equipment				\$ -
17 340	Office Furniture and Equipment	0.00%	\$ 980	\$ 980	\$ -
18 341	Transportation Equipment				\$ -
19 342	Stores Equipment				\$ -
20 343	Tools, Shop and Garage Equipment				\$ -
21 344	Laboratory Equipment				\$ -
22 345	Power Operated Equipment				\$ -
23 346	Communications Equipment				\$ -
24 347	Miscellaneous Equipment				\$ -
25 348	Other Tangible Property				\$ -
26	TOTALS (Add Lines 1 - 25)		\$ 115,139	\$ 122,341	\$ 7,202

Enter beginning & end of year totals on Pg 7, Line 7

Name: Rickel Water Company

BALANCE SHEET

For Year Ended 2014

ASSETS		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	101 Utility Plant in Service (From Pg 5, Line 29)	\$ 202,320	\$ 202,320	\$ -
2	102 Utility Plant Leased to Others			\$ -
3	103 Plant Held for Future Use			\$ -
4	105 Construction Work in Progress			\$ -
5	114 Utility Plant Aquisition Adjustment			\$ -
6	Subtotal (Add Lines 1 - 5)	\$ 202,320	\$ 202,320	\$ -
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	\$ 115,139	\$ 122,341	\$ 7,202
8	108.2 Accum. Depr. - Utility Plant Lease to Others			\$ -
9	108.3 Accum. Depr. - Property Held for Future Use			\$ -
10	110.1 Accum. Amort. - Utility Plant in Service	\$ 2,100	\$ 2,100	\$ -
11	110.2 Accum. Amort. - Utility Plant Lease to Others			\$ -
12	115 Accumulated Amortization - Aquisition Adj.			\$ -
13	Net Utility Plant (Line 6 less lines 7 - 12)	\$ 85,081	\$ 77,879	\$ (7,202)
14	123 Investment in Subsidiaries			\$ -
15	125 Other Investments			\$ -
16	Total Investments (Add lines 14 & 15)			\$ -
17	131 Cash	\$ 17,158	\$ 21,319	\$ 4,161
18	135 Short Term Investments			\$ -
19	141 Accts/Notes Receivable - Customers	\$ 2,456	\$ 1,527	\$ (930)
20	142 Other Receivables	\$ -	\$ -	\$ -
21	145 Receivables from Associated Companies			\$ -
22	151 Materials & Supplies Inventory			\$ -
23	162 Prepaid Expenses			\$ -
24	173 Unbilled (Accrued) Utility Revenue			\$ -
25	143 Provision for Uncollectable Accounts			\$ -
26	Total Current (Add lines 17 -24 less line 25)	\$ 19,614	\$ 22,845	\$ 3,231
27	181 Unamortized Debt Discount & Expense			\$ -
28	183 Preliminary Survey & Investigation Charges			\$ -
29	184 Deferred Rate Case Expenses			\$ -
30	186 Other Deferred Charges	\$ 2,019	\$ 2,019	\$ -
31	Total Assets (Add lines 13, 16 & 26 - 30)	\$ 106,714	\$ 102,743	\$ (3,971)

Name: Rickel Water Company

BALANCE SHEET

For Year Ended 2014

LIABILITIES & CAPITAL

ACCT #	DESCRIPTION	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	201-3 Common Stock	\$ 68,430	\$ 68,430	\$ -
2	204-6 Preferred Stock			\$ -
3	207-13 Miscellaneous Capital Accounts	\$ 39,750	\$ 39,750	\$ -
4	214 Appropriated Retained Earnings			\$ -
5	215 Unappropriated Retained Earnings	\$ (200,360)	\$ (219,788)	\$ (19,428)
6	216 Reacquired Capital Stock			\$ -
7	218 Proprietary Capital			\$ -
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ (92,180)	\$ (111,608)	\$ (19,428)
9	221-2 Bonds			\$ -
10	223 Advances from Associated Companies			\$ -
11	224 Other Long - Term Debt			\$ -
12	231 Accounts Payable	\$ 1,484	\$ 678	\$ (806)
13	232 Notes Payable	\$ 22,339	\$ 21,691	\$ (648)
14	233 Accounts Payable - Associated Companies			\$ -
15	235 Customer Deposits (Refundable)			\$ -
16	236.11 Accrued Other Taxes Payable			\$ -
17	236.12 Accrued Income Taxes Payable			\$ -
18	236.2 Accrued Taxes - Non-Utility			\$ -
19	237-40 Accrued Debt, Interest & Dividends Payable			\$ -
20	241 Misc. Current & Accrued Liabilities	\$ 16,911	\$ 33,822	\$ 16,911
21	251 Unamortized Debt Premium			\$ -
22	252 Advances for Construction			\$ -
23	253 Other Deferred Liabilities			\$ -
24	255.1 Accumulated Investment Tax Credits - Utility			\$ -
25	255.2 Accum. Investment Tax Credits - Non-Utility			\$ -
26	261-5 Operating Reserves			\$ -
27	271 Contributions in Aid of Construction	\$ 173,250	\$ 173,250	\$ -
28	272 Accum. Amort. of Contrib. in Aid of Const. **	\$ (15,091)	\$ (15,091)	\$ -
29	281-3 Accumulated Deferred Income Taxes			\$ -
30	Total Liabilities (Add lines 9 - 29)	\$ 198,894	\$ 214,351	\$ 15,457
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	\$ 106,714	\$ 102,743	\$ (3,971)

**** Only if Commission Approved**

Name: Rickel Water Company

STATEMENT OF RETAINED EARNINGS

For Year Ended 2014

1	Retained Earnings Balance @ Beginning of Year	\$ (200,360)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	\$ (17,978)
3	Other Credits to Account	_____
4	Dividends Paid or Appropriated	_____
5	Other Distributions of Retained Earnings	\$ (1,450)
6	Retained Earnings Balance @ End of Year	<u>\$ (219,788)</u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
	Common, no par value	109,336	109,336	0

DETAIL OF LONG-TERM DEBT

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
	Note Payable K & C Rickel		\$ 21,691	\$ 0	\$ 0

Name: Rickel Water Company

SYSTEM ENGINEERING DATA

For Year Ended 2014

1 Provide an updated system map if significant changes have been made to the system during the year.

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
1.5 Miles West on Brunner Road	125	None	4,701	Well
from Highway 95, north side of road, before railroad tracks				

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
1.5 Miles West on Brunner Road	2,000	2,000	Pressure	Steel
from Highway 95, north side of road, before railroad tracks				

(Duplicate form and attach if necessary. Asterisk facilities added this year.)

Name: Rickel Water Company

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 2014

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	8"	6,720	0	0	6,720
	6"	9,996	0	0	9,996

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	37	37	6,616	7,724
2B Commercial				
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection				
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities	1	1	6,335	6,976
TOTALS (Add lines 2 through 8)	38	38	12,951	14,700

RICKEL WATER COMPANY

PO BOX 1261

HAYDEN LAKE, ID 83835

Ken Rickel, General Manager

Telephone: 208-683-8105 or 208-660-2560

Fax: 208-683-4315

To Our Customers:

This is a summary of the rules for termination of service for all Rickel Water Company customers as determined by the Idaho Public Utilities Commission (IPUC), as of March 1, 1997. These rules cover the rights and responsibilities of the customer and the Rickel Water Company. An explanation of our rate schedule, other fees and landscaping restrictions has also been included.

If you have any questions concerning this information, please contact:

Rickel Water Company
PO Box 1261
Hayden Lake, ID 83835
208-683-8105 or 208-660-2560
208-683-4315 (fax)

OR

IPUC
PO Box 83720
Boise, ID 83720-0074
208-334-0300
800-432-0369

RULES FOR TERMINATION OF SERVICE

TERMINATION WITH PRIOR NOTICE

With proper customer notice Rickel Water Company may deny or terminate water service for one of the following reasons:

1. Nonpayment of a past due bill or payment of a past due billing with a NSF check.
2. Failure to honor the terms of a payment arrangement.
3. Obtaining service by false identity.
4. Refusing to allow access to the water meter shut-off valve.
5. Willfully wasting service through improper equipment or otherwise.
6. Failure to apply for service.

TERMINATION WITHOUT PRIOR NOTICE

Rickel Water Company may deny or terminate water service without notice for one of the following reasons:

1. A situation exists that is immediately dangerous to life, physical safety or property.
2. To prevent a violation of federal, state or local safety or health codes.
3. Service is obtained, diverted or used without the authorization of Rickel Water Company.
4. Rickel Water Company has diligently attempted to notify you of termination and has been unable to contact you.
5. If ordered by any court, The Commission, or any other duly authorized public authority.

(continued on next page)

Rickel Water Company

Customer Rules

NOTIFICATION AND BILLING

1. Meters will be read between the first and the fifth day of each month (weather permitting). Invoices will be sent out on the fifth day with payment due on or before the 20th of the same month. During the winter months a basic monthly fee of \$30.00 per month will be charged. At the next reading of the meters, you will be billed for any water used over 15,000 gallons per month.
2. An invoice will be considered past due (25) twenty-five days after the invoice date. A written notice of termination must be mailed at least (7) seven days before the proposed termination date.
3. At least (24) twenty-four hours before the service is terminated, a notice will be left at the property advising you of the steps needed to have services continued or restored.
4. When the 24-hour period has ended, another attempt will be made to contact you in person or by phone before service is terminated.
5. No additional notice of termination is required if upon receipt of a termination notice
 - The customer makes a payment arrangement and subsequently fails to keep that arrangement,
 - The customer tenders payment with a dishonored check, either at a Water Company collection visit to terminate service or by mail.

PAYMENT ARRANGEMENTS AND SPECIAL CIRCUMSTANCES

If you cannot pay your bill in full or you receive a notice of termination, please call our office.

Payment arrangements can be made to avoid termination of service.

Termination of service will be postponed thirty (30) days from the date of a written certification from a licensed physician or public health official stating the name of the person who is ill and their relationship to the customer. The certification must show the name, title and signature of the person certifying that the termination of service will aggravate or create a medical emergency for a permanent resident of your household.

COMPLAINT PROCEDURES

If, at any time, you have a complaint concerning the termination of service, policies and practices or any other matter regarding our service please contact Rickel Water Company in person, by telephone or in writing. Your complaint will be investigated promptly and thoroughly. You will be notified in writing the results of the investigation and we will make every effort to resolve the complaint.

If you are dissatisfied with the proposed resolution of your complaint, you may ask the IPUC to review the matter. Your request may be done orally or in writing. Your service will not be disconnected while the complaint is being investigated by the Rickel Water Company or the IPUC.

(continued on next page)

Rickel Water Company

Customer Rules

RESTRICTION OF TERMINATION OF SERVICE

Service cannot be disconnected on Friday after 2:00 p.m., on Saturday, Sunday, any legal holidays recognized by the State of Idaho or 2:00 p.m. on any day immediately before any legal holiday. Service may only be terminated between the hours of 8:00 a.m. and 4:00 p.m. Pacific Standard Time. The employee sent to the premises to terminate the services will identify him/herself to you and state the purpose of the visit. This person is authorized to accept payment in full.

HOOKUP

The Rickel Water Company reserves the right to deny hookups during the winter months due to adverse weather conditions. New hookups will be scheduled as soon as weather conditions permit.

HOOKUP CHARGES AND FEES

A one-time hookup charge of \$6,000.00 will be paid in advance for any new service hookup. The extra costs of an out of the ordinary circumstances requiring additional equipment or special construction techniques involved in the installation of a new service connection will be agree to in advance and put into writing by the customer and the Rickel Water Company. Only one residence per hookup is allowed, one stock tank will also be permitted. No irrigation of property will be permitted.

The monthly rate is \$30.00 per month for the first 15,000 gallons of water used. Water will be billed at \$1.10 per thousand gallons after the first 15,000 gallons used. Meters will be read between the 1st and the 5th of the month. Payment is due in full (20) twenty days after the billing date and a bill may be considered delinquent (25) twenty-five days after the billing date. Arrangements can be made to pay in advance monthly, quarterly, semi-annually or annually.

Any customer check returned to Rickel Water Company due to insufficient funds will be subject to a \$25.00 NSF fee, which will be added to the customer's account. The customer will be contacted by Rickel Water Company staff to make payment arrangements, as the current balance and the NSF fee are due immediately.

RECONNECTION FEE

If water service has been terminated, any balance due plus a reconnection fee of (\$25.00) twenty-five dollars must be paid in full before service can be restored.

LANDSCAPING AROUND METERS

Any landscaping to be placed within 6 feet in all directions of your water meter is required to have prior approval from the General Manager before the landscaping can be completed. Any landscaping completed prior to June 1, 2008 is exempt, with the understanding that if the current landscaping does interfere with future water meter maintenance, it may have to be altered by the property owner to comply with this rule.

**NO ONE EXCEPT AN AUTHORIZED AGENT OF THE RICKEL
WATER COMPANY SHALL TAMPER WITH, INTERFERE WITH,
REPAIR, CONNECT TO OR REPLACE ANY OF THE RICKEL WATER
COMPANY'S PROPERTY, EXCEPT IN THE CASE OF
EXTREME EMERGENCY**