

**ANNUAL REPORT**

Of

Company Name: Jackson Spring Estates Home and Property Owners Assoc.  
PO Box 133

Mailing Address: Alpine AZ  
85920-0133

Docket No.: W-02486A  
For the Year Ended: 12/31/24

**RECEIVED BY EMAIL**  
**02/16/2025, 2:22 PM**  
**ARIZONA CORPORATION COMMISSION**  
**UTILITIES DIVISION**

**WATER UTILITY**

To

Arizona Corporation Commission

**Due on April 15th**

Email: Util-Compliance@azcc.gov, mail or deliver the completed Annual Report to:  
Arizona Corporation Commission  
Compliance Section - Utilities Division  
1200 West Washington Street  
Phoenix, Arizona 85007

Application Type: Original Filing  
Application Date: 2/18/2025

ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Jackson Spring Estates Home and Property Owners Assoc.  
A Class ☐ Utility

For the Calendar Year Ended: 12/31/24

Primary Address: 

PO Box 133			
City: <table border="1"><tr><td>Alpine</td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td>85920</td></tr></table>	Alpine	Arizona	85920
Alpine			
Arizona			
85920			

Telephone Number: 

602-908-0193
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Date of Original Organization of Utility: 

5/18/1987
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Person to whom correspondence should be addressed concerning this report:

Name: 

William H Johnston
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Telephone No. : 

602-908-0193
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Address: 

PO Box 133			
City: <table border="1"><tr><td>Alpine</td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td>85920</td></tr></table>	Alpine	Arizona	85920
Alpine			
Arizona			
85920			

  
Email: 

Jacksonspringhoa@gmail.com
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NA
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Name: 

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Telephone No. : 

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Address: 

City: <table border="1"><tr><td></td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td></td></tr></table>		Arizona	
Arizona			

  
Email: 

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NA
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Name: 

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Telephone No. : 

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Address: 

City: <table border="1"><tr><td></td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td></td></tr></table>		Arizona	
Arizona			

  
Email: 

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NA
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Name: 

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Telephone No. : 

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Address: 

City: <table border="1"><tr><td></td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td></td></tr></table>		Arizona	
Arizona			

  
Email: 

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NA
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Name: 

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Telephone No. : 

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Address: 

City: <table border="1"><tr><td></td></tr></table> State: <table border="1"><tr><td>Arizona</td></tr></table> Zip Code: <table border="1"><tr><td></td></tr></table>		Arizona	
Arizona			

  
Email: 

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Ownership: 

Association--Cooperative
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Counties Served: 

Apache
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ARIZONA CORPORATION COMMISSION  
WATER UTILITY ANNUAL REPORT  
Jackson Spring Estates Home and Property Owners Assoc.

<b>Important changes during the year</b>
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No	For those companies not subject to the affiliated interest rules, has there been a change in ownership or direct control during the year?
	If yes, please provide specific details in the box below.

No	Has the company been notified by any other regulatory authorities during the year, that they are out of compliance?
	If yes, please provide specific details in the box below.

Utility Plant in Service (Water)							
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Accumulated Depreciation	OCLD (OC less AD)
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchises	0	0	0	0	0	0
303	Land and Land Rights	6,500	0	0	6,500	0	6,500
304	Structures and Improvements	16,450	0	0	16,450	0	16,450
305	Collecting & Improving Reservoirs	0	0	0	0	0	0
306	Lake, River, Canal Intakes	0	0	0	0	0	0
307	Wells and Springs	3,900	0	0	3,900	0	3,900
308	Infiltration Galleries	0	0	0	0	0	0
309	Supply Mains	0	0	0	0	0	0
310	Power Generation Equipment	0	0	0	0	0	0
311	Pumping Equipment	25,000	0	0	25,000	0	25,000
320	Water Treatment Equipment	0	0	0	0	0	0
320.1	Water Treatment Plants	0	0	0	0	0	0
320.2	Solution Chemical Feeders	0	0	0	0	0	0
320.3	Point-of-Use Treatment Devices	0	0	0	0	0	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0
330.1	Storage Tanks	0	0	0	0	0	0
330.2	Pressure Tanks	0	0	0	0	0	0
331	Transmission and Distribution Mains	0	0	0	0	0	0
333	Services	0	0	0	0	0	0
334	Meters and Meter Installations	0	0	0	0	0	0
335	Hydrants	0	0	0	0	0	0
336	Backflow Prevention Devices	0	0	0	0	0	0
339	Other Plant and Misc. Equipment	81,000	0	0	81,000	0	81,000
340	Office Furniture and Equipment	0	0	0	0	0	0
340.1	Computer & Software	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	0	0	0
342	Stores Equipment	0	0	0	0	0	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	0	0	0
346	Communication Equipment	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	0	0	0
348	Other Tangible Plant	0	0	0	0	0	0
	<b>Totals</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,850</b>	<b>\$0</b>	<b>\$132,850</b>

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Depreciation Expense for the Current Year (Water)  
12/31/24

Depreciation Expense for the Current Year (Water)									
Account No.	Description	Beginning Year Original Cost	Current Year Additions	Current Year Retirements	Adjusted Original Cost	Fully Depreciated/Non- depreciable Plant	Depreciable Plant	Depreciation Percentages	Depreciation Expense
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
302	Franchises	0	0	0	0	0	0	0.00%	0
303	Land and Land Rights	6,500	0	0	6,500	0	6,500	5.00%	325
304	Structures and Improvements	16,450	0	0	16,450	0	16,450	5.00%	823
305	Collecting & Improving Reservoirs	0	0	0	0	0	0	0.00%	0
306	Lake, River, Canal Intakes	0	0	0	0	0	0	0.00%	0
307	Wells and Springs	3,900	0	0	3,900	0	3,900	5.00%	195
308	Infiltration Galleries	0	0	0	0	0	0	0.00%	0
309	Supply Mains	0	0	0	0	0	0	0.00%	0
310	Power Generation Equipment	0	0	0	0	0	0	0.00%	0
311	Pumping Equipment	25,000	0	0	25,000	0	25,000	5.00%	1,250
320	Water Treatment Equipment	0	0	0	0	0	0	0.00%	0
320.1	Water Treatment Plants	0	0	0	0	0	0	0.00%	0
320.2	Solution Chemical Feeders	0	0	0	0	0	0	0.00%	0
320.3	Point-of-Use Treatment Devices	0	0	0	0	0	0	0.00%	0
330	Distribution Reservoirs and Standpipes	0	0	0	0	0	0	0.00%	0
330.1	Storage Tanks	0	0	0	0	0	0	0.00%	0
330.2	Pressure Tanks	0	0	0	0	0	0	0.00%	0
331	Transmission and Distribution Mains	0	0	0	0	0	0	0.00%	0
333	Services	0	0	0	0	0	0	0.00%	0
334	Meters and Meter Installations	0	0	0	0	0	0	0.00%	0
335	Hydrants	0	0	0	0	0	0	0.00%	0
336	Backflow Prevention Devices	0	0	0	0	0	0	0.00%	0
339	Other Plant and Misc. Equipment	81,000	0	0	81,000	0	81,000	5.00%	4,050
340	Office Furniture and Equipment	0	0	0	0	0	0	0.00%	0
340.1	Computer & Software	0	0	0	0	0	0	0.00%	0
341	Transportation Equipment	0	0	0	0	0	0	0.00%	0
342	Stores Equipment	0	0	0	0	0	0	0.00%	0
343	Tools, Shop and Garage Equipment	0	0	0	0	0	0	0.00%	0
344	Laboratory Equipment	0	0	0	0	0	0	0.00%	0
345	Power Operated Equipment	0	0	0	0	0	0	0.00%	0
346	Communication Equipment	0	0	0	0	0	0	0.00%	0
347	Miscellaneous Equipment	0	0	0	0	0	0	0.00%	0
348	Other Tangible Plant	0	0	0	0	0	0	0.00%	0
	<b>Subtotal</b>	\$132,850	\$0	\$0	\$132,850	\$0	\$132,850		\$6,643

Contribution(s) in Aid of Construction (Gross)	\$0
Less: Non Amortizable Contribution(s)	0
Fully Amortized Contribution(s)	0
Amortizable Contribution(s)	<u>\$0</u>
Times: Proposed Amortization Rate	5.00%
<b>Amortization of CIAC</b>	\$0

Less: Amortization of CIAC \$0

**DEPRECIATION EXPENSE** \$6,643

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Balance Sheet Assets  
12/31/24

Balance Sheet Assets				
	Assets		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	<b>Current and Accrued Assets</b>			
131	Cash		\$19,410	\$20,649
134	Working Funds		0	0
135	Temporary Cash Investments		0	0
141	Customer Accounts Receivable		0	0
146	Notes Receivable from Associated Companies		0	0
151	Plant Material and Supplies		0	0
162	Prepayments		0	0
174	Miscellaneous Current and Accrued Assets		0	0
	<b>Total Current and Accrued Assets</b>		<b>\$19,410</b>	<b>\$20,649</b>
Account No.	<b>Fixed Assets</b>			
101	Utility Plant in Service*		\$132,850	\$132,850
103	Property Held for Future Use		0	0
105	Construction Work in Progress		0	0
108	Accumulated Depreciation (enter as negative)*		0	0
121	Non-Utility Property		0	0
122	Accumulated Depreciation - Non Utility		0	0
	<b>Total Fixed Assets</b>		<b>\$132,850</b>	<b>\$132,850</b>
	<b>Total Assets</b>		<b>\$152,260</b>	<b>\$153,499</b>

\*Note these items feed automatically from AR3 UPIS Page 4

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Balance Sheet Liabilities and Owners Equity

Balance Sheet Liabilities and Owners Equity				
	Liabilities		Balance at Beginning of Year (2024)	Balance at End of Year (2024)
Account No.	Current Liabilities			
231	Accounts Payable		\$0	\$0
232	Notes Payable (Current Portion)		0	0
234	Notes Payable to Associated Companies		0	0
235	Customer Deposits		0	0
236	Accrued Taxes		0	0
237	Accrued Interest		0	0
242	Miscellaneous Current and Accrued Liabilities		0	0
	<b>Total Current Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	Long Term Debt			
224	Long Term Debt (Notes and Bonds)		\$0	\$0
	Deferred Credits			
251	Unamortized Premium on Debt		\$0	\$0
252	Advances in Aid of Construction		0	0
255	Accumulated Deferred Investment Tax Credits		0	0
271	Contributions in Aid of Construction		0	0
272	Less: Amortization of Contributions		0	0
281	Accumulated Deferred Income Tax		0	0
	<b>Total Deferred Credits</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities</b>		<b>\$0</b>	<b>\$0</b>
	Capital Accounts			
201	Common Stock Issued		\$0	\$0
211	Other Paid-In Capital		0	0
215	Retained Earnings		0	0
218	Proprietary Capital (Sole Props and Partnerships)		0	0
	<b>Total Capital</b>		<b>\$0</b>	<b>\$0</b>
	<b>Total Liabilities and Capital</b>		<b>\$0</b>	<b>\$0</b>

**Note: Total liabilities and Capital must match total assets for the beginning and end of the year!**

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Water Comparative Income Statement  
12/31/24

<b>Water Comparative Income Statement</b>			
Account No.	Calendar Year	Current Year 01/01/2024 - 12/31/2024	Last Year 01/01/2023 - 12/31/2023
	<b>Operating Revenue</b>		
461	Metered Water Revenue	\$4,980	\$4,692
460	Unmetered Water Revenue	0	0
462	Fire Protection Revenue	0	0
469	Guaranteed Revenues (Surcharges)	0	0
471	Miscellaneous Service Revenues	0	0
474	Other Water Revenue	6,000	0
	<b>Total Revenues</b>	<b>\$10,980</b>	<b>\$4,692</b>
	<b>Operating Expenses</b>		
601	Salaries and Wages	\$0	\$0
604	Employee Pensions and Benefits	0	0
610	Purchased Water	0	0
615	Purchased Power	1,270	1,000
618	Chemicals	0	0
620	Materials and Supplies	0	0
620.1	Repairs and Maintenance	6,728	2,774
620.2	Office Supplies and Expense	22	77
630	Contractual Services	0	0
631	Contractual Services - Engineering	0	0
632	Contractual Services - Accounting	0	0
633	Contractual Services - Legal	0	0
634	Contractual Services - Management Fees	0	0
635	Contractual Services - Water Testing	240	124
636	Contractual Services - Other	0	0
640	Rents	0	0
641	Rental of Building/Real Property	0	0
642	Rental of Equipment	0	0
650	Transportation Expenses	0	0
657	Insurance - General Liability	1,480	1,425
657.1	Insurance - Health and Life	0	0
665	Regulatory Commission Expense - Rate	0	0
670	Bad Debt Expense	0	0
675	Miscellaneous Expense	107	166
403	Depreciation Expense (From Schedule AR4)	6,643	6,643
408	Taxes Other Than Income	286	284
408.11	Property Taxes	148	256
409	Income Taxes	0	0
427.1	Customer Security Deposit Interest	0	0
	<b>Total Operating Expenses</b>	<b>\$16,924</b>	<b>\$12,749</b>
	<b>Operating Income / (Loss)</b>	<b>(\$5,944)</b>	<b>(\$8,057)</b>
	<b>Other Income / (Expense)</b>		
419	Interest and Dividend Income	\$0	\$0
421	Non-Utility Income	150	150
426	Miscellaneous Non-Utility (Expense)	0	0
427	Interest (Expense)	0	0
	<b>Total Other Income / (Expense)</b>	<b>\$150</b>	<b>\$150</b>
	<b>Net Income / (Loss)</b>	<b>(\$5,794)</b>	<b>(\$7,907)</b>



Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Full time equivalent employees  
12/31/24

<b>Full time equivalent employees</b>
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	Direct Company	Allocated	Outside service	Total
President	0.0	0.0	0.0	0.0
Vice-president	0.0	0.0	0.0	0.0
Manager	0.0	0.0	0.0	0.0
Engineering Staff	0.0	0.0	0.0	0.0
System Operator(s)	0.0	0.0	0.0	0.0
Meter reader	0.0	0.0	0.0	0.0
Customer Service	0.0	0.0	0.0	0.0
Accounting	0.0	0.0	0.0	0.0
Business Office	0.0	0.0	0.0	0.0
Rates Department	0.0	0.0	0.0	0.0
Administrative Staff	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
<b>Total</b>	0.0	0.0	0.0	0.0

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Supplemental Financial Data (Long-Term Debt)  
12/31/24

Supplemental Financial Data (Long-Term Debt)				
	Loan #1	Loan #2	Loan #3	Loan #4
Date Issued	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Source of Loan	0	0	0	0
ACC Decision No.	0	0	0	0
Reason for Loan	0	0	0	0
Dollar Amt. Issued	\$0	\$0	\$0	\$0
Amount Outstanding	\$0	\$0	\$0	\$0
Date of Maturity	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Interest Rate	0.00%	0.00%	0.00%	0.00%
Current Year Interest	\$0	\$0	\$0	\$0
Current Year Principal	\$0	\$0	\$0	\$0

Meter Deposit Balance at Test Year End:	\$0
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Meter Deposits Refunded During the Test Year:	\$0
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***List all bonds, notes, loans, and other types of indebtedness in which the proceeds were used in the provision of public utility service. Indebtedness incurred for personal uses by the owner of the utility should not be listed. Input 0 or none if there is nothing to report for that cell.***

[illegible]

Name of system water delivered to:	NA	
ADWR PCC Number:	NA	
Source of water delivered to another system	NA	

Name of system water received from:	NA		
ADWR PCC Number:		NA	
Source of water received	NA		
Well registry 55# (55-XXXXXX):			

Month	Water withdrawn (gallons)1	Water sold (gallons)2	Water delivered (sold) to other systems (gallons)3	Water received (purchased) from other systems (gallons)4	Estimated authorized use (gallons)5	Purchased Power Expense <sup>6</sup>	Purchased Power (kWh) <sup>7</sup>
January	34,100.00						
February	40,150.00						
March	44,030.00						
April	174,280.00						
May	94,500.00						
June	89,270.00						
July	68,300.00						
August	32,820.00						
September	59,400.00						
October	34,050.00						
November	21,380.00						
December	16,450.00						
<b>Totals</b>	<b>708,730.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>0</b>

If applicable, in the space below please provide a description for all un-metered water use along with amounts:

- |   |
|---|
| 1 Water withdrawn - Total gallons of water withdrawn from pumped sources.   |
| 2 Water sold - Total gallons from customer meters, and other sales such as construction water.  |
| 3 Water delivered (sold) to other systems - Total gallons of water delivered to other systems.  |
| 4 Water received (purchased) from other systems - Total gallons of water purchased/received from other systems.   |
| 5 Estimated authorized use - Total estimated gallons from authorized metered or unmetered use. Authorized uses such as flushing (mains, services and hydrants) draining/cleaning tanks, process, construction, fire fighting, etc. Non-authorized use (real losses) are service line breaks and leaks, water main breaks, meter inaccuracies and theft. |
| 6 Enter the total purchased power costs for the power meters associated with this system.   |
| 7 Enter the total purchased kWh used by the power meters associated with this system.   |

Water Utility Plant Description			
Name of the System:	NA		
ADEQ Public Water System Number:			NA
ADWR PCC Number:			NA

MAINS		
Sizes (inches)	Material	Length (feet)
2.00	PVC	150
4.00	PVC	3,000
6.00	PVC	300
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	
NA	NA	

SERVICE LINES		
Material	Percent of system	Year installed
NA		
NA		
NA		
NA		
NA		

BOOSTER PUMPS		
Horsepower	GPM	Quantity
3	80	2

STORAGE TANKS			
Capacity (gallons)	Material	Quantity	Year installed
15,000		1	1983

CUSTOMER METERS			
Size (inches)	Quantity	Percent over 1,000,000 gallons	Percent over 10 years old
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			
NA			

FIRE HYDRANTS	
Type	Quantity
Standard *	2
Other	

PRESSURE/BLADDER TANKS			
Capacity (gallons)	Material	Quantity	Year installed
86		6	1983

\* A standard fire hydrant has two 2.5 inch hose connection nozzles with 7.5 threads per inch, and one 4.5 inch pumper connection nozzle with 4 threads per inch.

Water Utility Plant Description (Continued)

For the following three items, list the utility owned assets in each category for each system.

TREATMENT EQUIPMENT:	10 Gallon Tank and Cover
STRUCTURES:	Framed Pp House 24'6" X 34'6"
OTHER:	

Customer and Other Information	
Name of the System:	NA
ADEQ Public Water System Number:	NA
ADWR PCC Number:	NA

Month	Number of Customers				
	Single-Family	Multi-Family	Commercial	Turf/Irrigation	Other Non-Residential
January	17				
February	17				
March	17				
April	17				
May	17				
June	17				
July	17				
August	17				
September	17				
October	17				
November	17				
December	17				

If the system has fire hydrants, what is the fire flow requirements?  GPM for  hrs.

Does the system have chlorination treatment?

Does the Company have an ADWR Gallons Per Capita Per Day (GCPCPD) requirement?

If yes, provide the GCPCPD amount:

Is the Water Utility located in an ADWR Active Management Area (AMA)?

If yes, which AMA?

Describe any plans and estimated completion dates for any enlargements or improvements of this system.

Jackson Spring Estates Home and Property Owners Assoc.

## Annual Report

Utility Shutoffs / Disconnects

12/31/24

Utility Shutoffs / Disconnects	
Name of the System:	NA
ADEQ Public Water System Number:	NA
ADWR PCC Number:	NA

Month	Termination without Notice R14-2-410.B	Termination with Notice R14-2- 410.C	Other
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Other (description):

--

**Instructions:** Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.

Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Property Taxes  
12/31/24

Property Taxes	
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Amount of actual property taxes paid during Calendar Year 2024 was
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\$148
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If no property taxes paid, explain why.
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<b>Instructions:</b> Fill out the Grey Cells with the relevant information. Input 0 or none if there is nothing recorded in that account or there is no applicable information to report.
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Jackson Spring Estates Home and Property Owners Assoc.  
Annual Report  
Verification and Certification (Taxes)  
12/31/24

**RECEIVED BY EMAIL**  
**2/19/2025, 10:30 AM**  
**ARIZONA CORPORATION COMMISSION**  
**UTILITIES DIVISION**

**Verification and Certification (Taxes)**

**Verification:** State of Arizona I, the undersigned of the  
(state name)

County of (county name): Apache  
Name (owner or official) title: William H Johnston  
Company name: Jackson Spring Estates Home and Property Owners Assoc.

DO SAY THAT THIS ANNUAL UTILITY PROPERTY TAX AND SALES TAX REPORT TO THE ARIZONA CORPORATION COMMISSION.

FOR THE YEAR ENDING: 12/31/24

HAS BEEN PREPARED UNDER MY DIRECTION, FROM THE ORIGINAL BOOKS, PAPERS AND RECORDS OF SAID UTILITY; THAT I HAVE CAREFULLY EXAMINED THE SAME, AND DECLARE THE SAME TO BE A COMPLETE AND CORRECT STATEMENT OF BUSINESS AND AFFAIRS OF SAID UTILITY FOR THE PERIOD COVERED BY THIS REPORT IN RESPECT TO EACH AND EVERY MATTER AND THING SET FORTH, TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

**Certification:** I CERTIFY THAT ALL PROPERTY TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.

I CERTIFY THAT ALL SALES TAXES FOR SAID COMPANY ARE CURRENT AND PAID IN FULL.



signature of owner/official

602-908-0193

telephone no.