

HVW-W

ANNUAL REPORT

OF

NAME

KEN & CATHY RICKEL
HAPPY VALLEY WATER
PO BOX 2306
HAYDEN LAKE ID 83835

RECEIVED
2014 MAY -8 AM 8:26
IDAHO PUBLIC
UTILITIES COMMISSION

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED

2013

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 2013**

COMPANY INFORMATION

1 Give full name of utility Happy Valley Water System Inc
 2 Date of Organization 6/1/2001
 3 Organized under the laws of the state of Idaho
 4 Address of Principal Office (number & street) 24461 Old Highway 95 N, Athol, ID 83801 (Not mailing address)
 5 P.O. Box (if applicable) PO Box 2306
 6 City Hayden
 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 Northwest 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 Highway 95 N
 City Athol
 State Idaho
 Zip 83801

NAME: Happy Valley Water System Inc

COMPANY INFORMATION (Cont.)

For the Year Ended 2013

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? No

18 **If yes:** Name of Organization _____
Name of owner or operator _____
Mailing Address _____
City _____
State _____
Zip _____

Gallons/CCF	\$Amount
-	\$ -

Water Purchased

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-2013 (All new customers receive a copy in their packet)
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: Happy Valley Water System Inc

REVENUE & EXPENSE DETAIL

For the Year Ended 2013

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	\$ 9,861
3	461.2	Metered Sales - Commercial, Industrial	
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)	\$ 9,861
9	* DEQ Fees Billed separately to customers		Booked to Acct # _____
10	** Hookup or Connection Fees Collected		Booked to Acct # 460
11	***Commission Approved Surcharges Collected		Booked to Acct # 460
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	\$ 35,951
13	601.7	Labor - Customer Accounts	\$ 300
14	601.8	Labor - Administrative & General	\$ 5,031
15	603	Salaries, Officers & Directors	
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	\$ 2,003
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	\$ 397
21	620.7-8	Materials & Supplies - Administrative & General	\$ 368
22	631-34	Contract Services - Professional	\$ 1,575
23	635	Contract Services - Water Testing	\$ 600
24	636	Contract Services - Other	\$ 2,245
25	641-42	Rentals - Property & Equipment	
26	650	Transportation Expense	\$ 213
27	656-59	Insurance	\$ 458
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	\$ 854
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		\$ 49,996

Name: Happy Valley Water System Inc

INCOME STATEMENT

For Year Ended 2013

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		\$ 9,861
2	Operating Expenses (From Page 3, line 33)	\$ 49,996	
3	403 Depreciation Expense	\$ 891	
4	406 Amortization, Utility Plant Aquisition Adj.	\$ -	
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	\$ 50	
7	408.11 Property Taxes	\$ 111	
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)	\$ 51,067	
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)		\$ (41,206)
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income	\$ 2	
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		
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)		\$ 2
29	Gross Income (add lines 19 & 28)		\$ (41,204)
30	427.3 Interest Exp. on Long-Term Debt		
31	427.5 Other Interest Charges		
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		\$ (41,204)

Name: Happy Valley Water System Inc

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 2013

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	\$ 3,070			\$ 3,070
2 302	Franchises and Consents				\$ -
3 303	Land & Land Rights				\$ -
4 304	Structures and Improvements	\$ 1,444			\$ 1,444
5 305	Collecting & Impounding Reservoirs				\$ -
6 306	Lake, River & Other Intakes				\$ -
7 307	Wells				\$ -
8 308	Infiltration Galleries & Tunnels				\$ -
9 309	Supply Mains				\$ -
10 310	Power Generation Equipment				\$ -
11 311	Power Pumping Equipment	\$ 7,447			\$ 7,447
12 320	Purification Systems				\$ -
13 330	Distribution Reservoirs & Standpipes				\$ -
14 331	Trans. & Distrib. Mains & Accessories				\$ -
15 333	Services				\$ -
16 334	Meters and Meter Installations	\$ 2,674			\$ 2,674
17 335	Hydrants				\$ -
18 336	Backflow Prevention Devices				\$ -
19 339	Other Plant & Misc. Equipment				\$ -
20 340	Office Furniture and Equipment				\$ -
21 341	Transportation Equipment				\$ -
22 342	Stores Equipment				\$ -
23 343	Tools, Shop and Garage Equipment				\$ -
24 344	Laboratory Equipment				\$ -
25 345	Power Operated Equipment				\$ -
26 346	Communications Equipment				\$ -
27 347	Miscellaneous Equipment				\$ -
28 348	Other Tangible Property				\$ -
29	TOTAL PLANT IN SERVICE	\$ 14,634	\$ -	\$ -	\$ 14,634
	(Add lines 1 - 28)				
			Enter beginning & end of year totals on Pg 7, Line 1		

Name: Happy Valley Water System Inc

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 2013

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements				\$ -
2 305	Collecting & Impounding Reservoirs				\$ -
3 306	Lake, River & Other Intakes				\$ -
4 307	Wells				\$ -
5 308	Infiltration Galleries & Tunnels				\$ -
6 309	Supply Mains				\$ -
7 310	Power Generation Equipment				\$ -
8 311	Power Pumping Equipment	11.96%	\$ 10,309	\$ 11,200	\$ 891
9 320	Purification Systems				\$ -
10 330	Distribution Reservoirs & Standpipes				\$ -
11 331	Trans. & Distrib. Mains & Accessories				\$ -
12 333	Services				\$ -
13 334	Meters and Meter Installations				\$ -
14 335	Hydrants				\$ -
15 336	Backflow Prevention Devices				\$ -
16 339	Other Plant & Misc. Equipment				\$ -
17 340	Office Furniture and Equipment				\$ -
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)		\$ 10,309	\$ 11,200	\$ 891

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

Name: Happy Valley Water System Inc

BALANCE SHEET

For Year Ended 2013

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)	\$ 14,634	\$ 14,634	\$ -
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)	\$ 14,634	\$ 14,634	\$ -
7	108.1 Accumulated Depreciation (From Pg 6, Line 26)	\$ 10,309	\$ 11,200	\$ 891
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			\$ -
11	110.2 Accum. Amort. - Utility Plant Lease to Others			\$ -
12	115 Accumulated Amortization - Aquisition Adj.	\$ 1,964	\$ 1,964	\$ -
13	Net Utility Plant (Line 6 less lines 7 - 12)	\$ 2,362	\$ 1,471	\$ (891)
14	123 Investment in Subsidiaries			\$ -
15	125 Other Investments			\$ -
16	Total Investments (Add lines 14 & 15)			\$ -
17	131 Cash	\$ 5,674	\$ 4,277	\$ (1,397)
18	135 Short Term Investments			\$ -
19	141 Accts/Notes Receivable - Customers	\$ 73	\$ (44)	\$ (117)
20	142 Other Receivables		\$ 1,200	\$ 1,200
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)	\$ 5,747	\$ 5,432	\$ (315)
27	181 Unamortized Debt Discount & Expense			\$ -
28	183 Preliminary Survey & Investigation Charges			\$ -
29	184 Deferred Rate Case Expenses	\$ -	\$ -	\$ -
30	186 Other Deferred Charges			\$ -
31	Total Assets (Add lines 13, 16 & 26 - 30)	\$ 8,109	\$ 6,903	\$ (1,206)

Name: Happy Valley Water System Inc

BALANCE SHEET

For Year Ended 2013

<u>LIABILITIES & CAPITAL</u>		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock	\$ 10,000	\$ 10,000	\$ -
2	204-6 Preferred Stock			\$ -
3	207-13 Miscellaneous Capital Accounts	\$ 500	\$ 500	\$ -
4	214 Appropriated Retained Earnings	\$ (11,955)	\$ (53,039)	\$ (41,084)
5	215 Unappropriated Retained Earnings			\$ -
6	216 Reacquired Capital Stock			\$ -
7	218 Proprietary Capital			\$ -
8	Total Equity Capital (Add Lines 1-5+7 less line 6)	\$ (1,455)	\$ (42,539)	\$ (41,084)
9	221-2 Bonds			\$ -
10	223 Advances from Associated Companies			\$ -
11	224 Other Long - Term Debt			\$ -
12	231 Accounts Payable	\$ 2,464	\$ 2,332	\$ (132)
13	232 Notes Payable	\$ 1,400	\$ 1,400	\$ -
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	\$ 5,700	\$ 45,711	\$ 40,011
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			\$ -
28	272 Accum. Amort. of Contrib. in Aid of Const. **			\$ -
29	281-3 Accumulated Deferred Income Taxes			\$ -
30	Total Liabilities (Add lines 9 - 29)	\$ 9,564	\$ 49,443	\$ 39,879
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)	\$ 8,109	\$ 6,903	\$ (1,206)

**** Only if Commission Approved**

Name: Happy Valley Water System Inc

STATEMENT OF RETAINED EARNINGS
For Year Ended 2013

1	Retained Earnings Balance @ Beginning of Year	\$	(11,835)
2	Amount Added from Current Year Income (From Pg 4, Line 32)	\$	(41,204)
3	Other Credits to Account		
4	Dividends Paid or Appropriated	\$	-
5	Other Distributions of Retained Earnings	\$	-
6	Retained Earnings Balance @ End of Year	<u>\$</u>	<u>(53,039)</u>

CAPITAL STOCK DETAIL

		No. Shares Authorized	No. Shares Outstanding	Dividends Paid
7	Description (Class, Par Value etc.)			
	Common, no par value	10,000	10,000	0

DETAIL OF LONG-TERM DEBT

	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued
8					

Name: Happy Valley Water System Inc

SYSTEM ENGINEERING DATA
 (continued)
 For Year Ended 2013

4 Pump information for ALL system pumps, including wells and boosters.

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
1) Well-Submersible	20	100	20	24,203 KW

**** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year. Attach additional sheets if inadequate space is available on this page.**

- 5 If Wells are metered:
- What was the total amount pumped this year? 6,447,780
 - What was the total amount pumped during peak month? 1,656,108
 - What was the total amount pumped on the peak day? N/A
- 6 If customers are metered, what was the total amount sold in peak month? 1,656,108
- 7 Was your system designed to supply fire flows? No
 If Yes: What is current system rating? _____
- 8 How many times were meters read this year? 4
 During which months? May, June,
July, August
- 9 How many additional customers could be served with no system improvements except a service line and meter? 0
 How many of those potential additions are vacant lots? _____
- 10 Are backbone plant additions anticipated during the coming year? NO
 If Yes, attach an explanation of projects and anticipated costs!
- 11 In what year do you anticipate that the system capacity (supply, storage or distribution) will have to be expanded? Unknown

Name: Happy Valley Water System Inc

SYSTEM ENGINEERING DATA
(continued)
For Year Ended 2013

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	4"	6,500	0	0	6,500
	2"	10,000	0	0	10,000

CUSTOMER STATISTICS

	Number of Customers		Thousands of Gallons Sold	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	27	27	6,448	6,003
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				
TOTALS (Add lines 2 through 8)	27	27	6,448	6,003

CERTIFICATE

State of Idaho)
County of Kootenai) ss

WE, the undersigned, Kenneth W. Rickel and Catherine L. Rickel, of the Happy Valley Water System Inc, utility, on our oath do severally say that the foregoing report has been prepared under our direction, from the original books, papers and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

Kenneth W. Rickel
(Chief Officer)

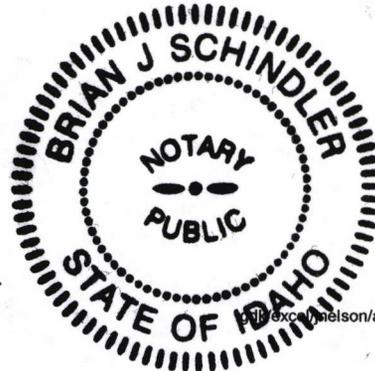
Catherine L. Rickel
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 5th day of May, 2014

Brian Schindler
NOTARY PUBLIC

My Commission Expires 9-25-2019



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HAPPY VALLEY WATER SYSTEM INC

PO BOX 2306

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 Happy Valley Water System Inc customers as determined by the Idaho Public Utilities Commission (IPUC). These rules cover the rights and responsibilities of the Customer and the Utility. An explanation of our rate schedule has also been included.

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

Happy Valley Water System Inc
PO Box 2306
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 Happy Valley Water System Inc 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

Happy Valley Water System Inc 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 Happy Valley Water System Inc.
4. Happy Valley Water System Inc 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)

Happy Valley Water System Inc

Customer Rules

NOTIFICATION AND BILLING

1. Meters will be read on or about the 22nd of each month (weather permitting). Invoices will be sent out on the 10th of the month following with payment due by the 25th of each month. The basic monthly fee is \$27.00 per month at this time.
2. A billing is considered past due (25) twenty-five days after the invoice date. A 1% late fee is applied to past due accounts.
3. A written notice of termination must be mailed at least (7) seven days before the proposed termination date.
4. 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 restored.
5. Only a (24) twenty-four hour notice is required if you do not keep a payment arrangement or the payment is not honored by the bank.

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.

If you cannot pay your bill and a member of your household is seriously ill or there is a medical emergency, Happy Valley Water System Inc will postpone termination of service for (30) days. 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 and the name, title and signature of the person certifying the serious illness or medical emergency.

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 Happy Valley Water System Inc in person, by telephone or in writing. Your complaint will be investigated promptly and thoroughly. You will be notified orally or in writing. Your service will not be disconnected while the complaint is being investigated by the utility or the IPUC.

RESTRICTION OF TERMINATION OF SERVICE

Service cannot be disconnected on Friday, Saturday, Sunday or 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. 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.

(continued on next page)

Happy Valley Water System Inc

Customer Rules

HOOKUP

The Happy Valley Water System Inc 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 \$500.00 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 agreed to in advance and put into writing by the customer and the Happy Valley Water System Inc. One residence per hookup is allowed.

The monthly rate is \$27.00 per month, which includes 20,000 gallons. There is a commodity charge of \$0.70/1,000 gallons for all consumption in excess of 20,000 gallons. Payment is due in full by the 25th of the month and is considered delinquent by the 5th of the month following billing. A 1% (one percent) per month service charge will be added to all past due amounts. Arrangements can be made to pay in advance monthly, quarterly, semi-annually or annually.

RECONNECTION FEE

If water service has been terminated, any balance due plus a reconnection fee of (\$20.00) twenty dollars is due.

NO ONE EXCEPT AN AUTHORIZED AGENT OF THE RICKEL WATER COMPANY SHALL TAMPER WITH, INTERFERE WITH, MAKE REPAIRS, CONNECTIONS OR REPLACEMENTS OF OR TO ANY OF THE COMPANY'S PROPERTY, EXCEPT IN THE CASE OF
EXTREME EMERGENCY