

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Statement of Operating Expenses and Capital Investments

OPERATING EXPENSES	Details	May 31, 2026			YTD Through May, 31 2026			%	Annual
		Budgeted	Recorded	Variance	Budgeted	Recorded	Variance		
EMPLOYEE EXPENSE									
Salaries		91,204	117,061.59	(25,857.67)	456,020	427,668.33	28,351.25	6%	1,094,447.00
Regular (Budgeted)		-	-	-	-	-	-		
Insurance		14,583	9,800.20	4,783.13	72,917	54,984.79	17,931.88	25%	175,000.00
Health/Dental	9,800.20								
Life (quarterly)	-								
Payroll Taxes		7,296	7,758.53	(462.22)	36,482	30,867.92	5,613.65	15%	87,555.76
Workers Compensation		467	283.16	183.51	2,333	1,417.80	915.53	39%	5,600.00
Miscellaneous expenses/ Travel mileage reimbursement/ Office junk removals		212	-	211.67	1,058	100.26	958.07	91%	2,540.00
Telecommuting Reimbursement		1,884	-	1,884.00	9,420	-	9,420.00	100%	22,608.00
PENSION EXPENSE									
Contribution-SEP IRA		8,846	10,344.04	(1,497.57)	44,232	37,814.95	6,417.44	15%	106,157.73
MONTHLY RECURRING									
Rent	279 E Arrow & 301 E Arrow	5,523	10,361.76	(4,839.26)	27,613	52,120.80	(24,508.30)	-89%	66,270.00
Alarm System	Quarterly Deactivated	31	-	30.50	153	182.97	(30.47)	-20%	366.00
Telephone & Internet	Cell, Fax, Internet, Business Voice	583	672.99	(89.99)	2,915	3,348.69	(433.69)	-15%	6,996.00
Postage & Shipping	USPS Change of address charge for 1.5 yrs	31	50.65	(19.40)	156	125.30	30.95	20%	375.00
Business/Property Insurance	Pro-Rated	204	-	204.17	1,021	1,689.25	(668.42)	-65%	2,450.00
Committee Meetings	** Each company pays for the number of people they bring to the meeting.	41.67	-	41.67	208	118.00	90.33		500.00
EQUIPMENT & FURNITURE									
Copy Machine - CBE (repair, maintenance, supplies)	Sharp copy machine	8	11.56	(3.23)	42	17.43	24.24	58%	100.00

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OPERATING EXPENSES	Details	May 31, 2026			YTD Through May, 31 2026			%	Annual Budget
		Budgeted	Recorded	Variance	Budgeted	Recorded	Variance		
NETWORK SYSTEM				-		-	-		
Computer-LAN Maintenance Contract (IT service), offsite server backup, labor for on site support, firewall license	IT monthly maintenance prices increased	1,503	2,042.40	(539.07)	7,517	9,151.70	(1,635.03)	-22%	18,040.00
FRIEND Support		400	-	400.00	2,000	1,600.00	400.00	20%	4,800.00
Hosting: SCJPC Website, Cloud Azure VM Server, Azure VM Licenses (Server/SQL), Sharefile, Email, Domain		1,265	867.13	397.54	6,323	5,783.09	540.24	9%	15,176.00
SCJPC Website Handover	Equal Assessment Non-budgeted item		10,836.00			10,836.00			N/A
Computer (repair, maintenance, supplies)	Computer supplies for the new temporary staff	-	158.65	(158.65)	583	231.06	352.27	60%	1,400.00
				-		-	-		
PRINTING & SUPPLY				-		-	-		
Office Printing		-	65.71	(65.71)	63	65.71	(3.21)	-5%	150.00
Office Supplies		-	125.55	(125.55)	229	335.38	(106.21)	-46%	550.00
				-		-	-		
				-		-	-		
CONTRACT SERVICES				-		-	-		
Accountant/Yearly Financial Review		583	-	583.33	2,917	840.00	2,076.67	71%	7,000.00
Attorney* (Vision Law Corp)	Equal Assessment	500	499.00	1.00	2,500	1,996.00	504.00	20%	6,000.00
Attorney* (Zaradich Law)	Equal Assessment CA State Reg		-			750.00			N/A
				-		-	-		
GENERAL EXPENSE				-		-	-		
Payroll Service Fees	Payroll fees increased	254	236.00	18.00	1,270	1,382.50	(112.50)	-9%	3,048.00
Bank fees/Checks printing	USBANK new systems fees, bank loan fee, new checks	8	230.74	(222.41)	42	792.63	(750.96)	-1802%	100.00
Publications/Subscriptions/Reference	Fireflies Subscription	50	17.55	32.45	250	66.55	183.45	73%	600.00
Seminars, professional development, & tuition		300	-	300.00	1,500	249.00	1,251.00	83%	3,600.00
Team Building	Equal Assessment	167	207.91	(41.24)	833	558.37	274.96	33%	2,000.00
Member Retirement plaques		42	-	41.67	208	-	208.33	100%	500.00
Scan & shred confidential document	Scan & shred remaining docs in the office	583	-	583.33	2,917	600.00	2,316.67	79%	7,000.00
Total Operating Expenses		136,569.12	171,631.12	(24,226.00)	683,720.62	645,694.48	47,295.48	7%	1,640,929.49

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OPERATING EXPENSES	Details	May 31, 2026			YTD Through May, 31 2026			% Variance	Annual Budget
		Budgeted	Recorded	Variance	Budgeted	Recorded	Variance		
CAPITAL INVESTMENTS AND LONG TERM LIABILITIES CURRENT									
<u>COMPUTER SYSTEM</u>									
Software Purchase and SCJPC website (minor) modification	ElasticSearch upgrade	529	5,418.00	(4,888.83)	2,646	5,418.00	(2,772.17)	-105%	6,350.00
						-			
<u>EQUIPMENT & FURNITURE</u>									
Purchases and leases (including Copy Machine)	Copy machine lease	233	345.00	(111.67)	1,167	1,724.97	(558.30)	-48%	2,800.00
Hardware Purchase (e.g. New laptops for staff)	Monitors for the new temporary staff	667	237.02	429.65	3,333	1,880.00	1,453.33	44%	8,000.00
						-			
<u>LONG TERM LIABILITY CURRENT</u>									
						-			
Total Capital Investments & Long Term Liabilities Current		1,429.17	6,000.02	(4,570.85)	7,145.83	9,022.97	(1,877.14)	-26%	17,150.00
Interest Earned/Misc Income			(0.04)			(0.58)			
Cityside Networks Appl Fee			(2,200.00)			(2,200.00)			
						-			
TOTAL		137,998.29	175,431.10	(28,796.85)	690,866.45	652,516.87	38,349.59	6%	1,658,079.49
*Items in blue are assessed equally									
6/5/2026									

LIST OF ACCOUNTS RECEIVABLE

AS OF **6/9/2026**

Member Code	Company Name	Invoice Month	Invoice #	Due Date	60 days past due date	Amount Due	Member Code	Notice of Default sent out by AP date	Subject to Membership Termination
ATC	Verizon Wireless	January 2026	22809	2/28/2026	4/29/2026	1,531.27	ATC	5/1/2026	5/31/2026
ATC	Verizon Wireless	January 2026	D2026-ATC	2/28/2026	4/29/2026	1,788.40	ATC	5/1/2026	5/31/2026
ATC	Verizon Wireless	February 2026	22841	3/31/2026	5/30/2026	1,742.13	ATC	6/9/2026	7/9/2026
LAC	AT&T Mobility	February 2026	22855	3/31/2026	5/30/2026	1,403.73	LAC	6/9/2026	7/9/2026
PBM	T-Mobile USA, Inc	February 2026	22859	3/31/2026	5/30/2026	1,269.92	PBM	6/9/2026	7/9/2026
TCA	Teleport Communications America, LLC	February 2026	22842	3/31/2026	5/30/2026	1,674.87	TCA	6/9/2026	7/9/2026
ATC	Verizon Wireless	March 2026	22873	4/30/2026	6/29/2026	1,772.29	ATC		
H/T	AT&T California - HLA, HSO, T	March 2026	22890	4/30/2026	6/29/2026	20,396.64	H/T		
LAC	AT&T Mobility	March 2026	22887	4/30/2026	6/29/2026	1,435.62	LAC		
SPR	Sprint-Nextel Corporation	March 2026	22884	4/30/2026	6/29/2026	1,313.84	SPR		
TCA	Teleport Communications America, LLC	March 2026	22874	4/30/2026	6/29/2026	1,705.22	TCA		
A	City of Glendale	April 2026	22911	5/31/2026	7/30/2026	1,696.60	A		
ATC	Verizon Wireless	April 2026	22905	5/31/2026	7/30/2026	1,790.16	ATC		
ATS	MCI Metro/ATS	April 2026	22920	5/31/2026	7/30/2026	1,897.27	ATS		
B	City of Burbank	April 2026	22909	5/31/2026	7/30/2026	1,615.59	B		
H/T	AT&T California - HLA, HSO, T	April 2026	22922	5/31/2026	7/30/2026	21,014.90	H/T		
ICG	M Power/Telepacific Communications	April 2026	22918	5/31/2026	7/30/2026	1,299.57	ICG		
J	City of Riverside	April 2026	22915	5/31/2026	7/30/2026	1,890.04	J		
LAC	AT&T Mobility	April 2026	22919	5/31/2026	7/30/2026	1,445.12	LAC		
LLW	City of Lompoc	April 2026	22912	5/31/2026	7/30/2026	1,352.11	LLW		
MA	City of Azusa	April 2026	22908	5/31/2026	7/30/2026	1,365.89	MA		
MCI	MCI Telecommunications	April 2026	22921	5/31/2026	7/30/2026	1,408.95	MCI		
MP	City of Pasadena	April 2026	22914	5/31/2026	7/30/2026	1,588.94	MP		
NG	Crown Castle NG West Inc.	April 2026	22930	5/31/2026	7/30/2026	4,025.37	NG		
NXT	XO Communications	April 2026	22926	5/31/2026	7/30/2026	1,392.58	NXT		
PBM	T-Mobile USA, Inc	April 2026	22923	5/31/2026	7/30/2026	1,307.32	PBM		
SPR	Sprint-Nextel Corporation	April 2026	22916	5/31/2026	7/30/2026	1,319.38	SPR		
TCA	Teleport Communications America, LLC	April 2026	22906	5/31/2026	7/30/2026	1,724.34	TCA		
TWN	Time Warner Cable (North)	April 2026	22928	5/31/2026	7/30/2026	864.66	TWN		
TWS	Time Warner Cable (South)	April 2026	22927	5/31/2026	7/30/2026	732.89	TWS		
A	City of Glendale	May 2026	22943	6/30/2026	8/29/2026	2,537.56	A		
AMT	ATC Outdoor DAS, LLC	May 2026	22966	6/30/2026	8/29/2026	1,962.26	AMT		
ATC	Verizon Wireless	May 2026	22937	6/30/2026	8/29/2026	2,662.34	ATC		
ATS	MCI Metro/ATS	May 2026	22952	6/30/2026	8/29/2026	2,808.01	ATS		
B	City of Burbank	May 2026	22941	6/30/2026	8/29/2026	2,413.79	B		
BVE	Bear Valley Electric, Inc.	May 2026	22957	6/30/2026	8/29/2026	2,348.47	BVE		
COB	City of Banning	May 2026	22961	6/30/2026	8/29/2026	2,098.64	COB		
D	City of Anaheim	May 2026	22939	6/30/2026	8/29/2026	2,689.98	D		
E	Southern California Edison Company	May 2026	22956	6/30/2026	8/29/2026	42,365.96	E		
EXT	Extenet Systems (California) LLC	May 2026	22965	6/30/2026	8/29/2026	2,045.92	EXT		
F	City of Colton	May 2026	22942	6/30/2026	8/29/2026	2,107.80	F		
FON	Sprint Communications Company L.P	May 2026	22963	6/30/2026	8/29/2026	1,969.14	FON		
FTR	Frontier Communications	May 2026	22949	6/30/2026	8/29/2026	28,329.64	FTR		
H/T	AT&T California - HLA, HSO, T	May 2026	22954	6/30/2026	8/29/2026	28,237.96	H/T		
ICG	M Power/Telepacific Communications	May 2026	22950	6/30/2026	8/29/2026	2,009.25	ICG		
J	City of Riverside	May 2026	22947	6/30/2026	8/29/2026	2,740.40	J		
LAC	AT&T Mobility	May 2026	22951	6/30/2026	8/29/2026	2,202.92	LAC		
LLW	City of Lompoc	May 2026	22944	6/30/2026	8/29/2026	2,079.15	LLW		
MA	City of Azusa	May 2026	22940	6/30/2026	8/29/2026	2,097.49	MA		
MCI	MCI Telecommunications	May 2026	22953	6/30/2026	8/29/2026	2,157.08	MCI		
MM	City of Los Angeles, DWP	May 2026	22945	6/30/2026	8/29/2026	12,368.02	MM		
MOB	Boldyn Networks US LLC	May 2026	22967	6/30/2026	8/29/2026	1,964.55	MOB		
MP	City of Pasadena	May 2026	22946	6/30/2026	8/29/2026	2,393.16	MP		
NG	Crown Castle NG West Inc.	May 2026	22962	6/30/2026	8/29/2026	5,645.53	NG		
NXT	XO Communications	May 2026	22958	6/30/2026	8/29/2026	2,133.02	NXT		
PBM	T-Mobile USA, Inc	May 2026	22955	6/30/2026	8/29/2026	2,019.56	PBM		
SPR	Sprint-Nextel Corporation	May 2026	22948	6/30/2026	8/29/2026	2,036.75	SPR		
STL	Sonic Telecom, LLC	May 2026	22968	6/30/2026	8/29/2026	1,962.26	STL		
TCA	Teleport Communications America, LLC	May 2026	22938	6/30/2026	8/29/2026	2,574.41	TCA		
TWN	Time Warner Cable (North)	May 2026	22960	6/30/2026	8/29/2026	1,290.58	TWN		
TWS	Time Warner Cable (South)	May 2026	22959	6/30/2026	8/29/2026	1,115.25	TWS		
V	City of Vernon	May 2026	22964	6/30/2026	8/29/2026	2,064.25	V		

TOTAL

261,196.71

- = Members assessed penalty fee
- = Less than 80% but 50% or greater attendance
- = Less than 50% attendance
- = Excused absence

**SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
MEMBER BOARD MEETING ATTENDANCE
JUN 2025 - MAY 2026**

	Company Name	MBR CODE	2025 JUN	2025 JUL	2025 AUG	2025 SEP	2025 OCT	2025 NOV	2025 DEC	2026 JAN	2026 FEB	2026 MAR	2026 APR	2026 MAY	TOTAL	Atten. %	MBR CODE	MONTHS
1	So. California Edison	E	1	1	1	1	1	1		1	1	1	1	1	11	100%	E	11
2	Crown Castle NG West Inc.	NG	1	1	1	1	1	1		1	1	1	1	1	11	100%	NG	11
3	AT&T California	H / T	1	1	1	1	1	1		1	1	1	1	1	11	100%	H / T	11
4	City of Burbank	B	1	1	1	1	1	1		1	1	1	1	1	11	100%	B	11
5	City of Vernon	V	1	1	1	1	1	1		1	1	1	1	1	11	100%	V	11
6	ATC Outdoor DAS	AMT	1	1	1	1	1	1		1	1	1	1	1	11	100%	AMT	11
7	Sprint Communications	FON	1	1	1	1	1	1		1	1	1	1	1	11	100%	FON	11
8	Sprint-Nextel	SPR	1	1	1	1	1	1		1	1	1	1	1	11	100%	SPR	11
9	ExteNet Systems	EXT	1	1	1	1	1	1		1	1	1	1	1	11	100%	EXT	11
10	Bear Valley Electric	BVE	1	1	1	1	1	1		1	1	1	1	1	11	100%	BVE	11
11	City of Lompoc	LLW	1	1	1	1	1	1		1	1	1	1	1	11	100%	LLW	11
12	City of Anaheim	D	1	1	1	1	1	1		1	1	1	1	1	11	100%	D	11
13	City of Banning	COB	1	1	1	1	1	1		1	1	1	1	1	11	100%	COB	11
14	City of Riverside	J	1	1	1	1	1	1		1	1	1	1	1	11	100%	J	11
15	Frontier Communications	FTR	1	1	1	1	1	1		1	1	1	1	1	11	100%	FTR	11
16	City of Glendale	A	1	0	1	1	1	1		1	1	1	1	1	10	91%	A	11
17	Teleport Comm America	TCA	1	1	1	1	0	1		1	1	1	1	1	10	91%	TCA	11
18	MCI/Metro	ATS	1	1	1	1	0	1		1	1	1	1	1	10	91%	ATS	11
19	MCI Communications	MCI	1	1	1	1	0	1		1	1	1	1	1	10	91%	MCI	11
20	XO Communications	NXT	1	1	1	1	0	1		1	1	1	1	1	10	91%	NXT	11
21	City of Los Angeles	M	1	1	1	1	1	1		1	1	0	1	1	10	91%	M	11
22	T-Mobile, USA	PBM	1	0	1	1	1	1		1	1	1	1	1	10	91%	PBM	11
23	City of Pasadena	MP	1	1	0	1	1	1		1	1	1	1	1	10	91%	MP	11
24	Time-Warner	TWC	1	1	0	1	1	0		1	1	1	1	1	9	82%	TWC	11
25	AT&T Mobility	LAC	1	1	1	1	0	1		1	1	1	0	1	9	82%	LAC	11
26	City of Azusa	MA	1	1	1	1	1	1		1	0	0	1	1	9	82%	MA	11
27	Verizon Wireless	ATC	0	0	1	1	1	1		1	1	1	1	1	9	82%	ATC	11
28	Sonic Telecom, LLC	STL	0	0	1	1	1	1		1	1	1	1	0	8	73%	STL	11
29	Boldyn Networks US LLC	MOB	1	1	1	0	1	1		0	1	1	0	1	8	73%	MOB	11
30	Mpower/TelePacific	ICG	1	0	1	0	1	1		0	1	1	0	1	7	64%	ICG	11
31	City of Colton	F	0	0	0	0	1	1		0		1	1	1	5	45%	F	11
	Total		28	25	28	28	26	30	0	28	29	29	28	30	Total			
	NO MEETING IN DECEMBER		JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY				

Member	ATC	ATS	B	BVE	E	EXT	H/T	LAC	LLW	M	MCI	NG	SPR	TWC	Totals	YTD
Joint JPAs Billed	3		2	3	786		2	1	1	2					800	4588
% of Joint JPAs Billed	0.004	0.000	0.003	0.004	0.983	0.000	0.003	0.001	0.001	0.003	0.000	0.000	0.000	0.000	1.00	
Joint JPAs Returned	1	12	1	2	87		4			32		1			140	803
Total Joint JPAs Processed	4	12	3	5	873	0	6	1	1	34	0	1	0	0	940	
<small>Section 18.1F JPAs included in above</small>															0	
Multi JPAs Billed		5			132							25	3		165	1264
% of Multi JPAs Billed	0.000	0.030	0.000	0.000	0.800	0.000	0.000	0.000	0.000	0.000	0.000	0.152	0.018	0.000	1.00	
Multi JPAs Returned		118			49	5	6			5	28	31	1	2	245	1329
Total Multi JPAs Processed	0	123	0	0	181	5	6	0	0	5	28	56	4	2	410	2593
<small>Section 18.1F JPAs included in above</small>							1	1							2	
Total # JPAs Billed	3	5	2	3	918	0	2	1	1	2	0	25	3	0	965	5852
% of JPAs Billed	0.003	0.005	0.002	0.003	0.951	0.000	0.002	0.001	0.001	0.002	0.000	0.026	0.003	0.000	1.00	
# of JPAs Returned															385	2132
Total JPAs Processed	4	135	3	5	1054	5	12	1	1	39	28	57	4	2	1350	7984
% of JPAs Billed															71.48%	
% of JPAs returned															28.52%	
Member	ATC	ATS	B	BVE	E	EXT	H/T	LAC	LLW	M	MCI	NG	SPR	TWC	Totals	
Poles Billed (Joint JPAs)		8	34	7	2350		8	1	2	6					2416	14255
Poles Returned (joint)	2	50	2	9	369		10			96		1			539	5120
Poles Billed (Multi JPAs)		41			542							164	3		750	6056
Poles Returned (multi)		1556			217	43	49			53	357	311	1	31	2618	14583
Total # Poles Billed (Joint & Multi combined)	0	49	34	7	2892	0	8	1	2	6	0	164	3	0	3166	20311
% of Total Poles Billed (Joint & Multi combined)	0.000	0.015	0.011	0.002	0.913	0.000	0.003	0.000	0.001	0.002	0.000	0.052	0.001	0.000	1.00	
# of Poles Returned															3157	19703
Total Poles Processed	2	1655	36	16	3478	43	67	1	2	155	357	476	4	31	6323	40014
% of Poles Billed															50.07%	
% of Poles returned															49.93%	
RETURN RATE # OF JPAS	25%	96%	33%	40%	13%	100%	83%	0%	0%	95%	100%	56%	25%	100%		
RETURN RATE # OF POLES	100%	97%	6%	56%	17%	100%	88%	0%	0%	96%	100%	66%	25%	100%		

ALL SUB HELD OVERS	E SUB	NON E	TOTAL
HELD OVER JPAS	17289	3796	21085
HELD OVER POLES	55439	32008	87447

Average poles/JPA in 2025	5.01
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PRIORITY JPAS	E SUB	NON E	TOTAL
PRIORITY JPAS	234	20	254
PRIORITY POLES	1283	211	1494

NON E Call Backs & F7 Do Not Bill received AFTER we finished processing (final-billed) the JPAs	JPAS	POLES
Call Backs	0	0
F7 Do not Bill <small>(not included in the above table)</small>	0	0

E SUB Call Backs & F7 Do Not Bill received AFTER we finished processing (final-billed) the JPAs	JPAS	POLES
Call Backs	2	10
F7 Do not Bill <small>(not included in the above table)</small>	2	12

Inspections Billed B Only: O&M (Inspection & Pole Tags)	Inspection JPAs Billed	Inspection Poles Billed

Inspections Billed SCE Only: O&M (Inspection & Pole Tags)	Inspection JPAs Billed	Inspection Poles Billed

Actual JPAs/poles received from 4/6/2026 - 5/5/2026 and PB (May 2026 Bill of Sale):		
	JPAS	POLES
SCE	3242	9557
OTHER MEMBERS	501	4390

BILLED	MEMO	FORM 7 DO NOT BILL	HOLDOVER	CALL BACK	TOTAL
226	25	1	0	2	254
1184	298	2	0	10	1494

	JPAS	POLES
NON E CALL BACKS (not included in the above table)	0	0
NON E FORM 7 DO NOT BILL	6	59

	JPAS	POLES
SCE CALL BACKS	11	30
SCE FORM 7 DO NOT BILL <small>(not included in the above table)</small>	3	16

B's Inspections JPAs/Poles were not included in above table	SCE O&M YTD
	0
	0

SCE's Inspections JPAs/Poles were not included in above table	SCE O&M YTD
	17
	86
	5444
	18806

PRODUCTIVITY WITHOUT OVERTIME

BILL OF SALE	2P BILLED POLES	2P RETURNED POLES	2P BILLED RATE (longer to process)	2P RETURN RATE	3+ BILLED POLES	3P+ RETURNED POLES	3P+ BILLED RATE (longer to process)	3P+ RETURN RATE	TOTAL PROCESSED POLES	3P+ Poles % Processed	POLES RETURN RATE	TOTAL BILLED POLES	BILLED JPAS	Number of JPAs processed total	NOTES
Jan-2025	2214	880	72%	28%	1613	3572	31%	69%	8279	63%	54%	3827	949	1427	Multiple staff were on vacation at the beginning of January.
Feb-2025	1235	275	82%	18%	2443	2228	52%	48%	6181	76%	40%	3678	597	822	Staff focused on Prioritized Billing (PB) Finals submitted by members, emailed questions to members to ensure they were billed completely. One holiday. PB JPAs took longer to process than regular JPAs.
Mar-2025	668	498	57%	43%	2649	3420	44%	56%	7235	84%	54%	3317	435	786	Staff focused on Prioritized Billing (PB) Finals submitted by members, emailed questions to members to ensure they were billed completely. Multiple staff on vacation. PB JPAs took longer to process than regular JPAs.
Apr-2025	1991	1257	61%	39%	1542	3352	32%	68%	8142	60%	57%	3533	792	1190	One Biller Lvl 1 pulled from billing to train the new hires full time. Average month.
May-2025	2292	702	77%	23%	1220	3217	27%	73%	7431	60%	53%	3512	748	1116	One Biller Lvl 1 pulled from billing to train the new hires full time. Average month. Staff on vacation (2 weeks).
Jun-2025	1990	859	70%	30%	1566	3651	30%	70%	8066	65%	56%	3556	827	1356	One Biller Lvl 1 pulled from billing to train the new hires full time. Average month.
Jul-2025	2239	1118	67%	33%	1701	4452	28%	72%	9510	65%	59%	3940	991	1544	Prioritized Billing (PB) Finals went up - PB JPAs took longer to process than regular JPAs.
Aug-2025	2973	1446	67%	33%	1229	4271	22%	78%	9919	55%	58%	4202	1377	1948	Highest number of processed JPAs in 2025. Prioritized Billing (PB) Finals went up (higher than Jul 2025 B/S) - PB JPAs took longer to process than regular JPAs. (232 JPAs/1148 Poles)
Sep-2025	2660	981	73%	27%	1553	2252	41%	59%	7446	51%	43%	4213	1158	1513	Highest number of total billed poles. Prioritized Billing (PB) Finals went up - PB JPAs took longer to process than regular JPAs. (431 JPAs/1751 Poles)
Oct-2025	2130	553	79%	21%	1504	2038	42%	58%	6225	57%	42%	3634	748	983	Prioritized Billing (PB) Finals went up - PB JPAs took longer to process than regular JPAs. (361 JPAs/2630 Poles)
Nov-2025	1470	198	88%	12%	1753	948	65%	35%	4369	62%	26%	3223	819	947	Prioritized Billing (PB) Finals went up - PB JPAs took longer to process than regular JPAs (Processed 515 PB JPAs/2393 PB Poles).
Dec-2025	1046	256	80%	20%	1787	1369	57%	43%	4458	71%	36%	2833	655	840	Prioritized Billing (PB) Finals went up - PB JPAs took longer to process than regular JPAs (Processed 624 PB JPAs/3134 PB Poles). Two holidays.
Jan-2026	3053	1900	62%	38%	803	6211	11%	89%	11967	59%	68%	3856	1302	2110	No Priority Bill (PB) JPAs. Average month. One biller on medical leave
Feb-2026	2641	1079	71%	29%	1387	3080	31%	69%	8187	55%	51%	4028	1066	1468	PB JPAs took longer to process than regular JPAs (Processed 346 PB JPAs/1995 PB Poles).
Mar-2026	3142	846	79%	21%	1573	959	62%	38%	6520	39%	28%	4715	1273	1509	Highest number of billed poles in 2026. PB JPAs took longer to process than regular JPAs (Processed 496 PB JPAs/2846 PB Poles).
Apr-2026	3003	756	80%	20%	1543	1734	47%	53%	7036	47%	35%	4546	1246	1549	PB JPAs took longer to process than regular JPAs (Processed 237 PB JPAs/1605 PB Poles).
May-2026	2416	539	82%	18%	750	2618	22%	78%	6323	53%	50%	3166	965	1350	Very short-staffed, many internal challenges. PB JPAs took longer to process than regular JPAs (Processed 254 PB JPAs/1494 PB Poles).

Average Billed Poles in 2025: 3622

Edison Submitted JPAs processed during overtime (2P+3P)

		YTD
Poles Billed	1341	4947
Poles returned (memos)	222	878
Total Poles Processed (Billed + Memos)	1563	5825
JPAs Billed	476	1895
JPAs returned (memos)	29	158
Total JPAs Processed (Billed + Memos)	505	2053
JPAs Processed Call Back/F7 Do Not Bill	1	5
Poles Processed Call Back/F7 Do Not Bill	6	42
JPAs Processed 18.1F HOLDOVER	0	0
Poles Processed 18.1F HOLDOVER	0	0
Processed JPAs during OT but F7 holdover (SCE REPLACED):	0	0
Processed poles during OT but F7 holdover (SCE REPLACED):	0	0

JPAs Submitted by other members (NON E) processed during overtime (2P+3P)

		YTD
Poles Billed	31	239
Poles returned (memos)	204	704
Total Poles Processed (Billed + Memos)	235	943
JPAs Billed	14	70
JPAs returned (memos)	29	90
Total JPAs Processed (Billed + Memos)	43	160
JPAs Processed Call Back/F7 Do Not Bill	0	1
Poles Processed Call Back/F7 Do Not Bill	0	26
JPAs Processed 18.1F HOLDOVER	0	0
Poles Processed 18.1F HOLDOVER	0	0

Overtime paid by the SCJPC proportionally

TOTALS

		YTD
Poles Billed	1372	5186
Poles returned (memos)	426	1582
Total Poles Processed (Billed + Memos)	1798	6768
JPAs Billed	490	1965
JPAs returned (memos)	58	248
Total JPAs Processed (Billed + Memos)	548	2213
JPAs Processed Call Back/F7 Do Not Bill	1	6
Poles Processed Call Back/F7 Do Not Bill	6	68
JPAs Processed 18.1F HOLDOVER	0	0
Poles Processed 18.1F HOLDOVER	0	0

JOINT (TWO OWNERS) JPAS - ALL MEMBERS

Bill of Sale Month	Poles Billed 2P	Poles Returned	Total Poles (Billed + Returned) Processed	Number of JPAs BILLED	Number of JPAs Returned	Total # of JPAs Processed (Billed + Returned)	Additional work Hrs	NOTES	Poles/Hour	POLES BILLABLE RATE	Poles Return rate %	JPA BILLABLE RATE	JPAs Return Rate %	
Jul-24	83	97	180	15	18	33	10.83		16.62	46.11%	53.89%	45.45%	54.55%	
Aug-24	489	329	818	117	45	162	58.93		13.88	59.78%	40.22%	72.22%	27.78%	
Sep-24	538	499	1037	137	50	187	60.24		17.21	51.88%	48.12%	73.26%	26.74%	
Oct-24	1280	609	1889	467	75	542	154.38		12.24	67.76%	32.24%	86.16%	13.84%	
Nov-24	1058	241	1299	280	31	311	113.25		11.47	81.45%	18.55%	90.03%	9.97%	
Dec-24	1091	436	1527	379	52	431	114.50		13.34	71.45%	28.55%	87.94%	12.06%	
Jan-25	773	291	1064	277	54	331	81.80		13.01	72.65%	27.35%	83.69%	16.31%	
Feb-25	1304	371	1675	330	43	373	131.08		12.78	77.85%	22.15%	88.47%	11.53%	
Mar-25	804	143	947	201	31	232	98.31		9.63	84.90%	15.10%	86.64%	13.36%	
Apr-25	630	305	935	166	33	199	77.75		12.03	67.38%	32.62%	83.42%	16.58%	
May-25	574	289	863	180	37	217	66.05		13.07	66.51%	33.49%	82.95%	17.05%	
Jun-25	875	402	1277	239	51	290	89.52		14.26	68.52%	31.48%	82.41%	17.59%	
Jul-25	1431	649	2080	426	62	488	137.73		15.10	68.80%	31.20%	87.30%	12.70%	
Aug-25	1465	429	1894	517	47	564	146.62		12.92	77.35%	22.65%	91.67%	8.33%	
Sep-25	1403	315	1718	511	67	578	139.21		12.34	81.66%	18.34%	88.41%	11.59%	
Oct-25	1133	338	1471	471	43	514	124.13		11.85	77.02%	22.98%	91.63%	8.37%	
Nov-25	811	218	1029	367	21	388	94.87		10.85	78.81%	21.19%	94.59%	5.41%	
Dec-25	943	275	1218	353	29	382	104.06		11.70	77.42%	22.58%	92.41%	7.59%	
Jan-26	0	0	0	0	0	0	0.00	Low funds NO OT						
Feb-26	1267	491	1758	477	78	555	147.05		11.96	72.07%	27.93%	85.95%	14.05%	
Mar-26	1239	185	1424	533	46	579	117.73		12.10	87.01%	12.99%	92.06%	7.94%	
Apr-26	960	268	1228	377	36	413	102.37		12.00	78.18%	21.82%	91.28%	8.72%	
May-26	1125	232	1357	449	36	485	120.83		11.23	82.90%	17.10%	92.58%	7.42%	
Totals	21276	7412	28688	7269	985	8254	2291.24							
									Average	12.80	72.61%	27.39%	85.02%	14.98%

THREE OWNERS JPAS - ALL MEMBERS

Bill of Sale Month	3P Poles Billed	3P Poles Returned	Total Poles (Billed + Returned) Processed	Number of JPAs BILLED	Number of JPAs Returned	Total # of JPAs Processed (Billed + Returned)	Additional work Hrs	NOTES	Poles/Hour	POLE BILLABLE RATE	Poles Return rate %	JPA BILLABLE RATE	JPAs Return Rate %	
Jul-24	712	1557	2269	152	146	298	140.92		16.10	31.38%	68.62%	51.01%	48.99%	
Aug-24	463	737	1200	99	78	177	94.57		12.69	38.58%	61.42%	55.93%	44.07%	
Sep-24	513	789	1302	77	83	160	95.76		13.60	39.40%	60.60%	48.13%	51.88%	
Oct-24	251	470	721	52	51	103	52.87		13.64	34.81%	65.19%	50.49%	49.51%	
Nov-24	189	379	568	42	40	82	49.25		11.53	33.27%	66.73%	51.22%	48.78%	
Dec-24	267	644	911	75	60	135	54.50		16.72	29.31%	70.69%	55.56%	44.44%	
Jan-25	173	231	404	52	22	74	33.70		11.99	42.82%	57.18%	70.27%	29.73%	
Feb-25	274	220	494	55	30	85	49.67		9.95	55.47%	44.53%	64.71%	35.29%	
Mar-25	652	1149	1801	108	93	201	113.44		15.88	36.20%	63.80%	53.73%	46.27%	
Apr-25	223	115	338	32	16	48	40.50		8.35	65.98%	34.02%	66.67%	33.33%	
May-25	238	763	1001	52	83	135	51.95		19.27	23.78%	76.22%	38.52%	61.48%	
Jun-25	244	1206	1450	44	97	141	57.23		25.34	16.83%	83.17%	31.21%	68.79%	
Jul-25	199	393	592	39	32	71	51.27		11.55	33.61%	66.39%	54.93%	45.07%	
Aug-25	291	915	1206	77	91	168	66.13		18.24	24.13%	75.87%	45.83%	54.17%	
Sep-25	378	521	899	75	66	141	58.29		15.42	42.05%	57.95%	53.19%	46.81%	
Oct-25	145	129	274	21	12	33	25.37		10.80	52.92%	47.08%	63.64%	36.36%	
Nov-25	292	325	617	62	35	97	49.63		12.43	47.33%	52.67%	63.92%	36.08%	
Dec-25	247	193	440	45	20	65	41.94		10.49	56.14%	43.86%	69.23%	30.77%	
Jan-26	0	0	0	0	0	0	0.00	Low funds NO OT						
Feb-26	197	67	264	30	8	38	33.20		7.95	74.62%	25.38%	78.95%	21.05%	
Mar-26	86	63	149	34	10	44	22.52		6.62	57.72%	42.28%	77.27%	22.73%	
Apr-26	65	82	147	24	12	36	15.38		9.56	44.22%	55.78%	66.67%	33.33%	
May-26	247	194	441	41	22	63	50.42		8.75	56.01%	43.99%	65.08%	34.92%	
Totals	6346	11142	17488	1288	1107	2395	1248.51							
									Average	13.04	42.57%	57.43%	58.01%	41.99%

Total 2P+3P hours 3539.75 Grand Total
 Total 2P+3P poles processed 46,176 Grand Total
 Total additional hours 171.25 APR 2026 B/S

JOINT (TWO OWNERS) JPAS

Bill of Sale Month	Poles Billed 2P	Poles Returned	Total Poles (Billed + Returned) Processed	Number of JPAs BILLED	Number of JPAs Returned	Total # of JPAs Processed (Billed + Returned)	Additional overtime double-time hours	NOTES	Poles/Hour	POLES BILLABLE RATE	Poles Return rate %	JPA BILLABLE RATE	JPAs Return Rate %
Mar-26	277	2	279	124	2	126	50.12		5.57	99.28%	0.72%	98.41%	1.59%
Apr-26	0	0	0	0	0	0	0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
May-26	3	0	3	1	0	1	1.18		2.54	100.00%	0.00%	100.00%	0.00%
Totals	280	2	282	125	2	127	51.30						

THREE & FOUR OWNERS JPAS (3P / 4P)

Bill of Sale Month	3P/4P Poles Billed	3P/4P Poles Returned	Total Poles (Billed + Returned) Processed	Number of JPAs BILLED	Number of JPAs Returned	Total # of JPAs Processed (Billed + Returned)	Additional overtime double-time hours	NOTES	Poles/Hour	POLE BILLABLE RATE	Poles Return rate %	JPA BILLABLE RATE	JPAs Return Rate %
Mar-26	453	71	524	63	7	70	97.38		5.38	86.45%	13.55%	90.00%	10.00%
Apr-26	593	11	604	107	2	109	132.74		4.55	98.18%	1.82%	98.17%	1.83%
May-26	21	0	21	6	0	6	14.57		1.44	100.00%	0.00%	100.00%	0.00%
Totals	1067	82	1149	176	9	185	244.69						

FIVE OR MORE OWNERS JPAS (5P PLUS)

Bill of Sale Month	5P PLUS Poles Billed	5P PLUS Poles Returned	Total Poles (Billed + Returned) Processed	Number of JPAs BILLED	Number of JPAs Returned	Total # of JPAs Processed (Billed + Returned)	Additional overtime double-time hours	NOTES	Poles/Hour	POLE BILLABLE RATE	Poles Return rate %	JPA BILLABLE RATE	JPAs Return Rate %
Mar-26	0	0	0	0	0	0	0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Apr-26	61	17	78	7	1	8	24.76		3.15	78.21%	21.79%	87.50%	12.50%
May-26	0	0	0	0	0	0	0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Totals	61	17	78	7	1	8	24.76						

Additional hours paid by Crown Castle

Note: (1) Staff reviewed all pages and sent emails to NG requesting corrections. NG has two business days to make the corrections.
 Note: (2) NG JPAs took longer due to the section numbers (almost all are Sec. 4.x, such as Sec. 4.1, 4.3, 4.4, and 4.0).

Total hours	320.75
Total poles processed	1,509 Poles
Total JPAs processed	320 JPAs
	15.75 Hrs May 2026 bill of sale

Crown Castle - NG OT JPAS - SPECIAL PROJECT (MARCH, APRIL, MAY 2026)

2P JPAS		YTD
Poles Billed	3	280
Poles returned (memos)	0	2
Total Poles Processed (Billed + Memos)	3	282
JPAs Billed	1	125
JPAs returned (memos)	0	2
Total JPAs Processed (Billed + Memos)	1	127
JPAs Processed Call Back/F7 Do Not Bill	0	0
Poles Processed Call Back/F7 Do Not Bill	0	0
JPAs Holdovers	0	0
Poles Holdovers	0	0

3/4P JPAS		YTD
Poles Billed	21	1067
Poles returned (memos)	0	82
Total Poles Processed (Billed + Memos)	21	1149
JPAs Billed	6	176
JPAs returned (memos)	0	9
Total JPAs Processed (Billed + Memos)	6	185
JPAs Processed Call Back/F7 Do Not Bill	0	0
Poles Processed Call Back/F7 Do Not Bill	0	0
JPAs Holdovers	0	12
Poles Holdovers	0	97

5PLUS JPAS		YTD
Poles Billed	0	61
Poles returned (memos)	0	17
Total Poles Processed (Billed + Memos)	0	78
JPAs Billed	0	7
JPAs returned (memos)	0	1
Total JPAs Processed (Billed + Memos)	0	8
JPAs Processed Call Back/F7 Do Not Bill	0	1
Poles Processed Call Back/F7 Do Not Bill	0	14
JPAs Holdovers	0	1
Poles Holdovers	0	5

Overtime/doubletime paid by NG (Crown Castle)

TOTALS	Formula	YTD
Poles Billed	24	1408
Poles returned (memos)	0	101
Total Poles Processed (Billed + Memos)	24	1509
JPAs Billed	7	308
JPAs returned (memos)	0	12
Total JPAs Processed (Billed + Memos)	7	320
JPAs Processed Call Back/F7 Do Not Bill	0	1
Poles Processed Call Back/F7 Do Not Bill	0	14
JPAs Holdovers	0	13
Poles Holdovers	0	102

Report from the SCJPC database:

	FINALIZED JPAS	FINALIZED JPAS	
Bill of Sale	% E Base Owner Poles processed in Finalized JPAs	% Non E Base Owner Poles processed in Finalized JPAs	Note
January 2025	83.61%	16.39%	OT included. SCE Inspection/tag JPAs excluded.
February 2025	58.44%	41.56%	Priority Billing JPAs finalized. OT included. SCE/B Inspection/tag JPAs excluded.
March 2025	65.53%	34.47%	Priority Billing JPAs finalized. OT included. SCE Inspection/tag JPAs excluded.
April 2025	84.05%	15.95%	OT included. SCE Inspection/tag JPAs excluded.
May 2025	88.67%	11.33%	OT included. SCE Inspection/tag JPAs excluded.
June 2025	85.43%	14.57%	OT included. SCE Inspection/tag JPAs excluded.
July 2025	88.86%	11.14%	OT included. SCE Inspection/tag JPAs excluded.
August 2025	87.64%	12.36%	OT included. SCE Inspection/tag JPAs excluded.
September 2025	88.82%	11.18%	OT included. SCE Inspection/tag JPAs excluded.
October 2025	91.82%	8.18%	OT included. SCE Inspection/tag JPAs excluded.
November 2025	89.65%	10.35%	OT included. SCE Inspection/tag JPAs excluded.
December 2025	86.80%	13.20%	OT included. SCE Inspection/tag JPAs excluded.
January 2026	87.48%	12.52%	SCE Inspection/tag JPAs excluded. (no OT)
February 2026	87.90%	12.10%	OT included. SCE Inspection/tag JPAs excluded.
March 2026	89.96%	10.04%	OT included. SCE Inspection/tag JPAs excluded.
April 2026	84.30%	15.70%	OT included. SCE Inspection/tag JPAs excluded.
May 2026	92.27%	7.73%	OT included. SCE Inspection/tag JPAs excluded.
	% E Base Owner Poles processed in Finalized JPAs	% Non E Base Owner Poles processed in Finalized JPAs	

Priority Bill JPAs (PB) Report

May-26

Bill of Sale

Edison Submitted JPAs

	Billed (no errors)	Billed – Errors Found & Corrected by Member	MEMOS	% of errors found total	CALL BACK/ F7 DNB	TOTAL
JPAS	197	17	18	14.96%	2	234
POLES	978	119	176	22.99%	10	1283

MEMO - Reason for Return	JPAS	POLES
Member did not answer in time	0	0
Member did not fix all errors	2	31
Additional error found on deadline day (no time to ask the member)	8	105
MISC	8	40
TOTAL MEMOS	18	176

Other Members' JPAs (Not Initiated by Edison)

	Billed (no errors)	Billed – Errors Found & Corrected by Member	MEMOS	% of errors found total	CALL BACK/ F7 DNB	TOTAL
JPAS	12	0	7	35.00%	1	20
POLES	87	0	122	57.82%	2	211

MEMO - Reason for Return	JPAS	POLES
Member did not answer in time	0	0
Member did not fix all errors	3	54
Additional error found on deadline day (no time to ask the member)	1	22
Previously billed	3	46
TOTAL MEMOS	7	122

TOTAL ALL MEMBERS

	Billed (no errors)	Billed – Errors Found & Corrected by Member	MEMOS	% of errors found total	CALL BACK/ F7 DNB	TOTAL
JPAS	209	17	25	16.54%	3	254
POLES	1065	119	298	27.91%	12	1494

MEMO - Reason for Return	JPAS	POLES
Member did not answer in time	0	0
Member did not fix all errors	5	85
Additional error found on deadline day (no time to ask the member)	9	127
Previously billed	11	86
TOTAL MEMOS	25	298

Here is a list of Third Party Accounting Firm recommendations pertaining to Item 1809 – Third Party Accountant Financial Review

Windes 100
515 Flower St
Los Angeles, CA 90071
Contact: Tom Huey 213-239-9745
[CPA Firm for Tax, Audit & Advisory Services | Windes](#)

Grant Thornton
444 S Flower Street Suite 3100
Los Angeles, CA 90071
Contact: Louise Labrie 213-627-1717
[Audit & Assurance, Tax and Advisory Services | Grant Thornton](#)

Deloitte
Contact: Amanda Lobin 832-496-5702
[Deloitte Los Angeles, CA – Professional Services | Deloitte US](#)

Ernest & Young
[Finance Consulting Services | EY - US](#)

Regards,
Silvana Ray
Manager
Joint Pole Operations| Regulatory, Operations Management & Engagement {ROME}
T. (909) 357-6130 | M. (714) 465-0038
PIV1| 1 Innovation Way Pomona, CA 91768 | 3rd Floor



Safety|Integrity|Excellence|Respect|Continuous Improvement|Teamwork
Questions? Click Here: [JOINT POLE OPERATIONS](#)

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE

FINANCIAL STATEMENTS

As of December 31, 2024 and 2023

And For The Years Then Ended

**Together With Independent
Accountant's Review Report**

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE

INDEX TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Members of the Southern
California Joint Pole Committee:

I have reviewed the accompanying financial statements of the Southern California Joint Pole Committee (an unincorporated association - "the Committee") which comprise the statements of financial position as of December 31, 2024, and 2023, and the related statements of activities and changes in net assets and of cash flows for the years then ended, the related notes to the financial statements, and the schedules listed in the accompanying index. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly I do not express such an opinion

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accrual basis accounting principles used in the preparation of the Committee's annual Form 990 filed with the Internal Revenue Service. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles used in the preparation of the Committee's annual Form 990 filed with the Internal Revenue Service. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements and schedules in order for them to be in conformity with the accounting principles used in the preparation of the Committee's income tax basis of reporting used in the preparation of the Committee's annual Form 990 filed with the Internal Revenue Service.



Robert S. Hunt, II
Certified Public Accountant

May 12, 2025

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Statements of Financial Position
December 31, 2024 and 2023

ASSETS

	<u>2024</u>	<u>2023</u>
Cash	\$ 115,792	\$ 116,194
Receivables From Members (Note 2)	161,611	162,561
Deposits	6,522	6,522
	<u>283,925</u>	<u>285,277</u>
Property and Equipment (Note 2)		
Equipment, Furniture & Fixtures	68,583	63,124
Software	225,943	157,449
	<u>294,526</u>	<u>220,573</u>
Less: Accumulated Depreciation	(164,545)	(176,295)
	<u>129,981</u>	<u>44,278</u>
Total Assets	<u>\$ 413,906</u>	<u>\$ 329,555</u>

LIABILITIES AND NET ASSETS

Accounts Payable and Accrued Expenses	\$ 86,700	\$ 74,974
Accrued SEP-IRA Contribution (Note 3)	6,733	8,086
Deposits From Members & Others	68,097	68,097
	<u>161,530</u>	<u>151,157</u>
Commitments & Contingencies (Note 4 and 5)		
Net Assets - Unrestricted	252,376	178,398
	<u>252,376</u>	<u>178,398</u>
Total Liabilities & Net Assets	<u>\$ 413,906</u>	<u>\$ 329,555</u>

The Accompanying Notes Are An Integral Part of These Financial Statements.

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Statements of Activities and Changes in Net Assets
For The Years Ended December 31, 2024 and 2023

	2024		2023	
	Amount	%	Amount	%
<u>UNRESTRICTED NET ASSETS</u>				
Revenues	\$ 1,444,833	100.00	\$ 1,078,022	100.00
Operating Expenses	(1,363,744)	(94.39)	(1,098,397)	(101.89)
Depreciation Expense	(7,111)	(0.66)	(16,889)	(1.57)
Decrease In Net Assets	73,978	4.95	(37,264)	(3.46)
Net Assets - Beginning of Year	178,398		215,662	
Net Assets - End of Year	\$ 252,376		\$ 178,398	

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Statements of Cash Flows
For The Years Ended December 31, 2024 and 2023

<u>INCREASE (DECREASE) IN CASH</u>	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Members	\$ 1,445,778	\$ 1,087,085
Cash Received from Other Revenue	5	3
Cash Paid to Employees and Vendors	<u>(1,352,337)</u>	<u>(1,076,489)</u>
Net Cash Provided By Operating Activities	<u>93,446</u>	<u>10,599</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Capital Expenditures	<u>(93,848)</u>	<u>(1,184)</u>
Net Cash Used In Investing Activities	<u>(93,848)</u>	<u>(1,184)</u>
NET (DECREASE) INCREASE IN CASH	(402)	9,415
CASH - BEGINNING OF YEAR	<u>116,194</u>	<u>106,779</u>
CASH - END OF YEAR	<u><u>\$ 115,792</u></u>	<u><u>\$ 116,194</u></u>

The Accompanying Notes Are An Integral Part of These Financial Statements.

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Statements of Cash Flows (Continued)
For The Years Ended December 31, 2024 and 2023

	2024	2023
<u>INCREASE (DECREASE) IN CASH</u>		
INCREASE (DECREASE) IN NET ASSETS	\$ 73,978	\$ (37,264)
ADJUSTMENTS TO RECONCILE INCREASE (DECREASE) IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Depreciation	7,111	16,889
Loss on Disposition of Equipment	1,033	-
Other	1	(573)
Decrease in Receivables From Members	950	9,066
Decrease in Accounts Payable & Accrued Expenses	11,726	22,131
(Decrease) Increase in Accrued SEP-IRA Plan Contribution	(1,353)	350
	19,468	47,863
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 93,446	\$ 10,599

The Accompanying Notes Are An Integral Part of These Financial Statements.

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE

Notes to Financial Statements

December 31, 2024 and 2023

(1) NATURE OF THE ORGANIZATION

The Southern California Joint Pole Committee (the “Committee”) is an association of publicly and privately held utility companies located primarily in the Southern California area. The Committee maintains master records of all jointly owned utility poles and jointly owned attachments thereto. It processes all joint pole transactions between member utilities, applies established price schedules for the sale, abandonment or removal of interests in jointly owned poles and for operations in connection therewith performed by one member on behalf of another member. All costs of operation of the Committee are borne by its members. The Committee bills its members for their proportionate share of operating expenses.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements of the Committee have been prepared on the accrual basis used in the preparation of the Committee’s income tax reporting on Form 990 (see Revenue Recognition and Expense Recognition below). The Committee presents its financial statements under the guidance of Statement of Financial Accounting Standards (SFAS) No. 117, “Financial Statements of Not-for-Profit Organizations.” Under SFAS No. 117, the Committee is required to report information regarding its financial position and activities according to two classes of net assets: unrestricted net assets and permanently restricted net assets.

Revenue Recognition

Operating expenses less any miscellaneous income are assessed to the members in proportion to the joint pole interests owned. Members are billed for their proportionate share of expenses in the month following that in which the expenses are incurred.

Expense Recognition

Most expenses are recognized on the accrual basis. Rent for facilities and equipment is recognized as paid under the terms of the applicable lease agreements. (Leases are not capitalized in accordance with generally accepted accounting principles.)

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE**Notes to Financial Statements****December 31, 2024 and 2023****(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Property and Equipment**

Property and Equipment is stated at cost. Property and Equipment is being depreciated using the straight-line method over useful lives of 5 to 7 years. Software is being amortized over estimated useful lives of 5 to 10 years.

At the time depreciable property is retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Committee to make estimates and assumptions that affect amounts reported in the financial statements. Actual results could differ from those estimates.

Income Taxes

The Committee is tax-exempt under Section 501(c) (12) of the Internal Revenue Code of 1986. Therefore, no provision has been made for income taxes in the accompanying financial statements.

The Committee has been in existence for over 100 years. To the knowledge of anyone presently associated with the Committee, the Committee's income tax returns have never been audited.

(3) PENSION PLAN

The Committee established a Simplified Employee Pension Plan, effective January 1, 1995, which covers substantially all employees. The Committee contributes 10.5% of the employee's compensation to the plan.

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Notes to Financial Statements
December 31, 2024 and 2023

(4) COMMITMENTS & CONTINGENCIES

The Committee currently leases office premises and certain equipment in San Dimas, California.

The Committee's employees had earned sick leave of \$13,363 and \$7,813 at December 31, 2024, and 2023, respectively. As sick leave is not paid upon termination, it has not been recorded as a liability in the accompanying financial statements.

(5) LEASE COMMITMENTS

The Committee leases its office space in San Dimas, California, at the following annual noncancellable commitments:

<u>Year Ending December 31</u>	<u>Facility</u>
2025	\$113,270
2026	57,502

(6) MANAGEMENT REVIEW OF SUBSEQUENT EVENTS

Management has evaluated events subsequent to December 31, 2023, through May 12, 2025, the date that the financial statements were available to be issued.

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Schedules of Revenues
For The Years Ended December 31, 2024 and 2023

	<u>2024</u>		<u>2023</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Regular Member Assessments	\$ 1,374,907	95.16	\$ 1,038,367	96.32
Interest Income	5	-	3	-
Special Billing/Miscellaneous Income	69,921	4.84	39,652	3.68
	<u>\$ 1,444,833</u>	<u>100.00</u>	<u>\$ 1,078,022</u>	<u>100.00</u>

SOUTHERN CALIFORNIA JOINT POLE COMMITTEE
Schedules of Operating Expenses
For The Years Ended December 31, 2024 and 2023

	2024		2023	
	Amount	%	Amount	%
Rent	\$ 121,735	8.43%	\$ 118,812	11.02
Telephone/Communications	7,473	0.52%	7,085	0.66
Postage/Shipping	375	0.03%	159	0.01
Insurance - Property	1,971	0.14%	2,002	0.19
Insurance - Workers Compensation	2,108	0.15%	4,567	0.42
Other Costs	492	0.03%	-	-
Equipment Rental & Maintenance	4,121	0.29%	4,113	0.38
Bank Fees/Checks	204	0.01%	-	-
Publications & Subscriptions	608	0.04%	285	0.03
Seminars & Tuition	1,460	0.10%	923	0.09
Travel and Meetings	537	0.04%	249	0.02
Office Printing	78	0.01%	70	0.01
Office Supplies	2,498	0.17%	2,097	0.19
SEP-IRA Contribution (Note 3)	84,845	5.87%	65,193	6.05
Computer Repairs, Maintenance & Supplies	1,416	0.10%	1,253	0.12
Salaries & Wages	918,763	63.59%	679,496	63.03
Medical Insurance Expense	88,757	6.14%	78,394	7.27
Dental and Vision Insurance Expense	10,945	0.76%	11,029	1.02
Payroll Taxes	63,205	4.37%	47,640	4.42
Payroll Services	1,152	0.08%	1,131	0.10
Attorney	5,988	0.41%	5,988	0.56
Accountant	5,405	0.37%	9,870	0.92
Contracted Services	18,740	1.30%	18,738	1.74
Computer Consultants	19,835	1.37%	39,303	3.65
Loss on Disposition of Equipment	1,033	0.07%	-	-
	\$ 1,363,744	94.39%	\$ 1,098,397	101.89

The Accompanying Notes Are An Integral Part of These Financial Statements