

April 30, 2025

Ms. Lisa Felice
Executive Secretary
Michigan Public Service Commission
7109 West Saginaw Highway
P.O. Box 30221
Lansing, MI 48909

RE: Case No. U-20674 - In the matter, on the Commission's own motion, regarding the regulatory filings, determinations, and/or approvals necessary for Consumers Energy Company to fully comply with the Code of Conduct, Mich Admin Code, R 460.10101 et seq.

Dear Ms. Felice:

Enclosed for electronic filing in the above-captioned case is **Consumers Energy Company's 2024 Annual Code of Conduct Report**.

This is a paperless filing and is therefore being filed only in a PDF format.

Sincerely,

Anne M. Uitvlugt
Phone: 517-788-2112
Email: anne.uitvlugt@cmsenergy.com

cc: Kirk Forbes, MPSC Staff

Consumers Energy Company

2024 Annual Code of Conduct Report

April 30, 2025



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Melissa Gleespen, Vice President, Corporate Secretary & Chief Compliance Officer for Consumers Energy Company, oversees compliance for the utility, which includes the MPSC Code of Conduct Rules. The Compliance Department will be available to serve as the Commission's primary contact regarding compliance.

1. EXECUTIVE SUMMARY

Consumers Energy Company (“Consumers Energy” or the “Company”) strives to deliver energy at low costs, while also ensuring reliability to its customers. Under MCL 460.10ee(2), Consumers Energy is authorized to offer customers Value-Added Programs and Services (“VAPS”). The Company’s current VAPS include the Appliance Service Plan (“ASP”), Mover Program, Business Customer Technical Services (“BCTS”), and Laboratory Services.

As required by MCL 460.10ee(15) and directed by the Michigan Public Service Commission’s (“MPSC” or the “Commission”) Order in Case No. U-18361, a utility who offers VAPS is required to provide the Commission with an annual report regarding its program offerings. MCL 460.10ee(15) states that the annual report must “provide a list of its offered value-added programs and services, the estimated market share occupied by each value-added program and service offered by the utility, and a detailed accounting of how the costs for the value-added programs and services were apportioned between the utility and the value-added programs and services.” The annual report is required to show to what extent the utility’s rates were affected by the allocations. MCL 460.10ee(6)(c).

The information presented in the 2024 Annual Code of Conduct Report complies with these requirements. As part of this report, the Company has included Attachment 1 – Organizational Chart and Description of Affiliates; Attachment 2 - 2024 Financial Summary; Attachment 3 – 2024 Financial Allocations: (a) showing how all of the utility’s costs associated with the unregulated value-added program or service were allocated to the unregulated program or service, and (b) to what extent the utility’s rates were affected by the allocations; Attachment 4 – 2024 VAPS Income Statement; Attachment 5 – 2024 Code of Conduct Complaints; Attachment 6 – 2024 Information Sharing; and Attachment 7 – 2024 Customer Count. There were no internal audits of the Company’s VAPS for 2024. The Company’s federal income tax returns will be made available to the Commission for inspection and review upon request.

2. OVERVIEW OF VALUE-ADDED PROGRAMS & SERVICES

2.1 Appliance Service Plan (ASP)

Description of Program/Service Offering:

Consumers Energy's ASP, now provided by a third-party, Oncourse Home Solutions (OHS), as of April 11, 2024, provides four different service contracts: Appliance Repair, Fuel Line Repair, Surge Protection, and Appliance Maintenance.

Customers can enter into a year-long contract, which can be (a) paid in advance or (b) paid through a fixed monthly fee that is added to their utility bill. Covered repairs are provided at no additional charge for service calls, parts, or labor. The Maintenance Plan, also provided by a third-party (OHS), provides maintenance service for appliances for a set fee.

Primary Customer Category: Residential – state of Michigan

2.2 Mover Program

Description of Program/Service Offering:

Consumers Energy's Mover Program is provided by use of third-party provider, AllConnect, contracted to offer one-stop shopping for customers who have moved. AllConnect provides a single point of contact to assist customers with transferring services such as cable television service, internet service, and waste management services. Customers agree to speak with an AllConnect representative regarding these service offerings and in exchange the Company receives a commission. Consumers Energy closed its Movers Program with AllConnect in April of 2024.

Primary Customer Category: Residential – state of Michigan

2.3 Business Customer Technical Services (BCTS)

Description of Program/Service Offering:

BCTS provides customers with construction services beyond the meter. This includes a portfolio of services such as: Indoor and outdoor lighting services (including light emitting diode ("LED") lighting); Construction and project management services; Electric material sales; Electrical equipment repairs and preventative maintenance; Billing services; Generator installation; Energy audit and consulting services; Power quality; and Engineering Design Services (design services/stamped drawings/technical consultation). These services are requested by the customer and competitively bid. All installation work is completed by a network of third-party contractors that install the work for and on behalf of Consumers Energy. Effective December 31, 2021, BCTS offering became inactive. No active customer contracts. Revenue and expenses were inaccurately incurred in 2024 with corrections reflected in 2025.

Primary Customer Category: Commercial – state of Michigan

2.4 Laboratory Services

Description of Program/Service Offering:

The Company provides laboratory services (Calibration and Instrumentation Services ("C&IS"), Metallurgy, Analytical Chemistry, and Nondestructive Testing) to various industries.

Primary Customer Category: Commercial – state of Michigan

3. ESTIMATED MARKET SHARE FOR STATE OF MICHIGAN

3.1. Appliance Service Plan (ASP)

Based on IPSOS/Consumers Energy Market Potential Survey¹, the Total Attainable Market within our total utility territory is approximately 2.6 million customers. When factoring in current enrollees and unlikely enrollees due to awareness and consideration metrics, our Serviceable Obtainable Market is approximately 327,703.

The market for the Maintenance Plan is existing Consumers Energy residential customers with gas, electric or combo service. Currently, there are ~1.6 million residential customers eligible to be marketed to. Residential HVAC Maintenance was a new product for Consumers Energy in 2023, current market share is 0%.

3.2. Mover Program

Consumers Energy has not completed market studies for this offering. This is a complementary service provided to customers. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

3.3. Business Customer Technical Services (BCTS)

This service is inactive and currently not being offered.

3.4. Laboratory Services

In 2024, Laboratory Services generated \$1,021,668 in total revenue, of which \$836,409 or 82% was generated through Calibration and Instrument Services (C&IS). Approximately 50% of these services are provided in-state. The calibration services market in Michigan is approximately \$20 million per year. Laboratory Services' Calibration Department accounts for no more than 4% of the market share within the state. In 2024, Laboratory Services' Chemistry Department generated \$69,164 in revenue, representing well below 1% of the market share for this service within the state of Michigan. Additionally, in 2024, Laboratory Services generated \$116,094 in revenue through its Metallurgy Department. This represents well below 1% of the market share for this service within the state of Michigan.

¹ Ipsos. (February 2023) *Consumer Energy Appliance Service Plan Market Potential Report-Wave 2*

STATEMENT OF COMPLIANCE

As required by Mich Admin Code R 460.10112(2), the Company has verified the accuracy of the information in the annual report and certifies that there is no cross-subsidization between regulated and non-regulated utility programs and services.

Dated: 04/30/2025

Respectfully submitted,



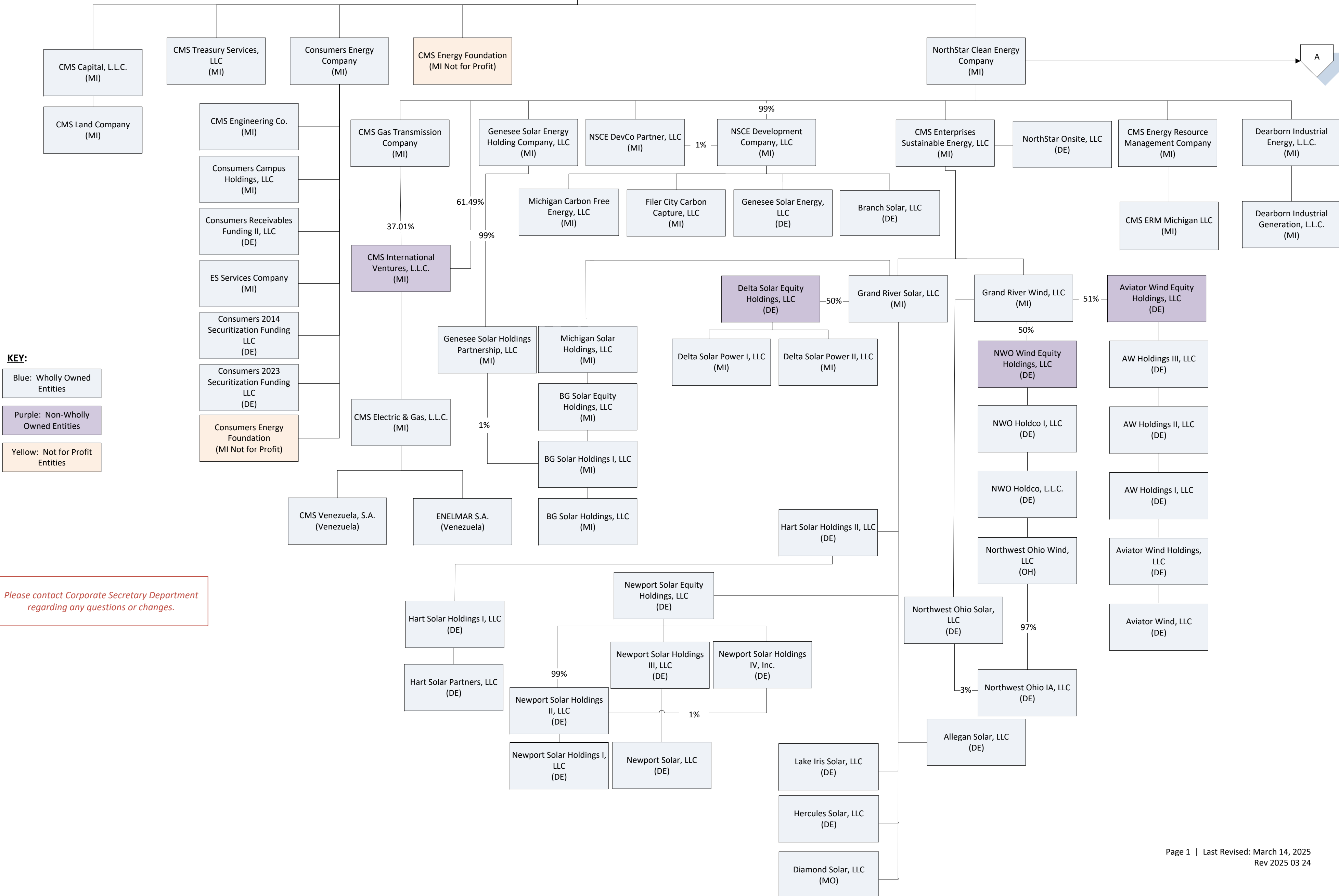
Lauren Youngdahl Snyder
Vice President, Customer Experience
Consumers Energy Company



Corporate Structure Chart

Note: Ownership is 100% unless otherwise stated.

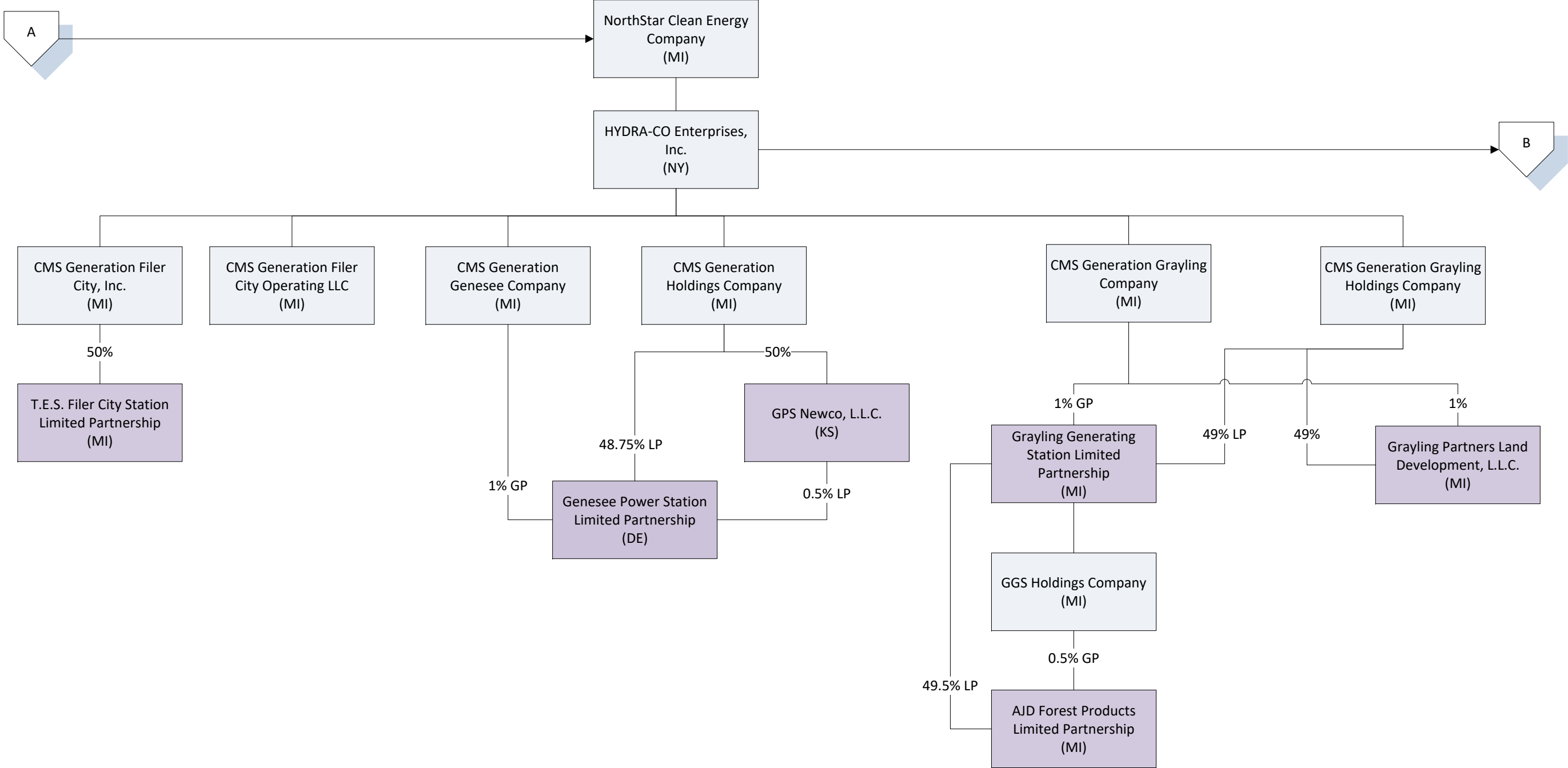
CMS Energy Corporation (MI)

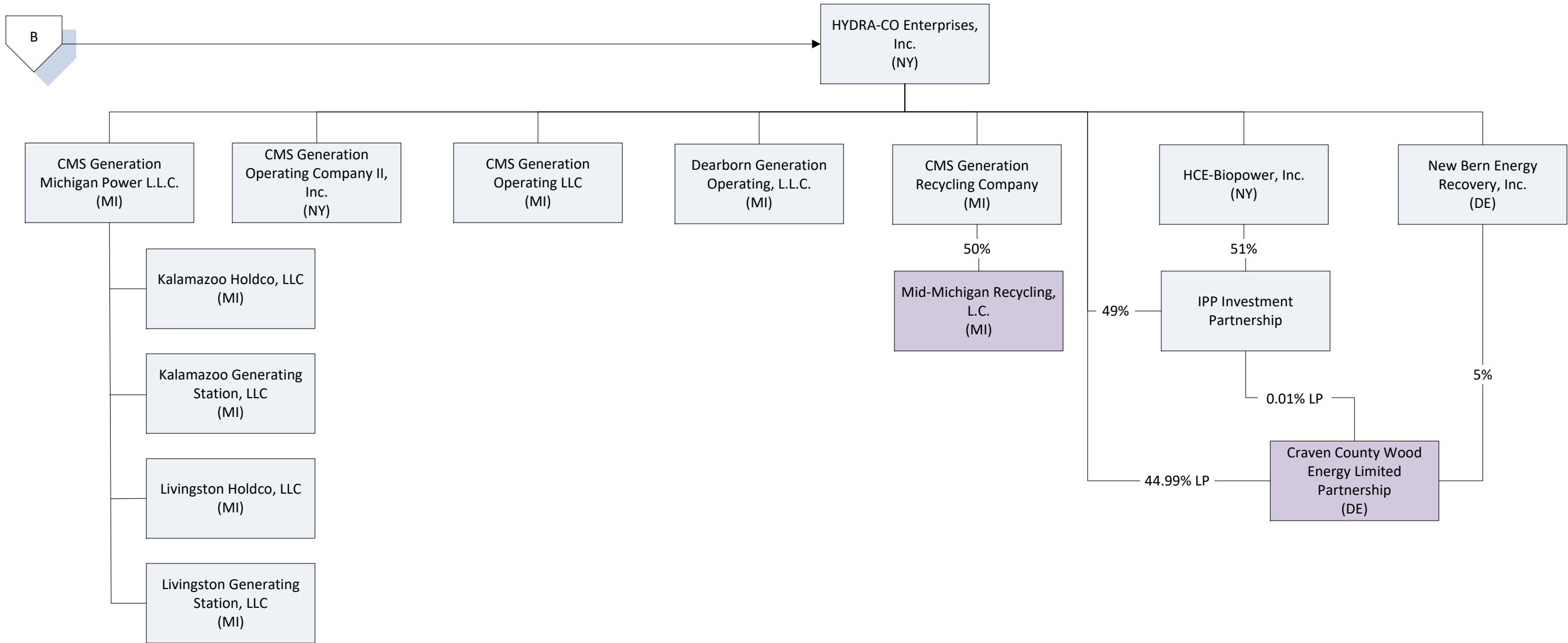


KEY:

- Blue: Wholly Owned Entities
- Purple: Non-Wholly Owned Entities
- Yellow: Not for Profit Entities

Please contact Corporate Secretary Department regarding any questions or changes.





01 CMS Energy Corporation

Address:

One Energy Plaza Jackson, Michigan 49201

CMS Energy Corporation, also conducting business as CMS Energy, is an integrated energy company, which has as its primary business operations an electric and natural gas utility, natural gas pipeline systems, and independent power generation.

The name, state of organization, and nature of business of CMS Energy's direct subsidiaries are described below.

02 CMS Capital, L.L.C.

CMS Capital, L.L.C. is a Michigan limited liability company that holds ownership interests in CMS Land Company and EnerBank USA.

02 CMS Treasury Services, LLC

CMS Treasury Services, LLC is a Michigan limited liability company formed to handle cash management functions and intercompany banking operations for CMS Energy and certain of its subsidiaries and affiliates.

02 Consumers Energy Company

Consumers Energy Company is a Michigan corporation engaged in the generation, purchase, distribution, and sale of electricity, and in the purchase, transmission, storage, distribution, and sale of natural gas, in Michigan's lower peninsula.

02 NorthStar Clean Energy Company

NorthStar Clean Energy Company, also conducting business as CMS Enterprises, is a Michigan corporation that, through various subsidiaries and affiliates, is engaged in diversified businesses in the United States and in select international markets.

The name, state of organization, and nature of business of each subsidiary and their subsidiaries are described below.

02 CMS Capital, L.L.C.

Address:

One Energy Plaza Jackson, Michigan 49201

CMS Capital, L.L.C. is a Michigan limited liability company that holds ownership interests in CMS Land Company.

03 CMS Land Company

CMS Land Company is a Michigan corporation formed to act as a repository for any unused real property formerly owned by Consumers Energy Company and hold the same for possible non-utility development.

02 CMS Treasury Services, LLC

Address:

One Energy Plaza Jackson, Michigan 49201

CMS Treasury Services, LLC is a Michigan limited liability company formed to handle the cash management functions and intercompany banking operations for CMS Energy and certain of its subsidiaries and affiliates.

02 Consumers Energy Company

Address:

One Energy Plaza Jackson, Michigan 49201

The consolidated operations of **Consumers Energy Company** account for the largest share of CMS Energy's total assets and income and account for a substantial portion of its revenues. Consumers also conducts business under the following assumed names:

Consumers Business Energy Services
Consumers Energy
Consumers Energy Business Services
Consumers Energy Consultants
Consumers Energy Contractor Network
Consumers Energy Dealer Network
Consumers Energy Finance
Consumers Energy Fitness Audits
Consumers Energy Group
Consumers Energy HouseCall
Consumers Energy HouseCall Services
Consumers Energy Management
Consumers Energy Resources
Consumers Energy Security Services
Consumers Energy Services
Consumers Energy Systems
Consumers Energy Traders
Consumers Power
Consumers Power Company
Laboratory Commercial Services
Laboratory Services
Michigan Gas Storage
Michigan Gas Storage Company
Technical Training Centers
Zeeland Power Company

The name, state of organization, and nature of business of Consumers' subsidiaries are described below:

03 **CMS Engineering Co.**

CMS Engineering Co. is a Michigan corporation formed to engage in any activity within the purposes for which corporations may be formed under the Business Corporation Act of Michigan.

03 **Consumers Campus Holdings, LLC**

Consumers Campus Holdings, LLC is a Michigan limited liability company formed for the purpose of being the lessee in the synthetic lease financing of the Consumers office building located in downtown Jackson, Michigan.

03 **Consumers Receivables Funding II, LLC**

Consumers Receivables Funding II, LLC is a Delaware limited liability company that buys certain accounts receivable from Consumers and sells them to a third party.

03 ES Services Company

ES Services Company is a Michigan corporation formed to engage in any activity within the purposes for which corporations may be formed under the Business Corporation Act of Michigan.

03 Consumers 2014 Securitization Funding LLC

Consumers 2014 Securitization Funding LLC is a Delaware limited liability company formed for purchasing securitization property from Consumers and to issue securitization bonds pledging the securitization property as collateral for the securitization bonds.

03 Consumers 2023 Securitization Funding LLC

Consumers 2023 Securitization Funding LLC is a Delaware limited liability company formed to purchase securitization property from Consumers Energy Company and to issue securitization bonds pledging the securitization property as collateral for the securitization bonds.

02 NorthStar Clean Energy Company

Address:

2373 Oak Valley Drive, Suite 150, Ann Arbor, MI 48104

NorthStar Clean Energy Company, also conducting business as CMS Enterprises, is a Michigan corporation that, through various subsidiaries and affiliates, is engaged in diversified businesses in the United States and in select international markets.

03 CMS Gas Transmission Company

CMS Gas Transmission Company, also conducting business as CMS Gas Transmission and Storage, is a Michigan corporation organized to engage in the transmission, storage, and processing of natural gas.

04 CMS International Ventures, L.L.C. (37.01%) (See Exhibit A for list of subsidiaries)

CMS International Ventures, L.L.C. is a Michigan limited liability company, formed to own, manage, and sell certain of CMS Energy's international investments.

03 CMS International Ventures, L.L.C. (61.49%) (See Exhibit A for list of subsidiaries)

03 Genesee Solar Energy Holding Company, LLC

This entity is being formed to facilitate the sale of tax credits arising from Branch Solar, LLC and Genesee Solar Energy, LLC.

04 Genesee Solar Holdings Partnership, LLC (99%)

This entity is being formed to facilitate the sale of tax credits arising from Branch Solar, LLC and Genesee Solar Energy, LLC.

05 BG Solar Holdings I, LLC (1%)

This entity will support the tax equity and financing structure for Branch Solar, LLC and Genesee Solar Energy, LLC.

05 Michigan Solar Holdings, LLC

06 BG Solar Equity Holdings, LLC

07 BG Solar Holdings I, LLC

08 BG Solar Holdings, LLC

The four new entities support the tax equity and financing structure for Branch Solar, LLC and Genesee Solar Energy, LLC.

03 NSCE DevCo Partner, LLC

To serve as the second member holding membership interests, along with NorthStar Clean Energy Company, in NSCE Development Company, LLC (commonly referred as "DevCo"). At this time, it is anticipated that NSCE DevCo Partner, LLC will own one percent (1%) of the membership interests in DevCo, with NorthStar Clean Energy Company owning ninety-nine percent (99%); however, the split of the membership interests in DevCo is subject to change in furtherance of the objective below.

To enhance NSCE Development Company, LLC's operation as a separate development company/arm of NSCE and as a separate taxpayer from NSCE.

03 NSCE Development Company, LLC (99%)

NSCE Development Company, LLC will be used as the primary entity vehicle for development of energy projects, including related procurement activities. As such, NSCE Development Company, LLC will serve to hold equity interests in other indirectly-owned subsidiaries of NSCE and acquire equipment and services necessary to build, own and operate power projects.

04 Michigan Carbon Free Energy, LLC

Michigan Carbon Free Energy, LLC, a Michigan limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Michigan Carbon Free Energy, LLC is actively engaged in the development of an approximately 90 MW natural gas power plant in Chester Township, Otsego County, Michigan.

04 Filer City Carbon Capture LLC

Filer City Carbon Capture LLC will be the entity that owns and operates a carbon capture facility located in Filer City, Michigan to sequester carbon from CO₂ created at the Filer City Generating Station. Filer City Carbon Capture LLC will hold an Air Pollution Control Tax Exemption Certificate, if such Certificate is approved by the Michigan Department of Treasury and the Michigan Department of Environment, Great Lakes, and Energy (EGLE).

04 Branch Solar, LLC

Branch Solar, LLC, a Delaware limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Branch Solar, LLC was formed for the purpose of, and is actively engaged in, the development of the Branch Solar Project in Branch County, Michigan. The Branch Solar Project is expected to have a capacity of approximately 200 MW upon completion.

04 Genesee Solar Energy, LLC

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

04 NSCE DevCo Partner, LLC (1%)**03 CMS Enterprises Sustainable Energy, LLC**

CMS Enterprises Sustainable Energy, LLC is a Michigan limited liability company formed for projects in the renewable energy business sector.

04 NorthStar Onsite, LLC

NorthStar Onsite, LLC will carry on any lawful business, purpose or activity permitted under the Delaware Limited Liability Company Act. Without limiting its potential purposes, NorthStar Onsite is primarily expected to develop, install, operate and maintain various behind-the-meter renewable energy facilities, battery storage facilities, electric vehicle charging stations and/or other related equipment for energy management and resiliency services.

04 Grand River Solar, LLC

Grand River Solar, LLC is a Michigan limited liability company formed for solar projects.

05 Delta Solar Equity Holdings, LLC (50%)

The entity will own and operate Delta Solar I and Delta Solar II (electric generating facilities) for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future, additional equity investment in such facilities.

06 Delta Solar Power I, LLC

Delta Solar Power I, LLC is a Michigan limited liability company formed to develop a solar photovoltaic electricity generating system located in Delta Township, Eaton County, Michigan.

06 Delta Solar Power II, LLC

Delta Solar Power II, LLC is a Michigan limited liability company formed to develop a solar photovoltaic electricity generating system located in Delta Township, Eaton County, Michigan.

05 Hart Solar Holdings II, LLC

Hart Solar Holdings II, LLC is a Delaware limited liability company.

06 Hart Solar Holdings I, LLC

Hart Solar Holdings I, LLC is a Delaware limited liability company.

07 Hart Solar Partners, LLC

Hart Solar Partners, LLC is a Delaware limited liability company.

05 Newport Solar Equity Holdings, LLC

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future cash equity investment in or other financing of such facilities.

06 Newport Solar Holdings II, LLC (99%)

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future financing of such facilities.

07 Newport Solar Holdings I, LLC

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future tax equity investment in or other financing of such facilities.

06 Newport Solar Holdings III, LLC

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

07 Newport Solar, LLC

Newport Solar, LLC is a Delaware limited liability company.

06 Newport Solar Holdings IV, Inc.

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

07 Newport Solar Holdings II, LLC (1%)**05 Allegan Solar, LLC**

Allegan Solar, LLC, a Delaware limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Allegan Solar, LLC was formed for the purpose of, and is actively engaged in, the development of the Allegan Solar Project in Allegan County, Michigan. The Allegan Solar Project is expected to have a capacity up to 125 megawatts upon its completion.

05 Lake Iris Solar, LLC

Lake Iris Solar, LLC, a Delaware limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Lake Iris Solar, LLC was formed for the purpose of, and is actively engaged in, the development of the Lake Iris Solar Project in St. Clair County, Michigan. The Lake Iris Solar Project is expected to have a capacity of up to 96 MW upon completion.

05 Hercules Solar, LLC

Hercules Solar, LLC, a Delaware limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Hercules Solar, LLC was formed for the purpose of, and is actively engaged in, the development of the Hercules Solar Project in Fayette County, Illinois. The Hercules Solar Project is expected to have a capacity of up to 150 MW upon its completion.

05 Diamond Solar, LLC

Diamond Solar, LLC, a Missouri limited liability company, is wholly and indirectly owned by NorthStar Clean Energy Company. Diamond Solar, LLC was formed for the purpose of, and is actively engaged in, the development of the Diamond Solar Project in Randolph County, Missouri. The Diamond Solar Project is expected to have a capacity of up to 115 MW upon completion.

04 Grand River Wind, LLC

Grand River Wind, LLC is a Michigan limited liability company formed for wind projects.

05 NWO Wind Equity Holdings, LLC (50%)

The entity will own and operate a wind electric generating facility for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future, additional equity investment in such facilities.

06 NWO Holdco I, LLC

The entity will own and operate a wind electric generating facility for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes and is being formed in anticipation of future tax equity investment in or other financing of such facilities.

07 NWO Holdco, L.L.C.

NWO Holdco, L.L.C. is a Delaware limited liability company organized for the principal purpose of directly or indirectly (through one or more subsidiary companies) developing, constructing, financing, and operating a 105-MW wind power project in Paulding County, Ohio and engaging in other renewable energy development activities.

08 Northwest Ohio Wind, LLC

Northwest Ohio Wind, LLC is an Ohio limited liability company organized for the principal purpose of developing, constructing, financing, and operating a 105-MW wind power project in Paulding County, Ohio.

09 Northwest Ohio IA, LLC (97%)

The entity will serve as the interconnection customer to PJM Interconnection LLC on behalf of Northwest Ohio Wind, LLC and Northwest Ohio Solar, LLC

05 Northwest Ohio Solar, LLC

The entity will own and operate one or more Photo Voltaic (PV) electric generating facilities and battery energy storage systems (BESS) for retail or under power purchase agreement sale of energy, capacity and associated environmental attributes.

06 Northwest Ohio IA, LLC (3%)

The entity will serve as the interconnection customer to PJM Interconnection LLC on behalf of Northwest Ohio Wind, LLC and Northwest Ohio Solar, LLC

05 **Aviator Wind Equity Holdings, LLC (51%)**

Aviator Wind Equity Holdings, LLC is a Delaware limited liability company.

06 **AW Holdings III, LLC**

AW Holdings III, LLC is a Delaware limited liability company.

07 **AW Holdings II, LLC**

AW Holdings II, LLC is a Delaware limited liability company.

08 **AW Holdings I, LLC**

AW Holdings I, LLC is a Delaware limited liability company.

09 **Aviator Wind Holdings, LLC**

Aviator Wind Holdings, LLC is a Delaware limited liability company.

10 **Aviator Wind, LLC**

Aviator Wind, LLC is a Delaware limited liability company.

03 **CMS Energy Resource Management Company**

CMS Energy Resource Management Company, also conducting business as CMS ERM, is a Michigan corporation concentrating on the purchase and sale of energy commodities in support of CMS Energy's generating facilities.

04 **CMS ERM Michigan LLC**

CMS ERM Michigan LLC is a Michigan limited liability company formed for the sole purpose of taking an assignment of the Ford/Rouge Electricity Sales Agreements from Dearborn Industrial Generation, L.L.C. and to perform those contracts.

03 **Dearborn Industrial Energy, L.L.C.**

Dearborn Industrial Energy, L.L.C. is a Michigan limited liability company that holds the ownership interest in Dearborn Industrial Generation, L.L.C.

04 **Dearborn Industrial Generation, L.L.C.**

Dearborn Industrial Generation, L.L.C. is a Michigan limited liability company engaged in the operation of the Ford/Rouge Cogeneration Facility in Dearborn, Michigan.

03 **HYDRA-CO Enterprises, Inc.** (See Exhibit B for list of subsidiaries) HYDRA-CO Enterprises, Inc. is a New York corporation.

Exhibit A

Subsidiaries of CMS International Ventures, L.L.C.

Address:

2373 Oak Valley Drive, Suite 150, Ann Arbor, MI 48104

04 CMS Electric & Gas, L.L.C.

CMS Electric & Gas, L.L.C. is a Michigan limited liability company. CMS International Distribution LLC and CMS Electric and Gas Company merged in December 2002 to form CMS Electric & Gas, L.L.C.

05 CMS Venezuela, S.A.

CMS Venezuela, S.A. is a Venezuelan corporation formed to operate Sistema Electrico Nueva Esparta C.A. (SENECA).

05 ENELMAR S.A.

ENELMAR S.A. is a Venezuelan corporation formed to hold CMS Electric & Gas, L.L.C.'s interests in the privatized electric system of the State of Nueva Esparta.

Exhibit B

Subsidiaries of HYDRA-CO Enterprises, Inc.

Address:

2373 Oak Valley Drive, Suite 150, Ann Arbor, MI 48104

04 CMS Generation Filer City, Inc.

CMS Generation Filer City, Inc. is a Michigan corporation involved as a General Partner in the T.E.S. Filer City Station Limited Partnership, a Michigan limited partnership that is the owner of the 54-MW (net) woodchip- and coal-fueled electric generating station in Filer City, Michigan.

05 T.E.S. Filer City Station Limited Partnership (50%)**04 CMS Generation Filer City Operating LLC**

CMS Generation Filer City Operating LLC is a Michigan limited liability company formed to operate a coal- and wood waste-fueled power plant near Filer City, Michigan owned by the T.E.S. Filer City Station Limited Partnership.

04 CMS Generation Genesee Company

CMS Generation Genesee Company is a Michigan corporation involved as a General Partner in the Genesee Power Station Limited Partnership, a Delaware limited partnership, which owns and operates a 35-MW (net) waste-wood-fueled electric generating facility located in Genesee County, Michigan.

05 Genesee Power Station Limited Partnership (1% GP)**04 CMS Generation Holdings Company**

CMS Generation Holdings Company is a Michigan corporation involved as a limited partner in various partnerships.

05 Genesee Power Station Limited Partnership (48.75% LP)**05 GPS Newco, L.L.C. (50%)**

GPS Newco, L.L.C. is a Kansas limited liability company formed for the purpose of facilitating financing and/or restricting liabilities of CMS Energy's equity invested in Genesee Power Station Limited Partnership.

06 Genesee Power Station Limited Partnership (0.5% LP)**04 CMS Generation Grayling Company**

CMS Generation Grayling Company is a Michigan corporation involved as a General Partner in Grayling Generating Station Limited Partnership, a Michigan limited partnership, that owns a waste-wood-fueled power plant in Grayling, Michigan. Grayling Generating Station Limited Partnership owns GGS Holdings Company, a Michigan corporation, which is a General Partner in AJD Forest Products Limited Partnership (also conducting business as AJD Forest Products), a Michigan limited partnership, that operates a sawmill adjacent to the Grayling Generating Station and also supplies wood waste fuel to Grayling Generating Station. Grayling Generating Station Limited Partnership is a Limited Partner in AJD Forest Products Limited Partnership.

05 Grayling Generating Station Limited Partnership (1% GP)**06 AJD Forest Products Limited Partnership (49.5% LP)**

06 GGS Holdings Company

GGS Holdings Company is a Michigan corporation that owns a General Partner interest in AJD Forest Products Limited Partnership, a Michigan limited partnership.

07 AJD Forest Products Limited Partnership (0.5% GP)

05 Grayling Partners Land Development, L.L.C. (1%)

Grayling Partners Land Development, L.L.C. is a Michigan limited liability company formed to acquire land near the Grayling facility for potential development of an ash disposal site.

04 CMS Generation Grayling Holdings Company

CMS Generation Grayling Holdings Company is a Michigan corporation involved as a Limited Partner in Grayling Generating Station Limited Partnership, a Michigan limited partnership. Grayling Generating Station Limited Partnership owns

GGG Holdings Company, a Michigan corporation that owns a General Partner interest in AJD Forest Products Limited Partnership, a Michigan limited partnership.

05 Grayling Generating Station Limited Partnership (49% LP)**06 AJD Forest Products Limited Partnership (49.5% LP)****06 GGS Holdings Company****07 AJD Forest Products Limited Partnership (0.5% GP)****05 Grayling Partners Land Development, L.L.C. (49%)****04 CMS Generation Michigan Power L.L.C.**

CMS Generation Michigan Power L.L.C. is a Michigan limited liability company formed to own generating units in Michigan for the purpose of generating power during peak demand periods.

05 Kalamazoo Holdco, LLC**05 Kalamazoo Generating Station, LLC****05 Livingston Holdco, LLC****05 Livingston Generating Station, LLC**

The four entities listed above are being set-up at the recommendation of Tax Counsel at Bodman PLC in connection with sell-down of NSCE's interests in the Kalamazoo Generating Station (Project Indigo) and the potential sell-down of NSCE's interests in the Livingston Generation Stations. To facilitate the sell-down or potential sell-down, as the case may be, there will be an internal restructuring so that the assets comprising each of Kalamazoo and Livingston Generation Stations will ultimately be placed in Kalamazoo Generating Station, LLC (Michigan) and Livingston Generating Station, LLC (Michigan), respectively.

04 CMS Generation Operating Company II, Inc.

CMS Generation Operating Company II, Inc. is a New York corporation formed to operate power plants, primarily in the United States.

04 CMS Generation Operating LLC

CMS Generation Operating LLC is a Michigan limited liability company involved in the operation of various power plants throughout the United States.

04 Dearborn Generation Operating, L.L.C.

Dearborn Generation Operating, L.L.C. is a Michigan limited liability company formed to operate the Ford/Rouge

Project.

04 CMS Generation Recycling Company

CMS Generation Recycling Company is a Michigan corporation that has ownership interest in Mid-Michigan Recycling, L.C. Mid-Michigan Recycling, L.C. was created to be involved in supplying wood waste fuel for the Genesee Power Station Limited Partnership.

05 Mid-Michigan Recycling, L.C. (50%)

Mid-Michigan Recycling, L.C. is a Michigan limited liability company involved in supplying wood waste fuel for the Genesee Power Station Limited Partnership.

04 Craven County Wood Energy Limited Partnership (44.99% LP)

Craven County Wood Energy Limited Partnership is a Delaware limited partnership involved in the ownership and operation of a wood waste-fueled plant in New Bern, North Carolina.

04 **HCE-Biopower, Inc.**

HCE-Biopower, Inc. is a New York corporation formed to hold partnership interests in various power projects.

05 **IPP Investment Partnership (51%)**

06 **Craven County Wood Energy Limited Partnership (0.01% LP)**

04 **IPP Investment Partnership (49%)**

05 **Craven County Wood Energy Limited Partnership (0.01% LP)**

04 **New Bern Energy Recovery, Inc.**

New Bern Energy Recovery, Inc. is a Delaware corporation formed to participate as a General Partner in the Craven County Wood Energy Limited Partnership formed to construct, operate and own a wood waste-fueled electric generating facility in Craven County, North Carolina.

05 **Craven County Wood Energy Limited Partnership (5% GP)**

Line	Description	2024	ASP CE	ASP OHS	BCTS	Mover Program	Lab Services
	(a)	(b)	(c)	(d)	(d)	(e)	(f)
Revenue							
Plan Gross Revenues							
1	Revenues	\$ 24,445,937	\$ 19,792,717	\$ 3,520,245	\$ 13,590	\$ 97,717	\$ 1,021,668
2	Free Month Incentive Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Net Revenues (RDS)	\$ 24,445,937	\$ 19,792,717	\$ 3,520,245	\$ 13,590	\$ 97,717	\$ 1,021,668
Expenses:							
Cost of Goods Sold							
4	Material & labor (including labor overheads)	7,407,731	6,479,998	-	47,691	-	880,042
5	ACAP Expense	1,124,290	1,124,290	-	-	-	-
6	Field Expense (Payout)	-	-	-	-	-	-
7	Total Cost of Goods Sold	8,532,021	7,604,288	-	47,691	-	880,042
8	Gross Margin	15,913,916	12,188,429	3,520,245	(34,101)	97,717	141,626
Operational Expense							
9	Schedule, Control & Dispatch	321,557	224,245	-	-	97,312	-
10	Solution Center Costs	1,113,687	1,113,687	-	-	-	-
11	Org & Office Admin	4,716,174	1,572,484	3,143,690	-	-	-
12	Program Amends	54,339	54,339	-	-	-	-
13	Total Operational Expense	6,205,758	2,964,755	3,143,690	-	97,312	-
Marketing Expense							
14	Promotional Program & Research	1,135,993	1,135,993	-	-	-	-
15	Marketing Supervision	145,763	145,763	-	-	-	-
16	Point Plus	108,554	108,554	-	-	-	-
17	Direct Mail	582,415	582,415	-	-	-	-
18	Total Marketing Expense	1,972,725	1,972,725	-	-	-	-
19	Total Expenses	16,710,504	12,541,769	3,143,690	47,691	97,312	880,042
20	Bad Debt - Uncollectibles	(94,011)	(94,011)	-	-	-	-
21	Total Expenses including UA's	16,616,493	12,447,757	3,143,690	47,691	97,312	880,042
22	Margin	7,829,444	7,344,959	376,555	(34,101)	405	141,626
Indirect Expenses:							
Indirect Operational Expense							
	Small Tools	-	-	-	-	-	-
	Training	1,814	1,814	-	-	-	-
	Complaints	4,021	4,021	-	-	-	-
	Total Indirect Operational Expense	5,835	5,835	-	-	-	-
Indirect Admin Expense							
	Billing	39,622	39,622	-	-	-	-
	Payment Processing	5,857	5,857	-	-	-	-
	Total Indirect Admin Expense	45,479	45,479	-	-	-	-
Indirect IT/Infrastructure Expense							
	SAP	92,348	92,348	-	-	-	-
	MDSI	-	-	-	-	-	-
	Radio & Telephone	-	-	-	-	-	-
	Total Indirect IT/Infrastructure Expense	92,348	92,348	-	-	-	-
Indirect Overhead/Corporate Expense							
	Labor Related	449,119	449,119	-	-	-	-
	Other Corporate Related	464,221	464,221	-	-	-	-
	Total Indirect Overhead/Corporate Expense	913,340	913,340	-	-	-	-
	Total Indirect Expenses	1,057,002	1,057,002	-	-	-	-
	VAPS Indirect Margin	6,772,442	6,287,957	376,555	(34,101)	405	141,626

[Notes to Attachment 1](#)

Note 1 ASP CE dollars are presale. ASP OHS are post sale (April 11, 2024) and are Consumers Energy revenue pursuant to the Long Term Service Agreement (LTSA). Consumers Energy has no knowledge of revenues and expenses incurred by OHS.

Note 2 A separate Balance Sheet, Trial Balance or General Ledger is not available for VAPS programs

Note 3 All BCTS revenue and expenses were incorrectly incurred. Corrections will be reflected in 2025,

3% allocated to ASP - Comes from labor study for Jan -March. April 1st - 10th (pre-sale) at 1% allocation

	BCTS	ASP	MOVER
Labor Allocation	\$ -	\$ 4,021.40	\$ -

Note: After April 11, 2024, negotiated rate per Long Term Service Agreement (LTSA)

2024 Customer Care Financial Data (All Consumers Energy Complaints)

140108 Cust Complaint Sal

Cost Center	Cost Element	Month/Year	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Overall Result	
			January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024			
140108	Cust Complaint Sal	5220000	Labor-Exempt Reg Pay	7,580.14	7,580.14	7,580.14	8,034.80	8,034.80	8,034.80	8,337.95	8,338.00	8,338.00	8,338.00	8,338.00	8,338.00	8,338.00	96,872.77
140108	Cust Complaint Sal	5221000	Labor-Nonexempt Reg	31,312.07	29,563.21	32,605.34	33,159.88	31,093.27	23,410.00	24,357.57	28,555.13	25,422.60	32,632.00	28,015.49	16,508.03		336,634.59
140108	Cust Complaint Sal	5221500	Labor-Nonexempt OT	74.12	-12.35	31.84			180.64	92.66	46.80	155.83	177.85				747.39
140108	Cust Complaint Sal	5223000	Nonexempt Pd Absence	6,358.78	4,782.09	1,596.54	3,756.32	7,614.67	10,213.94	14,518.27	8,693.03	10,074.53	6,223.34	5,793.37	16,429.72		96,054.60
140108	Cust Complaint Sal	Result		45,325.11	41,913.09	41,813.86	44,951.00	46,742.74	41,839.38	47,306.45	45,632.96	43,990.96	47,371.19	42,146.86	41,275.75		530,309.35
Overall Result				45,325.11	41,913.09	41,813.86	44,951.00	46,742.74	41,839.38	47,306.45	45,632.96	43,990.96	47,371.19	42,146.86	41,275.75		530,309.35

Source Information
Department: Customer Care
Report: Labor Study - Implemented August 2022

Cost Center: 140108

SAP ATTRIBUTES

Cost Center: 140108 ID: 2446
Description: Customer Complaint Salaries
Name: Cust Complaint Sal
Short Text: CUST COMPLAINT SAL
Category: P Hierarchy Area: CCCCC_HIST
Created On: 6/2/2008 Valid From: 1/1/2023 Valid To: 12/31/9999
Department: Costing Sheet
Responsible: 70

CUSTOM ATTRIBUTES

Work Item: 433 | Customer Care
Exp Type: Responsibility
Segment: OTH

ASSESSMENTS

202404 - 202404

LBR_ALL 100.0000%

140108	140392 - Cust Ops Customer Recs Electric	49.4700%	\$0.00
140108	140395 - Cust Ops Customer Recs Gas	47.5300%	\$0.00
140108	141640 - OHS LTSA- Back Office Gas	2.0000%	\$0.00
140108	6514615 - ASP - CHARGEBACKS COMPLAINTS	1.0000%	\$0.00

NLBR_ALL 100.0000%

140108	140392 - Cust Ops Customer Recs Electric	49.4700%	\$0.00
140108	140395 - Cust Ops Customer Recs Gas	47.5300%	\$0.00
140108	141640 - OHS LTSA- Back Office Gas	2.0000%	\$0.00
140108	6514615 - ASP - CHARGEBACKS COMPLAINTS	1.0000%	\$0.00

202401 - 202403

LBR_ALL 100.0000%

140108	140392 - Cust Ops Customer Recs Electric	49.4700%	\$0.00	Auto calculated based on labor study
140108	140395 - Cust Ops Customer Recs Gas	47.5300%	\$0.00	Auto calculated based on labor study
140108	6514615 - ASP - CHARGEBACKS COMPLAINTS	3.0000%	\$0.00	Auto calculated based on labor study

NLBR_ALL 100.0000%

140108	140392 - Cust Ops Customer Recs Electric	49.4700%	\$0.00	Auto calculated based on labor study
140108	140395 - Cust Ops Customer Recs Gas	47.5300%	\$0.00	Auto calculated based on labor study
140108	6514615 - ASP - CHARGEBACKS COMPLAINTS	3.0000%	\$0.00	Auto calculated based on labor study

PAYMENT PROCESSING

Payment Processing Allocation	ASP	BCTS	MOVER	LAB SERVICES
	5,857			

For ASP, Payment services has allocated based on actual ASP non-energy accounts in Paymentus invoices

Source Information

Department: Payment Services

Cost Center	Cost Element	Cost element name	Val.in rep.cur.	Offsetting account type	Offsetting acct no.	Name of offsetting account	Period	Posting Date	User Name	Name	Document Header Text	Document Number	Purchasing Document
141379	5211001	Fees-Pymnt Processing	1,980.61 S		5211001	Fees-Pymnt Processing	2	2/29/2024	JDRATER	CO - Reclass ASP charges from JAN Paymentus exp	CO Paymentus ASP January	21393192	
141379	5211001	Fees-Pymnt Processing	2,500.00 S		2132703	Accr Liab Curr-DOET	2	2/29/2024	JDRATER	Paymentus ASP Fees February 2024 ; jdprater	CO-Variou 2024 February	21400761	4400104962
			4,480.61										
141379	5211001	Fees-Pymnt Processing	-2,500.00 S		2132703	Accr Liab Curr-DOET	3	3/1/2024	JSKEYS	Paymentus ASP Fees February 2024 ; jdprater	CO-Variou 2024 February	21402067	4400104962
141379	5211001	Fees-Pymnt Processing	2,500.00 S		2132703	Accr Liab Curr-DOET	3	3/31/2024	JDRATER	Paymentus March 2024 ; jdprater	CO-Variou 2024 March	21532710	4400121657
141379	5211001	Fees-Pymnt Processing	1,741.15 S		5211001	Fees-Pymnt Processing	3	3/31/2024	JDRATER	CO - Reclass ASP charges from FEB Paymentus exp	CO Paymentus ASP February	21533396	
			1,741.15										
141379	5211001	Fees-Pymnt Processing	-2,500.00 S		2132703	Accr Liab Curr-DOET	4	4/1/2024	JSKEYS	Paymentus March 2024 ; jdprater	CO-Variou 2024 March	21533409	4400121657
141379	5211001	Fees-Pymnt Processing	1,564.00 S		5211001	Fees-Pymnt Processing	4	4/30/2024	JDRATER	CO - Reclass Paymentus March ASP non-energy fees	CO Paymentus Non-Energy	21670767	
141379	5211001	Fees-Pymnt Processing	666.67 S		2132703	Accr Liab Curr-DOET	4	4/30/2024	JDRATER	Paymentus ASP 4/1-4/10 ; jdprater	CO-Variou 2024 April	21671914	4400121657
			-269.33										
141379	5211001	Fees-Pymnt Processing	-666.67 S		2132703	Accr Liab Curr-DOET	5	5/1/2024	JSKEYS	Paymentus ASP 4/1-4/10 ; jdprater	CO-Variou 2024 April	21671997	4400121657
141379	5211001	Fees-Pymnt Processing	571.02 S		5211001	Fees-Pymnt Processing	5	5/31/2024	JDRATER	CO - Reclass Paymentus April Non-energy fees	CO Paymentus APR NonEnergy	21822037	
			-95.65										
			5,856.78										

As of April 11, 2024, perusant to Long Term Service Agreement (L TSA)

Cost Center	CO object name	Cost Element	Cost element name	Val.in rep.cur.	Name	Name of offsetting account	Fiscal Year	Partner object	Posting Date	User Name	Period	Document Header Text	CO partner object name
141316	ASP CE Chargebacks	5101700	NonStock Material	11,658.14	Allocate Billing and Dunning to ASP - Jan 2024	NonStock Material	2024		1/31/2024	DAMORTIM	1	Jan Dunning	
141316	ASP CE Chargebacks	5101700	NonStock Material	11,284.82	Billing and Dunning Feb 24	NonStock Material	2024		2/29/2024	DAMORTIM	2	Billing and Dunning Feb	
141316	ASP CE Chargebacks	5101700	NonStock Material	11,282.34	Allocate Billing and Dunning to ASP	NonStock Material	2024		3/31/2024	DAMORTIM	3	Billing and Dunning Mar	
141316	ASP CE Chargebacks	5101700	NonStock Material	5,396.50	Billing and Dunning Apr 1-10	NonStock Material	2024		4/10/2024	DAMORTIM	4	Billi and Dunn Apr 1-10	
141316				39,621.80									

As of April 11, 2024, perusant to Long Term Service Agreement (LTSA)

VAPS Annual Report
2024 Financial Allocations
Training

Cost Center Analysis

			Actual	Actual	Actual	Actual	Actual	
			Month/Year	January 2024	February 2024	March 2024	April 2024	Overall Result
Cost Center		Cost Element		\$	\$	\$	\$	\$
141484	ASP Training	C4000	Labor Overheads	1.56	120.50	0.89	69.76	192.71
141484	ASP Training	C4010	Payroll Tax Loading	0.81	62.62	0.46	39.49	103.38
141484	ASP Training	C4020	Labor Overh A&G Slrs	0.63	48.36	0.36	25.65	75.00
141484	ASP Training	C4030	Depreciation/ROR	0.71	54.70	0.41	40.01	95.83
141484	ASP Training	C4040	Property Taxes	0.19	15.06	0.11	9.75	25.11
141484	ASP Training	S1200	Labor OM&C	10.26	792.72	5.87	512.92	1,321.77
Overall Result				14.16	1,093.96	8.10	697.58	1,813.80

Source Information

Report: BI Cost Center Reporting - See cost centers listed above

TOOLS

No tool allocation, tools are expensed when purchased by ASP.

INTERCOMPANY OVERHEAD RATE		
2024 BUDGET		
Description	GO Rate	Off-Site Rate
A&G Salaries	5.0%	5.0%
Office Supplies and Expense	1.3%	1.3%
Outside Services	4.0%	4.0%
GO Property Insurance	0.1%	0.0%
Injuries & Damages	0.2%	0.2%
Pension and Benefits	4.4%	5.0%
Miscellaneous General Expenses	0.3%	0.3%
GO Rents	0.1%	0.0%
GO Maintenance of General Plant	0.7%	0.0%
Depreciation	4.0%	0.0%
GO Property Taxes	1.9%	0.0%
TOTAL A&G	22.0%	15.8%
Payroll Taxes	7.7%	7.7%
Return on Investment for Utility Assets	3.8%	0.0%
Other Compensation and Benefits	2.5%	2.5%
TOTAL OVERHEAD RATE	36.0%	26.0%

Jan - April: Labor related 449,119.18
Non-labor related 138,919.33

O&M Income Statement Analysis

Cost Center	Description	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual
		Month/Year	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024
CMS_R_HOMEPROD	Home Products	192,638.94	161,811.61	161,174.71	72,413.25	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,422.12	1,484.61	602,461.60
CMS_R_ASP_PGRM	Appliance Service Plan Program	192,638.94	161,811.61	161,174.71	72,413.25	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,847.11	1,484.61	602,036.61
CMS_R_ASP_COGS	ASP COGS	-168.72	142.76	351.91	184.66	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,847.11	1,484.61	14,508.71
CMS_R_ASP_EXP	ASP CE and Contractors Expense	-168.72	142.76	351.91	184.66	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,847.11	1,484.61	14,508.71
140975	ASP Customer Install WBS	-172.62	-158.48	349.68	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,847.11	1,484.61	14,016.68	
141484	ASP Training	3.90	301.24	2.23	184.66									492.03
CMS_R_ASP_OPS	ASP Direct Operational Expense	182,826.44	151,468.12	150,327.16	68,830.90									553,452.62
CMS_R_ASP_SCHD	ASP Schedule Control & Dispatch	26,741.88	23,562.95	24,184.86	9,182.13									83,671.82
140976	Ops Svcs Gas ASP Dispatch	26,741.88	23,562.95	24,184.86	9,182.13									83,671.82
CMS_R_ASP_ADMN	ASP Services Org & Office Admin	156,084.56	127,905.17	126,142.30	59,648.77									469,780.80
128839	ASP Leadership	29,297.34	50,568.46	28,080.26	13,627.47									121,573.53
128840	ASP Operations Office	63,359.34	17,201.01	37,844.37	18,472.88									136,877.60
140977	ESF Gas ASP Admin	40,613.34	37,702.90	37,237.82	17,888.73									133,442.79
141234	ASP HP Projects	122.77	117.35	28.14	252.72									520.98
141316	ASP CE Chargebacks	13,501.62	13,342.12	13,419.46	4,487.36									44,750.56
141486	ASP CXO Chargebacks	9,190.15	8,973.33	9,532.25	4,919.61									32,615.34
CMS_R_ASP_MRKT	ASP Direct Marketing Expense	9,981.22	10,200.73	10,495.64	3,397.69									34,075.28
140980	Marketing ASP Program	9,981.22	10,200.73	10,495.64	3,397.69									34,075.28
CMS_R_HP_OTHER	Home Products Other											424.99		424.99
CMS_R_MAINTCHK	Maintenance Check											424.99		424.99
CMS_R_MC_OPS	Maintenance Check Operations											424.99		424.99
128861	Maintenance Check Operations - Field											424.99		424.99

Overhead loadings charged to Home Products from Utility

Cost Center	Cost Element	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual		
		Month/Year	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	Overall Result	
CMS_R_HOMEPROD	Home Products	Result	192,638.94	161,811.61	161,174.71	72,413.25	-11.13	295.40	4,589.16	6,197.78	2,730.56	558.83	-1,422.12	1,484.61	602,461.60	
CMS_R_HOMEPROD	Home Products	C4010	Payroll Tax Loading	40,048.62	33,639.78	33,507.39	15,488.38	-2.38	63.18	981.57	1,325.64	584.04	119.53	-304.18	317.54	125,769.11
CMS_R_HOMEPROD	Home Products	C4030	Depreciation/Rate of Return Loading	34,979.16	29,381.59	29,265.95	15,689.55	-2.41	64.01	994.32	1,342.85	591.63	121.08	-308.13	321.67	112,441.27
CMS_R_HOMEPROD	Home Products	C4040	Property Tax Loading	9,631.95	8,090.59	8,058.72	3,821.82	-0.59	15.59	242.20	327.10	144.11	29.49	-75.06	78.35	30,364.27
CMS_R_HOMEPROD	Home Products	C4000	Labor Overheads	77,055.59	64,724.62	64,469.85	27,356.09	-4.20	111.59	1,733.69	2,341.39	1,031.53	211.11	-537.24	560.85	239,054.87
CMS_R_HOMEPROD	Home Products	C4020	Labor Overheads - A&G Salaries	30,923.62	25,975.03	25,872.80	10,057.41	-1.55	41.03	637.38	860.80	379.25	77.62	-197.51	206.20	94,832.08

VAPS Annual Report
2024 Financial Allocations
Technology

			YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	
			Month/Year	January 2024	February 2024	March 2024	April 2024	Overall Result
Order	Cost Element		\$	\$	\$	\$	\$	\$
6514254	ASP - IT CHGBCKS SOFTWARE INFRASTRUCTURE	M1000	A&G ALLOC LABOR	11,486.43	11,486.43	11,486.43	3,828.82	38,288.11
6514254	ASP - IT CHGBCKS SOFTWARE INFRASTRUCTURE	M2001	A&G ALLOC NONLABOR	7,382.47	7,382.47	7,382.47	2,460.82	24,608.23
6514254	ASP - IT CHGBCKS SOFTWARE INFRASTRUCTURE	Result		18,868.90	18,868.90	18,868.90	6,289.64	62,896.34
6514255	ASP - IT CHARGEBACK LICENSES	M2001	A&G ALLOC NONLABOR	8,441.42	8,441.42	8,441.42	2,813.80	28,138.06
6514255	ASP - IT CHARGEBACK LICENSES	Result		8,441.42	8,441.42	8,441.42	2,813.80	28,138.06
6514256	ASP - IT CHARGEBACKS APP SUPPORT	M1000	A&G ALLOC LABOR	394.21	394.21	394.21	131.40	1,314.03
6514256	ASP - IT CHARGEBACKS APP SUPPORT	Result		394.21	394.21	394.21	131.40	1,314.03
Overall Result				27,704.53	27,704.53	27,704.53	9,234.84	92,348.43

Lab Services Commercial Labor Allocations

Internal	Commercial Allocations (%)				
	C&IS	NDT_Mat	Chem	Total Comm	
91	7	1	1	9	Quality Department
91	7	1	1	9	Shared Services Department
91	7	1	1	9	
91	7	1	1	9	
89	9	1	1	11	Lab Director
70	30			30	C&IS Department
70	30			30	
70	30			30	
70	30			30	
70	30			30	
95			5	5	Chemistry Department

Standard allocations derived based on % of workload dedicated to supporting value added commercial operations for overhead and administrative functions. Direct labor and expenses associated with commercial operations are directly charged through SAP.

\$217,455 Allocated Admin & OH Labor
 26% Applied InterCompany OH Rate
\$273,994 Total Allocated Admin & OH Labor

VAPS INCOME STATEMENT EXPENSE

				YTD Actual	
Cost Center		Cost Element			\$
Margin Products and Job Work		Result		16,745,761.94	
Margin Products and Job Work	CMS R_HOMEPROD	Home Products	Result	13,602,071.79	
Margin Products and Job Work	CMS R_HOMEPROD	Home Products	CMS CMSENERGY	CMS Energy	13,602,033.61
			CMS TOTEXP	Total Expense	13,602,033.61
			CMS LABEXP	Labor Expense	1,604,790.18
			CMS EXMEXP	Exempt Labor	3,866.58
			CMS NEXEXP	Non Exempt Labor	628.18
			CMS OMCEXP	OM&C Labor	18,178.89
			CMS OLBEXP	Other Labor	1,582,116.53
			CMS NONEXP	Non Labor Expense	11,997,243.43
			CMS CONEXP	Contractor	6,309,299.63
			CMS MATEXP	Material	42,668.44
			CMS BUSEXP	Business Expense	1,724.53
			CMS OTHEXP	Other Expense	5,643,550.83
			Not Assigned Cost Element (s)		38.18
Margin Products and Job Work	CMS R_ASP_PRGM	Appliance Service Plan Program	Result	13,513,855.30	
			CMS CMSENERGY	CMS Energy	13,513,817.12
			CMS TOTEXP	Total Expense	13,513,817.12
			CMS LABEXP	Labor Expense	1,603,626.12
			CMS NONEXP	Non Labor Expense	11,910,191.00
			Not Assigned Cost Element (s)		38.18
Margin Products and Job Work	CMS R_ASP_UAS	ASP Uncollectibles	Result	-94,011.41	
			CMS CMSENERGY	CMS Energy	-94,011.41
			CMS TOTEXP	Total Expense	-94,011.41
			CMS NONEXP	Non Labor Expense	-94,011.41
Margin Products and Job Work	CMS R_HP_OTHER	Home Products Other	Result	182,227.90	
			CMS CMSENERGY	CMS Energy	182,227.90
			CMS TOTEXP	Total Expense	182,227.90
			CMS LABEXP	Labor Expense	1,164.06
			CMS NONEXP	Non Labor Expense	181,063.84
Margin Products and Job Work	CMS R_SURGE	Surge Protection	CMS CMSENERGY	CMS Energy	82,606.57
			CMS TOTEXP	Total Expense	82,606.57
Margin Products and Job Work	CMS R_ALLCONCT	All Connect	CMS CMSENERGY	CMS Energy	97,312.39
			CMS TOTEXP	Total Expense	97,312.39
Margin Products and Job Work	CMS R_MAINTCHK	Maintenance Check	CMS CMSENERGY	CMS Energy	2,308.94
			CMS TOTEXP	Total Expense	2,308.94
Margin Products and Job Work	CMS R_OM_ONCRS	Job Work OnCourse	Result	3,143,690.15	
Margin Products and Job Work	CMS R_OM_OCTSA	OHS TSA Support	CMS CMSENERGY	CMS Energy	2,058,782.85
			CMS TOTEXP	Total Expense	2,058,782.85
Margin Products and Job Work	CMS R_OM_OLTSA	OHS LTSA Support	CMS CMSENERGY	CMS Energy	1,084,907.30
			CMS TOTEXP	Total Expense	1,084,907.30

ASP / Mover
Expense - January
through April

CE Expense per
Service Agreement -
April through
December

VAPS Annual Report
2024 Income Statement

VAPS INCOME STATEMENT REVENUE

					YTD Actual	
O&M Income Statement	Profit Center		Account Number			\$
Revenues	Overall Result				-23,410,678.64	
	CMS ASP_GAS	Appliance Service PI	4250000	Job Work Revenue-Gas	0.00	ASP / Mover Revenue - January through April
			4252000	Miscellaneous Service Revenue-Gas	-19,304,792.50	
			Result		-19,304,792.50	
	P4000	GAS ASP SALES	4250000	Job Work Revenue-G	0.00	
			4252000	Miscellaneous Service Revenue-Gas	-19,304,792.50	
			Result		-19,304,792.50	
	P4065	GAS ASP SURGE PROT	4252000	Miscellaneous Service Revenue-Gas	-487,924.09	
			Result		-487,924.09	
	P2526	Allconnect Elec Rev	4400000	Other Operating Rev	-50,407.98	
			Result		-50,407.98	
	P4028	GAS ALLCONNECT REV	4251000	Nonutility Revenue	-47,309.22	CE Revenue per Service Agreement - April through December
			Result		-47,309.22	
	P4019	Appliance Repair Gas	4252000	Miscellaneous Service Revenue-Gas		
			4270000	OTHER GAS REVENUES	0.00	
			Result		0.00	
	P0018	OHS Revenue Share	4251000	Nonutility Revenue	-980316.75	
			Result		-980,316.75	
	P0019	OHS Call Transfers	4251000	Nonutility Revenue	-475869.75	
			Result		-475,869.75	
	P0020	OHS Transition Svcs	4251000	Nonutility Revenue	-1293809.48	
			Result		-1,293,809.48	
	P0021	OHS LTSA Fees	4251000	Nonutility Revenue	-770248.87	
			Result		-770,248.87	

LAB SERVICES-INCOME STATEMENT

Lab Commercial	Cost			Recharge			Over/Under		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
January	\$81,051	\$51,759	-\$29,292	\$90,669	\$51,681	-\$38,988	\$9,618	-\$78.09	-\$9,696
February	\$44,905	\$47,968	\$3,063	\$60,107	\$74,492	\$14,385	\$15,201	\$26,523.71	\$11,322
March	\$63,741	\$76,110	\$12,369	\$85,873	\$116,964	\$31,091	\$22,133	\$40,854.87	\$18,722
April	\$68,980	\$62,632	-\$6,348	\$42,237	\$56,985	\$14,748	-\$26,743	-\$5,647.09	\$21,096
May	\$58,775	\$69,390	\$10,615	\$86,466	\$65,145	-\$21,321	\$27,692	-\$4,245.19	-\$31,937
June	\$83,147	\$74,538	-\$8,608	\$70,879	\$96,737	\$25,858	-\$12,268	\$22,198.60	\$34,466
July	\$78,279	\$67,781	-\$10,498	\$81,873	\$118,191	\$36,319	\$3,593	\$50,410.59	\$46,817
August	\$55,855	\$81,042	\$25,186	\$71,159	\$78,192	\$7,033	\$15,304	-\$2,849.10	-\$18,153
September	\$50,387	\$63,971	\$13,584	\$65,598	\$78,828	\$13,230	\$15,211	\$14,856.86	-\$354
October	\$71,322	\$86,709	\$15,387	\$56,933	\$99,431	\$42,499	-\$14,389	\$12,722.80	\$27,112
November	\$57,675	\$83,140	\$25,465	\$48,543	\$66,606	\$18,063	-\$9,132	-\$16,534.20	-\$7,402
December	\$58,283	\$115,004	\$56,720	\$58,563	\$118,416	\$59,853	\$280	\$3,412.48	\$3,133
	\$772,400	880,042.12	\$107,642	\$818,900	1,021,668.36	\$202,768	\$46,500	\$141,626.24	\$95,126

Profit Plan: 6%
Profit YTD: 16.1%

Lab Services has no indirect revenue.

VAPS Annual Report 2024 Code of Conduct Complaints

Notification No	Customer Number	Date Of Notification	Damage Code	Damage Code Description	Coding	Serv. Type	Coding Types	Customer Name	Complaint	Summary of Resolution
1071450086	1006059911	8/7/2024	340	VAPS	MPSC	Electric	N/A	Arthur Cady	Payment was misapplied to past due Appliance Service Plan instead of energy charges, resulting in customer disconnect.	Reconnected service and informed customer that Consumers Energy made an error. Correctly applied misapplied payments to energy balance. Gave customer a \$50 credit toward remaining energy balance. Reviewed and updated clearing rules.
Formal Commission - Orders										
Source	Case No.	File Date	Filed By	Industry	Complaint	Summary of Resolution				
N/A	N/A	N/A	N/A	N/A	N/A	N/A				

VAPS Annual Report 2024 Information Sharing

Department	Date Requested	Date Completed	Category	Data Elements
VAPS Operations (Including ASP)	2024	2024	General Operations	All data elements accessible by Company systems to obtain new VAPS customers, create and fulfill VAPS contractual obligation, maintain VAPS contracts, address customer concerns related to VAPS.
Appliance Service Plan (ASP)	2024	2024	Sales Incentives	Customer Name, Customer Address/Premise #, Business Partner #, Account Number
Appliance Service Plan (ASP)	2024	2024	Enrollments - General	Customer Name, Customer Address/Premise #, Business Partner #, Account Number, Threat of Violence
Appliance Service Plan (ASP)	2024	2024	Contract Mangement - General Operations Business Transfer/Continuity	Customer Name, Customer Address/Premise #, Business Partner #, Account Number, Threat of Violence, Danger Tags
Appliance Service Plan (ASP)	2024	2024	Customer Data Privacy Consent - General	Customer Last Name, Business Partner #, Account Number
Consumers Energy Marketing Team	2024	2024 Periodically as requested (January, February, March, May, July, October).	CE Customer List	Customer Name, Customer Address

VAPS Annual Report
2024 Customer Count

Product/Service	Customer Count
Appliance Service Plan	138,500
Lab Services	108