

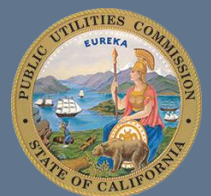


BALANCING ACCOUNTS PERFORMANCE AUDIT

Southern California Edison Company

January 1, 2022, through December 31, 2022

Utility Audits, Risk and Compliance Division
Utility Audits Branch
July 23, 2024



MEMBERS OF THE TEAM

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PUBLIC UTILITIES COMMISSION

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Transmitted via e-mail

July 23, 2024

Tricia Young
Assistant Controller
Southern California Edison Company
2244 Walnut Grove General Office #1
Rosemead, CA 91770

Dear Tricia Young:

**Final Report Transmittal Letter—Audit of Southern California Edison Company's
balancing accounts for the period of January 1, 2022, through December 31, 2022**

The Utility Audits Branch (UAB) of the California Public Utilities Commission (CPUC) has completed its audit of Southern California Edison Company's (SCE) balancing accounts reported for the period of January 1, 2022, through December 31, 2022. The final audit report is enclosed.

Our audit disclosed no findings requiring a response and therefore we are issuing the report as final. We will post the final audit report on our website at [Audit Reports by Industry \(ca.gov\)](https://www.cpuc.ca.gov/Audit-Reports-by-Industry).

We appreciate SCE's assistance and cooperation during the engagement. If you have any questions regarding this report, please contact Kevin Nakamura, Supervisor, at (916) 928-4736.

Sincerely,

Angie Williams

Angie Williams, Director
Utility Audits, Risk and Compliance Division

cc: See next page

Tricia Young
Assistant Controller
Southern California Edison Company
July 23, 2024
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cc: Andrea Aguirre, General Accounting, Principal Manager, SCE
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EXECUTIVE SUMMARY

The Utility Audits Branch (UAB) of the California Public Utilities Commission (CPUC) conducted a performance audit of the balancing accounts administered and reported by Southern California Edison Company (SCE) for the audit period of January 1, 2022, through December 31, 2022.

Our audit objectives were to determine whether 1) transactions recorded in SCE's balancing accounts from January 1, 2022, through December 31, 2022, were for allowable purposes and supported by appropriate documentation; and 2) the balancing accounts were established and maintained as required by applicable Public Utilities (PU) Code sections, CPUC directives, orders, rules, regulations, and SCE's policies and procedures.

Based on our audit objectives, procedures performed, samples tested, and evidence gathered, we found that the transactions recorded in SCE's balancing accounts from January 1, 2022, through December 31, 2022, were for allowable purposes and supported by appropriate documentation and that its balancing accounts for the audit period were established and maintained in accordance with applicable PU Code sections, CPUC directives, orders, rules, regulations, and SCE's policies and procedures.

Pursuant to the Assigned Commissioner's Scoping Memo and Ruling dated February 15, 2024, UAB has simultaneously been conducting a performance audit of SCE's cost recovery request in A.23-10-001 for the period of January 1, 2022, through December 31, 2022, for the costs incurred and recorded in SCE's Wildfire Mitigation Plan Memorandum Account (WMPMA), Fire Risk Mitigation Memorandum Account (FRMMA), and Vegetation Management Balancing Account (VMBA). UAB excluded the VMBA from the scope of this audit since it is being examined in the audit of A.23-10-001. The audit of these costs associated with A.23-10-001 is still on-going. Once completed, a separate audit report will be issued and posted on the CPUC website and served on parties for comment once completed by or before the 3rd Quarter 2024 as stipulated in the Assigned Commissioner's Scoping Memo and Ruling dated February 15, 2024, and subsequent Email Ruling Modifying Procedural Schedule issued by the assigned Administrative Law Judge on May 2nd, 2024.

AUDIT REPORT

Background

Balancing Accounts

CPUC has a responsibility to authorize the rates that regulated utilities may charge their customers. Considering that the rates are derived from projected costs and projected consumption of service, CPUC authorizes regulated utilities to establish balancing accounts to track the actual costs and the related revenues the utilities collect from ratepayers for specified activities. The primary purpose of a balancing account is to ensure that a utility recovers its CPUC-authorized revenue requirement from ratepayers for a given program or function, but not more or less.

Functionally, a balancing account tracks the difference between actual expenditures associated with the account, revenue authorized for recovery by CPUC (authorized revenue requirement), and the actual revenues collected within customer rates to cover those specific expenditures. Applicable rules for a given balancing account are presented in the utility's Preliminary Statement, which also includes a description of the purpose of the account, the types of costs and/or revenues that are to be tracked in the account, and specific accounting procedures that the utility must follow to record transactions for the balancing account. Additionally, unless approved otherwise, a balancing account is required to accumulate monthly interest at a rate equal to one-twelfth of the most recent month's interest rate on three-month Commercial Paper published by the Federal Reserve.

Actual revenues collected by a utility in rates can be more or less than what CPUC had authorized to collect because rates are always forward-looking and based on forecasted sales. Thus, the balance in a balancing account can either be over- or under-collected. If a balancing account is over- or under-collected, the net balance is typically recovered from or refunded to ratepayers on an annual basis through an adjustment in rates.

Southern California Edison Company (SCE)

SCE is an investor-owned public utility (IOU) operating as a subsidiary of Edison International (NYSE EIX)¹. Edison International, through its subsidiaries, is a generator and distributor of electric power, as well as a provider of energy services and technologies including renewable energy. SCE delivers electrical power to approximately 15 million customers in a 50,000 square mile service territory across central, coastal and Southern California, excluding the City of Los Angeles and some other cities. More than 180 incorporated cities and 15 counties are represented across SCE's service territory.

In its 2022 Annual Balancing and Memorandum Accounts Report (Annual Report) filed with the CPUC, SCE reported a total of 80 balancing accounts (79 electric and one gas) with a total combined under-collected balance of \$918,116,472 in its electric and gas balancing accounts as summarized in the table below:

¹ Edison International is also the parent company of Edison Energy, a portfolio of competitive businesses that provide commercial and industrial customers with energy management and procurement services and distributed solar generation. Edison Energy companies are independent from SCE.

Balancing Account Type	Total Number of Reported Accounts	Reported Net Under/(Over)-Collected Balance as of Dec. 31, 2022
Electric Balancing Accounts	79	\$917,843,097
Gas Balancing Accounts	1	273,375
Totals	80	\$918,116,472

A breakdown of the reported amounts over or under-collected in rates as of December 31, 2022, by each account, is provided in the Summary Schedule section of this report, see Table 1.

Audit Authority

UAB conducted this audit under the general authority outlined in PU Code sections 314.5, 314.6, 451, 581, 582, 584. Furthermore, PU Code section 792.5 requires CPUC to develop a risk-based approach for reviewing or auditing balancing accounts periodically to ensure that the transactions recorded in the balancing accounts are for allowable purposes and are supported by appropriate documentation.

Objective and Scope

Our audit objectives were to determine whether 1) transactions recorded in SCE's balancing accounts from January 1, 2022, through December 31, 2022, were for allowable purposes and supported by appropriate documentation; and 2) the balancing accounts were established and maintained as required by applicable PU Code sections, CPUC directives, orders, rules, regulations, and the SCE's policies and procedures.

The scope of our audit covered the 80 balancing accounts administered and reported by SCE for the audit period of January 1, 2022, through December 31, 2022.²

Methodology

In planning our audit, we gained an understanding of each balancing account and SCE's operations by researching and reviewing relevant PU Code sections, preliminary statements, rules, regulations, policies, CPUC decisions, resolutions, advice letters, SCE's policies and procedures, and interviewing SCE's personnel.

We conducted a risk assessment, including evaluating whether SCE's key internal controls relevant to our audit objectives were properly designed, implemented, and operating effectively. Our assessment included conducting interviews, performing walkthroughs, and testing transactions. Deficiencies in internal control, if identified during our audit and determined to be significant within the context of our audit objectives, would be included in this report.

Additionally, we assessed the reliability of the data extracted from SCE's accounting and customer billing systems. Our assessment included examining extracted reports, tracing data between differing report formats to verify completeness, and tracing report data to source documents. We determined the data to be sufficiently reliable to address the audit objectives.

² UAB excluded the Vegetation Management Balancing Account (VMBA) from the scope of this audit since it is being examined in the audit of SCE's cost recovery application A.23-10-001.

Based on the results of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objectives. To achieve our audit objectives, we:

- Reviewed applicable CPUC decisions, advice letters, proceedings, and preliminary statements to gain an understanding of the balancing accounts and applicable tariff rates.
- Reviewed UAB’s audit of SCE’s Cost Recovery Application A.22-06-003 Wildfire Mitigation and Vegetation Management Expenditures for the period covering January 1, 2018, through December 31, 2021, that was issued on June 22, 2023, and determined that potential risks and/or follow-up work would be addressed in our on-going audit of SCE’s Application A.23-10-001 Authorization to Recover 2022 Incremental Costs Related to Wildfire Mitigation and Vegetation Management pursuant to Assigned Commissioner’s Scoping Memo and Ruling dated February 15, 2024:
- Reviewed an audit prepared by Crowe LLP (Crowe) on SCE’s wildfire mitigation plan expenditures for the period January 1, 2018, through December 31, 2020, that was issued on December 9, 2021. We determined that no additional follow-up was required since follow-up was previously conducted during UAB’s audit of SCE’s Cost Recovery Application A.22-06-003 Wildfire Mitigation and Vegetation Management Expenditures for the period covering January 1, 2018, through December 31, 2021, that was issued on June 22, 2023.
- Reviewed the following audit reports and performed follow-up tests to verify whether corrective actions were properly implemented:
 - UAB’s audit of SCE’s Energy Savings Assistance Program for the period covering January 1, 2019, to December 31, 2021, that was issued on February 27, 2023.
 - SCE’s internal audit reports titled, California Arrearage Payment Program (CAPP) Compliance Audit (Y21-18007), Demand Side Management Portfolio Administration Assessment – Phase 2 (Y22-10110), Energy Efficiency Third-Party Contract Audit (Y22-10112), Charge Ready Program Audit (Y22-10114), and Ethics & Compliance Support: Energy Efficiency Program (Y20-10401A and Y20-10401B).
- Reviewed the following audit reports and determined that the audits were not relevant to our audit objectives and, therefore, no further review was performed.
 - UAB’s Energy Efficiency Program performance audit reports issued on October 11, 2021, August 11, 2020, and August 5, 2019, and the Quarterly Energy Procurement Compliance Agreed-upon Procedures engagement reports issued on April 12, 2023, June 26, 2023, and September 15, 2023.
 - Office of Energy Infrastructure Safety’s audit on SCE’s Substantial Vegetation Management Work dated April 13, 2022, Energy Resource Recovery Account (ERRA) Review of Operations report by the CPUC’s Energy Division dated April 1, 2022, and a wildfire data analysis report issued by Western Electricity Coordinating Council (WECC) on February 28, 2023.

- SCE's internal audit reports titled, Power Charge Indifference Adjustment Portfolio Balancing Account (Y20-13704), Energy Resource Recovery Account (ERRA) Balancing Account Review (Y20-13705), Customer Billing Backlog Audit (Y20-10501), Disconnecting Order Instituting Rulemaking – Citation Program Compliance Audit (Y21-18002), Customer Service Re-Platform (CSRP) Post Implementation Audit (Y21-21003), CAPP Compliance Audit – Posting and Reporting of Customer Accounts (Y22-18007), Demand Side Management Energy Efficiency Primary Lighting Program Audit (Y19-10504), Demand Side Management Portfolio Administration Assessment – Phase 1 (Y21-10110).
- Macias Consulting Group (MCG)'s performance audit on SCE's Self-Generation Incentive Program issued on October 13, 2023.
- Reviewed SCE's internal control policies and procedures related to the administration and implementation of its balancing accounts.
- Reviewed SCE's accounting processes and procedures for tracking, monitoring, and recording transactions to its balancing accounts.
- Reviewed SCE's processes and procedures for recording and reporting revenues to its balancing accounts by judgmentally selecting customer billings from various customer classes (i.e., residential, commercial, etc.) to ensure billed usage amounts tied to meter readings, correct rates were applied in accordance with approved tariffs, and the revenue amounts were accurately allocated and recorded in SCE's accounting system and recorded to the appropriate balancing account.
- Reconciled balancing account totals recorded in SCE's accounting records to the balances reported in SCE's 2022 Annual Report for accuracy and completeness.
- Reconciled the balancing accounts reported in SCE's 2022 Annual Report to the Preliminary Statements for accuracy.
- Assessed significance by performing analysis of revenue and expenditure data and evaluating balancing account requirements.
- Obtained an understanding of SCE's key internal controls relevant to its balancing accounts, such as rate adjustment process, customer billing procedures, accounting and reporting process, and assessed the design, implementation, and operating effectiveness of selected controls that were significant to the audit objectives by:
 - interviewing key personnel;
 - completing an internal control questionnaire;
 - reviewing SCE's policies and procedures, and assessing their implementation pertaining to accounting, recording, and reporting of balancing accounts;
 - performing walkthroughs of selected rate changes, customer billings, and balancing account activities; and

- assessing the reliability of billing and sales data by tracing meter readings to selected customer billings and approved tariff rates to verify that appropriate rates were charged and calculated correctly on customer bills.
- Conducted a risk assessment to determine the nature, timing, and extent of substantive testing.
- Performed testing of expenses by judgmentally selecting a non-statistical sample of significant expenditure transactions for three electric balancing accounts totaling \$17,460,039 of \$110,208,586. A summary of 2022 expenditures tested by balancing account, amount tested, amount recorded, and percentage tested is provided in the table below:

Balancing Account Name	Total Expense Amount Tested ³	Total Expense Population in 2022	Percent Tested
Base Revenue Requirement Balancing Account- Distribution subaccount (BRRBA)	\$ 2,884,903	\$ 15,784,300	18%
Procurement Energy Efficiency Balancing Account (PEEBA)	12,947,815	85,783,227	15%
Solar on Multifamily Affordable Housing Program Balancing Account (SOMAHBA)	1,627,321	8,641,059	19%
Totals	\$17,460,039	\$110,208,586	17%

- For the selected samples, traced expenditures recorded in SCE's accounting records to supporting documentation and determined whether costs were accurate, attributable to its respective balancing account, supported by appropriate source documents, and incurred in compliance with applicable CPUC directives, orders, rules, regulations, and SCEs policies and procedures by:
 - tracing expenditures to invoices to ensure expenditure (1) was incurred within 2022, (2) agreed to invoice amount, and (3) was calculated accurately;
 - verifying expenditures were supported by appropriate source documents, such as detailed invoices, agreements/contracts, etc., to confirm the expense was for authorized activity;
 - confirming payments were made for the expenditures and the amount agreed to the invoice; and
 - corroborating that the activity was completed as claimed for a subset of samples by:
 - viewing recent photos dated November and December 2023 via Google of multi-family residences listed on three selected invoices for the SOMAHBA and observed solar panels present on the building rooftops.

³ UAB is concurrently conducting an audit of SCE's cost recovery application A.23-10-001 that includes test of capital expenditures (CapEx) and operations and maintenance expenses (O&M) incurred in 2022 and recorded in the Wildfire Mitigation Plan Memorandum Account (WMPMA), Fire Risk Mitigation Memorandum Account (FRMMA), and Vegetation Management Balancing Account (VMBA).

- Determined whether SCE properly reported and recorded monthly interest in its balancing accounts and general ledger by recomputing the monthly interest amounts for three balancing accounts and all twelve months in 2022.

We did not audit SCE's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that SCE reported, incurred, and maintained its balancing accounts in accordance with the applicable criteria. We considered SCE's internal controls only to the extent necessary to plan the audit and achieve our audit objective.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Conclusion

Based on the procedures performed, samples tested, and evidence gathered, we found that the transactions recorded in SCE's balancing accounts from January 1, 2022, through December 31, 2022, were for allowable purposes and supported by appropriate documentation and that its balancing accounts for the audit period were established and maintained in accordance with applicable PU Code sections, CPUC directives, orders, rules, regulations, and SCE's policies and procedures.

Follow-up on Prior Audit Findings

We identified the following SCE prior internal audits and findings relevant to our audit objectives that required follow-up:

- California Arrearage Payment Program (CAPP) Compliance Audit (Y21-18007), issued on December 31, 2021, identified inaccurate customer billings due to late payment fees included in the application. SCE's Audit Services Department (ASD) closed out this audit following SCE satisfactory implementing corrective actions.
- Demand Side Management Portfolio Administration Assessment – Phase 2 (Y22-10110), issued on May 20, 2022, identified customer billing errors due to inaccurate bill credits, inaccurate application of incentives, inappropriate penalty charges, and the overstatement of expenditures included within the program's budget categories. SCE's ASD closed out this audit following SCE satisfactory implementing corrective actions.
- Energy Efficiency Third-Party Contract Audit (Y22-10112), issued on October 14, 2022, identified deficiencies in the review and approval of projects and the lack of retaining documentation to support provided services. SCE's ASD closed out this audit following SCE satisfactory implementing corrective actions.
- Charge Ready Program Audit (Y22-10114), issued on October 4, 2022, identified customer billing errors due to rebate miscalculation and incomplete invoice approval procedures. SCE's ASD closed out this audit following SCE satisfactory implementing corrective actions.

- Ethics & Compliance Support: Energy Efficiency Program (Y20-10401A and Y20-10401B), issued on October 23, 2020, identified inadequate review and approval of invoices. SCE's ASD closed out this audit following SCE satisfactory implementing corrective actions.

In addition, we identified a prior UAB audit of SCE's Energy Savings Assistance Program for the period covering January 1, 2019, to December 31, 2021, that was issued on February 27, 2023. The audit report identified two findings related to the lack of invoice approvals and overstatement of expenditures in its Annual Report. During this audit, we judgmentally selected and tested a sample of invoices to assess whether they were appropriately approved, allowable and supported by appropriate documentation during our assessment of internal controls. In addition, we performed a reconciliation of reported expenditures in the Annual Report to SCE's accounting records. Based on the work performed in this current audit, we determined that SCE satisfactorily implemented corrective actions.

Views of Responsible Officials

We discussed the audit results with SCE representatives at an exit conference held on June 19, 2024. At the exit conference, we stated that the final report will include the views of responsible officials. Because there were no audit findings requiring a response, we are issuing the report as final.

Restricted Use

This audit report is intended solely for the information and use of SCE and the CPUC; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and will be available on the CPUC website at [Audit Reports by Industry \(ca.gov\)](https://www.cpuc.ca.gov/Audit-Reports-by-Industry).

Angie Williams

Angie Williams, Director
Utility Audits, Risk and Compliance Division

SUMMARY SCHEDULE

Table 1
Summary – SCE 2022 Annual Report

#	Title of Accounts	Reported Net Under/(Over)-Collected Balance as of December 31, 2022
<u>Electric</u>		
1	AB 1X Balancing Account	\$ (55,801,619)
2	Aliso Canyon Energy Storage Balancing Account	0
3	Base Revenue Requirement Balancing Account – Distribution subaccount	1,114,530,495
4	Base Revenue Requirement Balancing Account – Generation subaccount	9,019,600
5	BioMat Non-Bypassable Charge Balancing Account	(7,048,504)
6	Building Decarbonization Pilot Program Administrative Cost Balancing Account	0
7	Building Decarbonization Pilot Program Balancing Account	(55,581,925)
8	California Alternate Rates For Energy (CARE) Balancing Account	(81,561,682)
9	California Solar Initiative Program Balancing Account	(85,079,640)
10	Charge Ready Program Balancing Account	0
11	Clean Energy Optimization Pilot Balancing Account	(14,791,611)
12	Community Solar Green Tariff Balancing Account	(3,561,468)
13	Demand Response Program Balancing Account – Generation	(3,902,898)
14	Demand Response Program Balancing Account (DRPBA-Dist)	(148,329,107)
15	Disadvantaged Communities-Green Tariff Balancing Account	(3,564,785)
16	Disadvantaged Communities – Single-family Solar Homes Balancing Account	(9,955,028)
17	Distribution Deferral Contract Costs Balancing Account	(484,885)
18	Distribution Deferral Shareholder Incentive Award Balancing Account	0
19	Distribution Resources Plan Demonstration Balancing Account	411,488
20	Electric Deferred Refund Account	(9,124,452)
21	Electric Program Investment Charge – California Energy Commission (CEC)	933,908
22	Electric Program Investment Charge – CEC (Program Subaccount)	(112,255,129)
23	Electric Program Investment Charge – CPUC (Oversight Funding Subaccount)	(54,576)
24	Electric Program Investment Charge – SCE (Administrative Subaccount)	(8,073,408)
25	Electric Program Investment Charge – SCE (Program Subaccount)	(51,654,484)
26	Energy Efficiency Finance Programs Balancing Account	(104,819,007)
27	Emergency Load Reduction Program Balancing Account	0
28	Emergency Reliability Energy Storage Balancing Account	0
29	Energy Resource Recovery Account	1,581,936,992
30	Energy Savings Assistance Program Adjustment Mechanism	(25,479,903)
31	Essential Usage Study Balancing Account	397,607
32	Family Electric Rate Assistance Balancing Account	0

#	Title of Accounts	Reported Net Under/(Over)-Collected Balance as of December 31, 2022
33	Green Tariff Shared Renewables Balancing Account	950,956
34	Greenhouse Gas Revenue Balancing Account	(72,083,893)
35	Grid Safety and Resiliency Program Balancing Account	0
36	Gross Revenue Sharing Mechanism	0
37	Hazardous Waste Balancing Account	1,830,773
38	Local Capacity Requirement Products Balancing Account – Distribution subaccount	0
39	Local Capacity Requirement Products Balancing Account – New System Generation subaccount	0
40	Local Capacity Requirement Products Balancing Account – Public Purpose Program subaccount	0
41	Low Carbon Fuel Standard Revenue Balancing Account	(217,496,351)
42	Medical Programs Balancing Account	17,139,887
43	Mobile home Park Master Meter Balancing Account	0
44	Microgrid One Way Balancing Account	0
45	Microgrid Reservation Capacity Component – Standby Charge Suspension Balancing Account	0
46	Net Energy Metering Measurement and Evaluation Balancing Account	0
47	New Solar Homes Partnership Program Balancing Account	0
48	New System Generation Balancing Account	(62,775,120)
49	Nuclear Decommissioning Adjustment Mechanism	2,744,044
50	Pension Costs Balancing Account	(84,919,322)
51	Pole Loading and Deteriorated Pole Programs Balancing Account	(51,342,400)
52	Portfolio Allocation Balancing Account	(92,083,212)
53	Post Employment Benefits Other than Pensions Costs Balancing Account	(21,512,943)
54	Power Charge Indifference Adjustment Undercollection Balancing Account	20,368,425
55	Preferred Resource Pilot Products Balancing Account – BRRBA-distribution subaccount	0
56	Preferred Resource Pilot Products Balancing Account – PPPAM subaccount	0
57	Preferred Resource Pilot Products Balancing Account – PABA subaccount	0
58	Procurement Energy Efficiency Balancing Account	(387,285,296)
59	Percentage of Income Payment Plan Balancing Account	0
60	Power Charge Indifference Adjustment Prepayment Balancing Account	0
61	Public Purpose Programs Adjustment Mechanism	104,486,876
62	Risk Management Balancing Account	0
63	Residential Uncollectibles Balancing Account	1
64	Rule 20 Balancing Account	0
65	Rule 21 Balancing Account	0
66	Smart Heat Pump Water Heater Balancing Account	0
67	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account	(11,261,337)
68	San Joaquin Valley Disadvantaged Communities Pilot Bill Protection Balancing Account	0

#	Title of Accounts	Reported Net Under/(Over)-Collected Balance as of December 31, 2022
69	Self-Generation Program Incremental Costs Memorandum Account	(334,174,409)
70	Solar on Multifamily Affordable Housing Program Balancing Account	(274,612,873)
71	Statewide Energy Efficiency Balancing Account	(22,319,257)
72	Statewide Marketing, Education & Outreach Balancing Account – Demand Response subaccount	(5,264,105)
73	Statewide Marketing, Education & Outreach Balancing Account – Energy Efficiency subaccount	(3,019,588)
74	Transportation Electrification Portfolio Balancing Account	0
75	Tree Mortality Non-Bypassable Charge Balancing Account	(44,133,007)
76	Underground Structures Replacement Balancing Account	0
77	Vegetation Management Balancing Account	492,120,646
78	Wildfire and Natural Disaster Resiliency Rebuild Program Balancing Account	(50,806,050)
79	Wildfire risk Mitigation Balancing Account	87,184,679
	Total - Electric Balancing Accounts	\$ 917,843,097
Gas		
1	Santa Catalina Island Gas Cost Adjustment Clause	273,375
	Total - Gas Balancing Accounts	\$ 273,375
	Grand Total - Net Under/(Over)-Collected Reported Amount	\$ 918,116,472