

April 28, 2023

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 2022 Annual Report of Value-Added Programs & Services.**

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

Sincerely,

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

cc: Anne Armstrong, MPSC Staff

Consumers Energy Company

2022 Annual Code of Conduct Report

April 28, 2023



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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”), AllConnect Mover Program, Business Customer Technical Services (“BCTS”), Gas Transportation and Storage Third Party Services (“Gas T&S”), Customer Requested Fuel Lines, Appliance Repair Non-ASP, Underground Customer-Owned Fuel Line Maintenance Contracts, and Laboratory Services.

The Company’s VAPS provide valued services and increased customer satisfaction. The Company’s VAPS help meet the diverse needs of customers. Thousands of customers annually rely on our ASP program to protect them from high, unexpected, out of pocket repair bills in the middle of a cold winter night and the Company is honored customers choose us to provide that piece of mind. Our AllConnect Mover Program provides an easier process for customers who move to a new home, setting up services and eliminating unnecessary stress.

The Company also provides electric equipment, construction, and maintenance services to businesses on their side of the meter. These services are often provided in emergency situations to get the customer back in business as soon as possible.

Customers rely on these programs to meet their personal and business needs and look to the Company as a trusted resource. Additionally, the margins from these programs are currently used to help offset the utility’s natural gas revenue requirement.

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 2022 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 - 2022 Financial Summary; Attachment 3 – 2022 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 – 2022 VAPS Income Statement; Attachment 5 – 2022 Code of Conduct Complaints; Attachment 6 – 2022 Customer Information Sharing; and Attachment 7 – Customer Count. There were no internal audits of the Company’s VAPS for 2022. 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 provides four different service contracts: Appliance Repair, Fuel Line Repair, Surge Protection, and Appliance Maintenance.

Customers can enter 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. Maintenance services appliances yearly ensuring systems are operating efficiently.

Primary Customer Category: Residential – state of Michigan

2.2 AllConnect Mover Program (AllConnect)

Description of Program/Service Offering:

Consumers Energy's AllConnect is provided by use of a third-party provider 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.

Primary Customer Category: Residential – state of Michigan

2.3 Appliance Repair Non-ASP

Description of Program/Service Offering:

The Company provides time and material services for Heating, Ventilation, and Air Conditioning (HVAC); water heaters; and appliances. This business is currently inactive.

Primary Customer Category: Residential - state of Michigan

2.4 Customer Requested Fuel Lines

Description of Program/Service Offering:

The Company provides gas fuel line construction and repair services to residential and commercial customers who require fuel line work on customer-owned lines. This service is currently not being offered.

Primary Customer Category: Residential & Commercial – state of Michigan

2.5 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 but revenue was generated into 2022 due to payment plans.

Primary Customer Category: Commercial – state of Michigan

2.7 Gas Transportation and Storage Third Party Services (Gas T&S)

Description of Program/Service Offering:

The Company provides planned maintenance, emergent repairs, and construction services to third-party gas producers and large gas consumers that have interconnection agreements with the Company's Gas T&S infrastructure. Effective December 31, 2021, Gas T &S offering became inactive as an unregulated service. There are no currently active customer contracts but revenue was generated into 2022 due to legacy payment plans.

Primary Customer Category: Third-party gas producing companies that have interconnection agreements with Consumers Energy – state of Michigan

2.8 Underground Customer-Owned Fuel Line Maintenance Contracts

Description of Program/Service Offering:

The Company provides Customer-Owned Fuel Line Maintenance Contracts in cases where there is a single meter, connected to customer-owned piping that then attaches to buildings on the customer's premises. As this activity is required by the Michigan Gas Safety Standards (Michigan Administrative Code R. 460.20335), Effective October 1, 2022, Customer Owned Fuel Line Maintenance transitioned from an unregulated VAPS offering to a regulated service offering.

Primary Customer Category: Commercial – state of Michigan

2.9 Laboratory Services

Description of Program/Service Offering:

The Company provides laboratory services (Calibration and Instrumentation Services , 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 Survey, ¹ 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 400,000.

3.2. AllConnect

Consumers Energy has not completed market studies for this offering. This is a complimentary 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.

¹ Ipsos. (September 2022) *Consumer Energy Appliance Service Plan Market Potential Study*

3.3. Appliance Repair Non-ASP

Consumers Energy has not completed market studies for this offering. This is a complimentary 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.

3.4. Customer Requested Fuel Line Installations

This service is currently not being offered.

3.5. Business Customer Technical Services (BCTS)

Based on Navigant Market Assessment of VAPS in 2017, LED lighting represents a C&I market size of \$115 million in Michigan, of which Consumers Energy currently serves approximately 1-2%. The Company is uniquely positioned as a technology-agnostic trusted advisor to its customers in this market. The LED lighting market is highly fragmented and competitive.

Other than in the area of LED lighting, the Company has not completed market studies for this offering but is providing the customer with a complimentary service. However, the Company estimates that the market share is low based on the low number of customers participating in the program.

3.6. Gas Transportation and Storage Third-Party Services (Gas T&S)

Consumers Energy has not completed market studies for this offering. However, the Company estimates that the market share is low based on the low number of customers that participated in the program.

3.7. Underground Customer-Owned Fuel Line Maintenance Contracts

Consumers Energy has not completed market studies for this offering. However, the Company estimates that the market share is low based on the low number of customers who participated in the program.

3.8. Laboratory Services

In 2022, Laboratory Services generated \$864,728 in total revenue, of which \$721,497 or 83%, was generated through Calibration and Instrument Services. 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. Laboratory Services' Chemistry Department generated \$90,957 of total revenue in 2022. This represents well below 1% of the market share for this service within the state of Michigan. Additionally, Laboratory Services generated \$52,273 of total revenue in 2022 through its Metallurgy Department. This represents well below 1% of the market share for this service within the state of Michigan.

STATEMENT OF COMPLIANCE

As required by Mich Admin Code R 460.10112(2), Consumers Energy 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: 04/28/2023

Respectfully submitted,



Lauren Youngdahl Snyder
Vice President, Customer
Experience
Consumers Energy Company

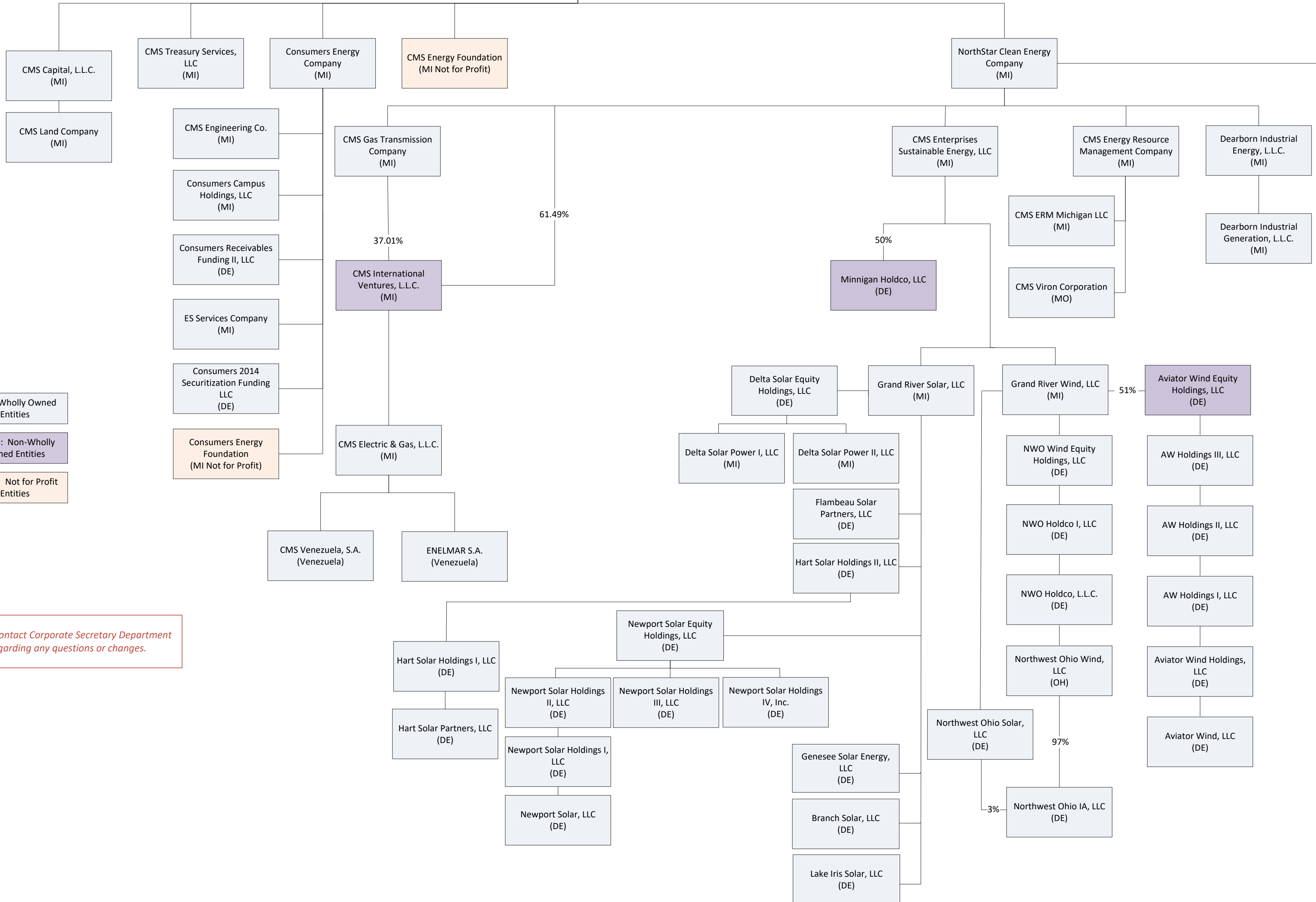
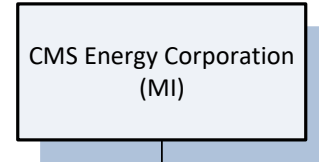


Ryan Kiley
Executive Director, Strategic Projects
Consumers Energy Company



Corporate Structure Chart

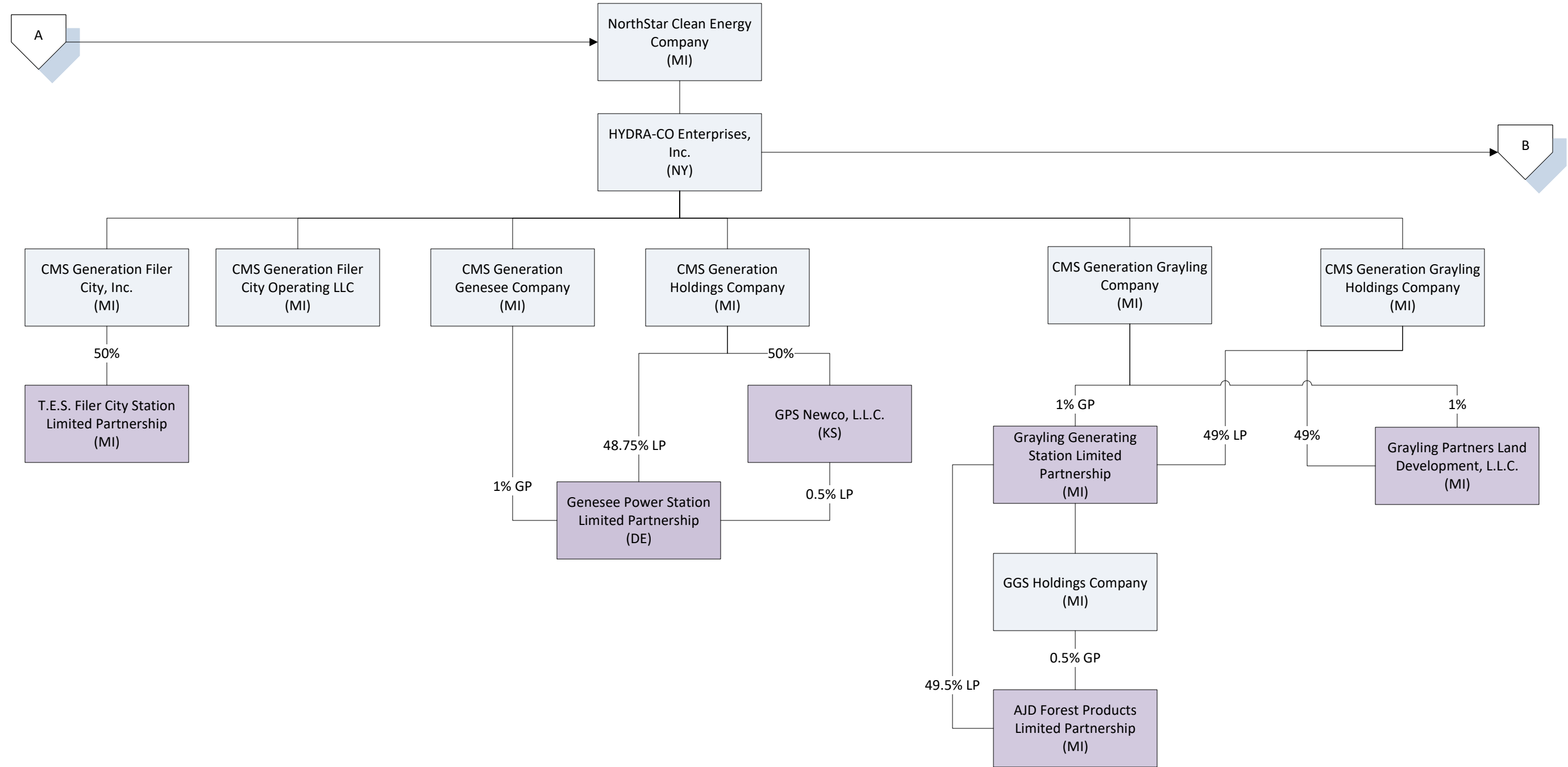
Note: Ownership is 100% unless otherwise stated.

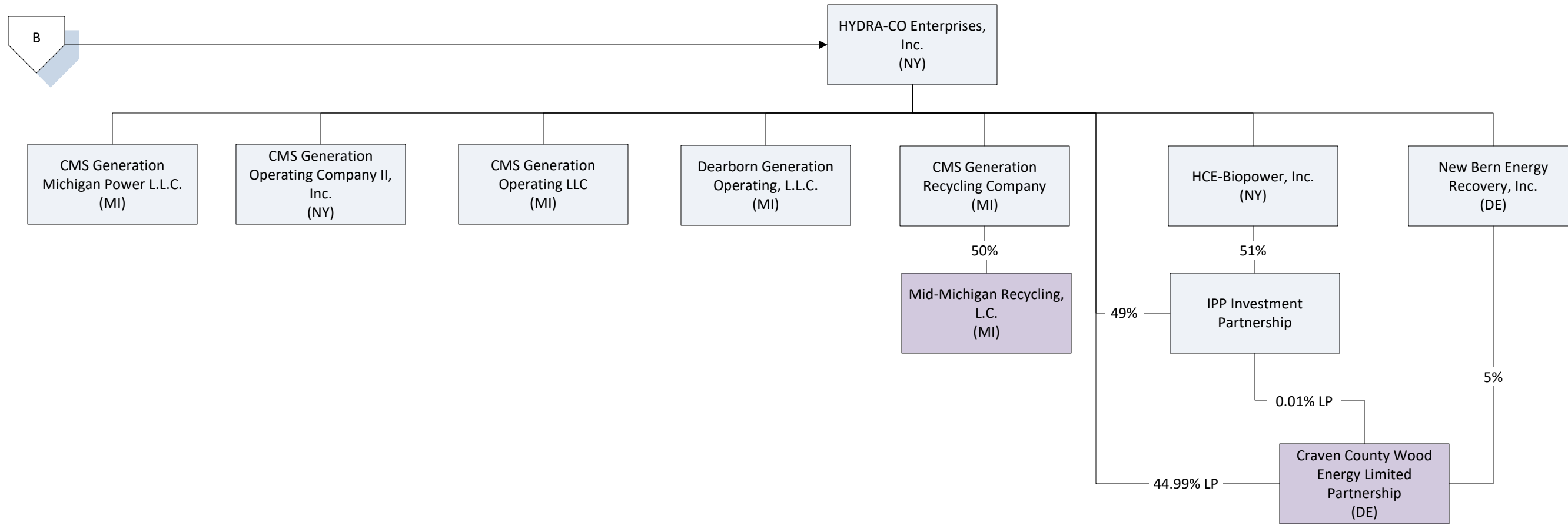


KEY:

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

Please contact Corporate Secretary Department regarding any questions or changes.





Line	Description	2022	ASP	BCTS	Gas T&S	Allconnect Program	Appliance Repair (Non ASP)	Customer Requested Fuel Lines	Gas Fuel Line Maint Contracts	Lab Services
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)
Revenue										
Plan Gross Revenues										
1	Revenues	\$ 69,132,451	\$ 67,473,897	\$ 501,922	\$ -	\$ 282,179	\$ -	\$ -	\$ 9,723	\$ 864,729
2	Free Month Incentive Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Net Revenues (RD\$)	\$ 69,132,451	\$ 67,473,897	\$ 501,922	\$ -	\$ 282,179	\$ -	\$ -	\$ 9,723	\$ 864,729
Expenses:										
Cost of Goods Sold										
4	Material & labor (including labor overheads)	24,939,272	23,986,136	37,500	38,101	-	-	-	29,883	847,651
5	ACAP Expense	3,351,384	3,351,384	-	-	-	-	-	-	-
6	Field Expense (Payout)	-	-	-	-	-	-	-	-	-
7	Total Cost of Goods Sold	28,290,656	27,337,520	37,500	38,101	-	-	-	29,883	847,651
8	Gross Margin	40,841,795	40,136,377	464,422	(38,101)	282,179	-	-	(20,160)	17,077
Operational Expense										
9	Schedule, Control & Dispatch	803,752	785,628	-	-	18,123	-	-	-	-
10	Solution Center Costs	4,464,395	4,464,395	-	-	-	-	-	-	-
11	Org & Office Admin	7,937,147	6,904,234	1,016,075	16,839	-	-	-	-	-
12	Program Amends	179,099	179,099	-	-	-	-	-	-	-
13	Total Operational Expense	13,384,393	12,333,356	1,016,075	16,839	18,123	-	-	-	-
Marketing Expense										
14	Promotional Program & Research	3,245,589	3,245,589	-	-	-	-	-	-	-
15	Marketing Supervision	1,013,797	1,013,797	-	-	-	-	-	-	-
16	Point Plus	287,180	287,180	-	-	-	-	-	-	-
17	Direct Mail	1,969,277	1,969,277	-	-	-	-	-	-	-
18	Total Marketing Expense	6,515,842	6,515,842	-	-	-	-	-	-	-
19	Total Expenses	48,190,891	46,186,718	1,053,575	54,940	18,123	-	-	29,883	847,651
20	Bad Debt - Uncollectibles	1,291,603	1,291,555	-	-	-	48	-	-	-
21	Total Expenses including UA's	49,482,494	47,478,274	1,053,575	54,940	18,123	48	-	29,883	847,651
22	Margin Before Indirect Expenses	19,649,957	19,995,624	(551,653)	(54,940)	264,056	(48)	-	(20,160)	17,077
Indirect Expenses:										
Indirect Operational Expense										
	Small Tools	-	-	-	-	-	-	-	-	-
	Training	44,340	44,340	-	-	-	-	-	-	-
	Complaints	563,219	563,219	-	-	-	-	-	-	-
	Total Indirect Operational Expense	607,559	607,559	-	-	-	-	-	-	-
Indirect Admin Expense										
	Billing	108,271	108,271	-	-	-	-	-	-	-
	Payment Processing	120,000	120,000	-	-	-	-	-	-	-
	Total Indirect Admin Expense	228,271	228,271	-	-	-	-	-	-	-
Indirect IT/Infrastructure Expense										
	SAP	437,918	437,918	-	-	-	-	-	-	-
	MDSI	-	-	-	-	-	-	-	-	-
	Radio & Telephone	-	-	-	-	-	-	-	-	-
	Total Indirect IT/Infrastructure Expense	437,918	437,918	-	-	-	-	-	-	-
Indirect Overhead/Corporate Expense										
	Labor Related	2,175,485	2,175,485	-	-	-	-	-	-	-
	Other Corporate Related	2,496,947	2,496,947	-	-	-	-	-	-	-
	Total Indirect Overhead/Corporate Expense	4,672,433	4,672,433	-	-	-	-	-	-	-
	Total Indirect Expenses	5,946,181	5,946,181	-	-	-	-	-	-	-
	Net Margin	13,703,776	14,049,443	(551,653)	(54,940)	264,056	(48)	-	(20,160)	17,077

[Notes to Attachment 1](#)

Note 1 Evaluation of revenues and expenses are currently underway. Labor and non-labor studies may impact future years(s) margin. Code of Conduct charging started August 2021.
Note 2 A separate Balance Sheet, Trial Balance or General Ledger is not available for VAPS programs

5% of 140108 per Customer Care from ASP labor Study

	BCTS	OSEE	GAS T&S	VEE	ASP	ALLCONNECT	APPLIANCE REPAIR	GAS FUEL LINES
2022 Complaints	-	-	-	-	0	-	-	-
Labor Allocation	\$ -	\$ -	\$ -	\$ -	\$ 28,160.94	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2022 Customer Care Financial Data

140108 Cust Complaint Sal

Cost Center	Cost Element	Month/Year	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
			January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Overall Result	
140108	Cust Complaint Sal	5220000	Labor-Exempt Reg Pay	24,050.60	13,684.60	13,684.60	14,068.60	19,423.60	16,746.10	19,691.00	12,481.00	12,481.00	-16,971.50	7,126.00	7,126.00	143,591.60
140108	Cust Complaint Sal	5221000	Labor-Nonexempt Reg	25,819.90	27,505.45	31,441.03	29,036.82	30,005.29	29,077.40	26,679.34	29,853.25	25,216.75	28,974.24	24,458.75	27,112.52	335,180.74
140108	Cust Complaint Sal	5221500	Labor-Nonexempt OT	-315.30	6.40		21.92		311.40		464.99	45.10	95.35	66.96	140.64	837.46
140108	Cust Complaint Sal	5223000	Nonexempt Pd Absence	6,158.49	3,244.69	4,484.12	4,654.53	4,637.50	6,335.76	7,465.28	7,183.58	10,664.47	4,878.17	11,133.67	8,768.72	79,608.98
140108	Cust Complaint Sal	5224500	Labor-Incentive Pay			3,000.00				1,000.00			0.00			4,000.00
140108	Cust Complaint Sal	Result		55,713.69	44,441.14	52,609.75	47,781.87	54,066.39	52,470.66	54,835.62	49,982.82	48,407.32	16,976.26	42,785.38	43,147.88	563,218.78
Overall Result				55,713.69	44,441.14	52,609.75	47,781.87	54,066.39	52,470.66	54,835.62	49,982.82	48,407.32	16,976.26	42,785.38	43,147.88	563,218.78

Source Information
Department: Customer Care
Report: ASP Labor Study - Implemented August 2021

PAYMENT PROCESSING

	ASP	BCTS	OSEE	GAS T&S	VEE	ALLCONNECT	APP REPAIR	GAS FUEL LINES	Lab Services
<i>Payment Processing Allocation</i>	120,000	-	-	-	-	-	-	-	-

For ASP, Payment services has allocated \$10,000 per month to ASP

Source Information

Department: Payment Services

BILLING

60%	\$	0.52	Cost per invoice	\$	0.03	\$	-
40%	\$	0.009	Cost per E-bill	\$	0.0005	\$	-
				Monthly	\$		-
				Annually	\$		-
6% Percent of Bill Allocated to ASP							
60%* \$0.48=	\$	0.31					
40%*\$0.009=	\$	0.00340	ASP Combined Cost Per Contract				
Combined	\$	0.32		\$	0.01892		

DUNNING

	\$	0.48	Cost per invoice
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	ASP
2022 Contracts/Job Sold	166,358
Labor Allocation	-
Non-Labor Allocation	38,102.85
January 2022 ASP Contracts	168,663
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,191.78
February 2022 ASP Contracts	169,530
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,208.19
March 2022 ASP Contracts	169,355
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,204.87
April 2022 ASP Contracts	167,276
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,165.53
May 2022 ASP Contracts	169,587
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,209.26
June 2022 ASP Contracts	169,519
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,207.98
July 2022 ASP Contracts	168,004
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,179.31
August 2022 ASP Contracts	169,684
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,211.10
September 2022 ASP Contracts	165,721
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,136.10
October 2022 ASP Contracts	164,619
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,115.25
November 2022 ASP Contracts	165,151
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,125.32
December 2022 ASP Contracts	166,358
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,148.16
Grand Total	\$ 38,102.85

Source Information
Department: Energy Service Support/Billing
Report: ASP Contract Count report/Billing Study
ASP Contract count report - use last day of month

Total Dunning	\$ 70,167.84
January 2022 Dunning Invoices	11,212
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,381.76
February 2022 Dunning Invoices	10,842
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,204.16
March 2022 Dunning Invoices	11,445
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,493.60
April 2022 Dunning Invoices	10,939
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,250.72
May 2022 Dunning Invoices	11,001
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,280.48
June 2022 Dunning Invoices	12,944
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,213.12
July 2022 Dunning Invoices	11,850
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,688.00
August 2022 Dunning Invoices	12,664
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,078.72
September 2022 Dunning Invoices	14,396
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,910.08
October 2022 Dunning Invoices	13,860
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,652.80
November 2022 Dunning Invoices	11,928
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,725.44
December 2022 Dunning Invoices	13,102
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,288.96
Grand Total	\$ 70,167.84

Source Information
Department: Energy Service Support/Billing/Customer Reporting
Report: Dunning History - Monthly

TRAINING

			Actual	Actual	Actual	Actual	Actual	Actual	Actual	
			Month/Year	January 2022	April 2022	May 2022	June 2022	October 2022	December 2022	Overall Result
Cost Center	Cost Element			\$	\$	\$	\$	\$	\$	\$
151654	Training Trust-ASP	5202400	Employee Training	0.00	13,400.00	24,240.00	2,680.00	4,020.00	0.00	44,340.00
151654	Training Trust-ASP	5509000	Contract Cost- Labor				0.00			0.00
Overall Result				0.00	13,400.00	24,240.00	2,680.00	4,020.00	0.00	44,340.00

Source Information

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

TOOLS

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

2022 Study	
2022 Intercompany Overhead Rates	
Pensions & Benefits	4.80%
Payroll Tax	8.00%
Other Comp & Benefits	2.70%
Administrative & General Salaries	6.10%
Office Supplies & Expenses	1.50%
Outside Services	3.50%
GO Property Insurance	0.10%
Injuries & Damages	0.20%
Miscellaneous General Expense	0.50%
GO Rents	0.10%
GO Maintenance of General Plant	0.90%
Depreciation	3.80%
GO Property Tax	1.90%
Return on Investment	3.80%
Labor-Related Corporate Loadings	15.50%
Other Corporate Loadings	22.40%
2022 Intercompany OH Rate	37.90%

Cost Center	Home Products	Cost Element		Month/Year												Overall Result
				January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	December 2022		
CMS_R_HOMEPROD	Home Products	C4010	Payroll Tax Loading	\$ 82,317.65	\$ 73,716.23	\$ 70,840.66	\$ 71,961.96	\$ 65,979.79	\$ 74,943.87	\$ 73,688.40	\$ 71,383.12	\$ 79,202.41	\$ 73,155.95	\$ 147,040.34	\$ 884,230.38	
CMS_R_HOMEPROD	Home Products	C4030	Depreciation/Rate of Return Loading	76,065.67	68,117.53	65,460.36	69,263.40	63,505.54	72,133.46	70,925.09	68,706.26	76,232.31	70,412.61	141,526.33	842,348.56	
CMS_R_HOMEPROD	Home Products	C4040	Property Tax Loading	21,881.90	19,595.44	18,831.06	17,090.97	15,670.20	17,799.17	17,501.00	16,953.49	18,810.58	17,374.54	34,922.09	216,430.44	
CMS_R_HOMEPROD	Home Products	C4000	Labor Overheads	169,845.30	152,098.09	146,164.90	127,732.48	117,938.89	133,962.16	131,718.01	127,597.33	141,574.33	130,766.27	262,834.58	1,642,232.34	
CMS_R_HOMEPROD	Home Products	C4020	Labor Overheads - A&G Salaries	66,687.71	59,719.47	57,389.90	54,871.00	50,309.60	57,144.71	56,187.41	54,429.64	60,391.85	55,781.42	112,118.26	685,030.97	
CMS_R_HOMEPROD	Home Products		Grand Total	416,798.23	373,246.76	358,686.88	340,919.81	313,404.02	355,983.37	350,019.91	339,069.84	376,211.48	347,490.79	698,441.60	4,270,272.69	

Overhead loadings charged to Home Products from Utility

Lab Services Commercial Labor Allocations

Employee	Internal	Commercial Allocations (%)				
		C&IS	NDT/Mat	Chem	Total Comm	
PSG	98		2		2	NDT/Metallurgy Department
BJM	89	9	1	1	11	Lab Manager
MMD	60	40			40	C&IS Department
SBC	60	40			40	
JDW	60	40			40	
JFR	60	40			40	
SAS	60	40			40	
GJS	95			5	5	Chemistry Department
SLK	89	9	1	1	11	Shared Services Department
CLK	89	9	1	1	11	
JWD	89	9	1	1	11	
TOC	89	9	1	1	11	QA Department
MLA	89	9	1	1	11	

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.

\$255,258 Allocated Admin & OH Labor
 28% Applied InterCompany OH Rate
\$326,730 Total Allocated Admin & OH Labor

O&M Income Statement	Cost Center		Cost Element		YTD Actual
					\$
Margin Products and Job Work	[-] CMS R_HOMEPROD	Home Products	Result		53,442,625.36
			[-] CMS CMSENERGY	CMS Energy	53,442,625.36
			[-] CMS TOTEXP	Total Expense	53,442,625.36
			[-] CMS LABEXP	Labor Expense	11,011,776.02
			[+] CMS EXMEXP	Exempt Labor	59,620.72
			[+] CMS NEXEXP	Non Exempt Labor	189.34
			[+] CMS OMCEXP	OM&C Labor	1,402,631.07
			[+] CMS OLBEXP	Other Labor	9,549,334.89
			[-] CMS NONEXP	Non Labor Expense	42,430,849.34
			[+] CMS CONEXP	Contractor	17,430,881.35
			[+] CMS MATEXP	Material	227,633.05
			[+] CMS BUSEXP	Business Expense	30.98
			[-] CMS OTHEXP	Other Expense	24,772,303.96
			[+] CMS MISOTH	Miscellaneous	19,928,761.69
			[+] CMS CHBOTH	Charge-Back	569,107.42
			[+] CMS LODOTH	Loadings	4,274,434.85
	[+] CMS R_ASP_PRGM	Appliance Service Plan Program	Result		51,852,227.11
			[-] CMS CMSENERGY	CMS Energy	51,852,227.11
			[-] CMS TOTEXP	Total Expense	51,852,227.11
			[-] CMS LABEXP	Labor Expense	11,011,776.02
			[+] CMS EXMEXP	Exempt Labor	59,620.72
			[+] CMS NEXEXP	Non Exempt Labor	189.34
			[+] CMS OMCEXP	OM&C Labor	1,402,631.07
			[+] CMS OLBEXP	Other Labor	9,549,334.89
			[-] CMS NONEXP	Non Labor Expense	40,840,451.09
			[+] CMS CONEXP	Contractor	17,430,881.35
			[+] CMS MATEXP	Material	227,633.05
			[+] CMS BUSEXP	Business Expense	30.98
			[-] CMS OTHEXP	Other Expense	23,181,905.71
			[+] CMS MISOTH	Miscellaneous	18,338,363.44
			[+] CMS CHBOTH	Charge-Back	569,107.42
			[+] CMS LODOTH	Loadings	4,274,434.85
	[+] CMS R_ASP_UAS	ASP Uncollectibles	Result		1,291,555.21
			[-] CMS CMSENERGY	CMS Energy	1,291,555.21
			[+] CMS TOTEXP	Total Expense	1,291,555.21
	[-] CMS R_HP_OTHER	Home Products Other	Result		298,843.04
			[-] CMS CMSENERGY	CMS Energy	298,843.04
			[-] CMS TOTEXP	Total Expense	298,843.04
			[+] CMS NONEXP	Non Labor Expense	298,843.04
	[+] CMS R_SURGE	Surge Protection	Result		280,671.90
			[-] CMS CMSENERGY	CMS Energy	280,671.90
			[-] CMS TOTEXP	Total Expense	280,671.90
			[+] CMS NONEXP	Non Labor Expense	280,671.90
	[+] CMS R_ALLCONCT	All Connect	Result		18,123.17
			[-] CMS CMSENERGY	CMS Energy	18,123.17
			[-] CMS TOTEXP	Total Expense	18,123.17
			[+] CMS NONEXP	Non Labor Expense	18,123.17
	[+] CMS R_APPREP	Appliance Repair	Result		47.97
			[-] CMS CMSENERGY	CMS Energy	47.97
			[-] CMS TOTEXP	Total Expense	47.97
			[+] CMS NONEXP	Non Labor Expense	47.97

					YTD Actual
O&M Income Statement	Profit Center		Account Number		\$
Revenues	Overall Result				67,762,131.00
	P2526	Allconnect Elec Rev	CAMT/4400000	Other Operating Revenue-Non Util	143,301.32
			Result		143,301.32
	[-] CMS R_GAASPS	Gas ASP Sales	CAMT/4250000	Job Work Revenue-Gas	-9,260.00
			CAMT/4252000	Miscellaneous Service Revenue-Gas	67,483,156.99
			Result		67,473,896.99
	P4000	GAS ASP SALES	CAMT/4250000	Job Work Revenue-Gas	-9,260.00
			CAMT/4252000	Miscellaneous Service Revenue-Gas	66,317,555.38
			Result		66,308,295.38
	P4065	GAS ASP SURGE PROT	CAMT/4252000	Miscellaneous Service Revenue-Gas	1,165,601.61
			Result		1,165,601.61
	[-] CMS R_GAASPR	Gas Appliance Repair	CAMT/4252000	Miscellaneous Service Revenue-Gas	655.00
			CAMT/4270000	OTHER GAS REVENUES	5,400.00
			Result		6,055.00
	P4019	GAS HOUSECALLS	CAMT/4252000	Miscellaneous Service Revenue-Gas	655.00
			CAMT/4270000	OTHER GAS REVENUES	5,400.00
			Result		6,055.00
	[-] CMS R_GVALADD	Value Added	CAMT/4251000	Nonutility Revenue	138,877.69
			Result		138,877.69
	P4028	GAS ALLCONNECT REV	CAMT/4251000	Nonutility Revenue	138,877.69
			Result		138,877.69

Annual Code of Conduct Report
2022 Code of Conduct Complaints

Informal Complaints										
Notification No	Customer Number	Date Of Notification	Damage Code	Damage Code Description	Coding	Serv. Type	Coding Types	Customer Name	Complaint	Summary of Resolution
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Formal Commission Complaints						
Source	Case No.	File Date	Filed By	Industry	Complaint	Summary of Resolution
MPSC	U-21232	4/22/2022	Phil Forner	Electric	MPSC - Code of Conduct	N/A - Pending order

Annual Code of Conduct Report
2022 Customer Information Sharing

	A	B	C	D	E
	Department	Date Requested	Date Completed	Title	Data Elements
1	VAPS Operations (Including ASP)	2022	2022	General Operations	All data elements accessible by SAP and other Company systems to obtain new VAPS customers, create and fulfill VAPS contractual obligation, maintain VAPS contracts, address customer concerns related to VAPS.
2	Appliance Service Plan (ASP)	2022	2022	Sales Incentives	Customer Name, Customer Address/Premise #, Business Partner ID, Business Agreement ID
3	Appliance Service Plan (ASP)	2022	2022	Enrollments - General	Customer Name, Customer Address, Business Partner ID, Business Agreement ID, Threat of Violence, Premise number
4	Appliance Service Plan (ASP)	2022	2022	Active Customer Dashboards	Customer Name, Business Partner Number, Address/Premise, Account Number
5	Appliance Service Plan (ASP)	2022	April 14, 2022	ASP Revenue Form	Customer Name, Address, Account Number, Business Partner Number, Phone Number, Email Address, Last 4 of Credit Card
6	Appliance Service Plan (ASP)	Jan. 20, 2022	2022	Contract Management - General Operations	Customer Name, Address, Premise number, Business Partner ID, Business Agreement ID, Threat of Violence, Danger Tags
7	Appliance Service Plan (ASP)	February 22, 2022	2022	Customer Data Privacy Consent - General	Business Partner ID, Business Agreement, Customer Name
8	Consumers Energy Marketing Team	2022 CE residential customer name and address information is provided each month, as requested	2022 (February, March, April, May, June, July, September, October, December)	List of CE customer names and addresses to be used by the ASP Marketing team and sent to vendor Doner.	Customer Name, Address
9					
10					
11					
12					
13					
14					

Annual Code of Conduct Report
2022 Customer Count

	A	B
1	Product/Service	Customer Count
2	Appliance Service Plan	143,491
3	Fuel Line Maintenance Contracts	39
4	Lab Services	116
5		
6		
7		