

April 30, 2024

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 2023 Annual Report of Value-Added Programs & Services.**

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: Anne Armstrong, MPSC Staff

Consumers Energy Company

2023 Annual Code of Conduct Report

April 30, 2024



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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”), AllConnect Mover Program, Appliance Repair Non-ASP, Customer Requested Fuel Lines, 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 2023 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 - 2023 Financial Summary; Attachment 3 – 2023 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 – 2023 VAPS Income Statement; Attachment 5 – 2023 Code of Conduct Complaints; Attachment 6 – 2023 Information Sharing; and Attachment 7 – 2023 Customer Count. There were no internal audits of the Company’s VAPS for 2023. 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 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 provides maintenance service for appliances for a set fee.

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 service is inactive and currently not being offered.

Primary Customer Category: Residential - state of Michigan

2.4 Customer Requested Fuel Line Installation

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 inactive and 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 and expenses were generated into 2023 due to efforts to dissolve the business.

Primary Customer Category: Commercial – state of Michigan

2.6 **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 is a new product for Consumers Energy in 2023, current market share is 0%.

3.2. **AllConnect Mover Program (AllConnect)**

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. **Appliance Repair Non-ASP**

This service is inactive and currently not being offered.

3.4. **Customer Requested Fuel Line Installations**

This service is inactive and currently not being offered.

3.5. **Business Customer Technical Services (BCTS)**

This service is inactive and currently not being offered.

3.6. **Laboratory Services**

In 2023, Laboratory Services generated \$936,199 in total revenue, of which \$753,346 or 80% 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. Laboratory Services' Chemistry Department generated \$104,408. This represents well below 1% of the market share for this service within the state of Michigan. Additionally, Laboratory Services generated \$81,445 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

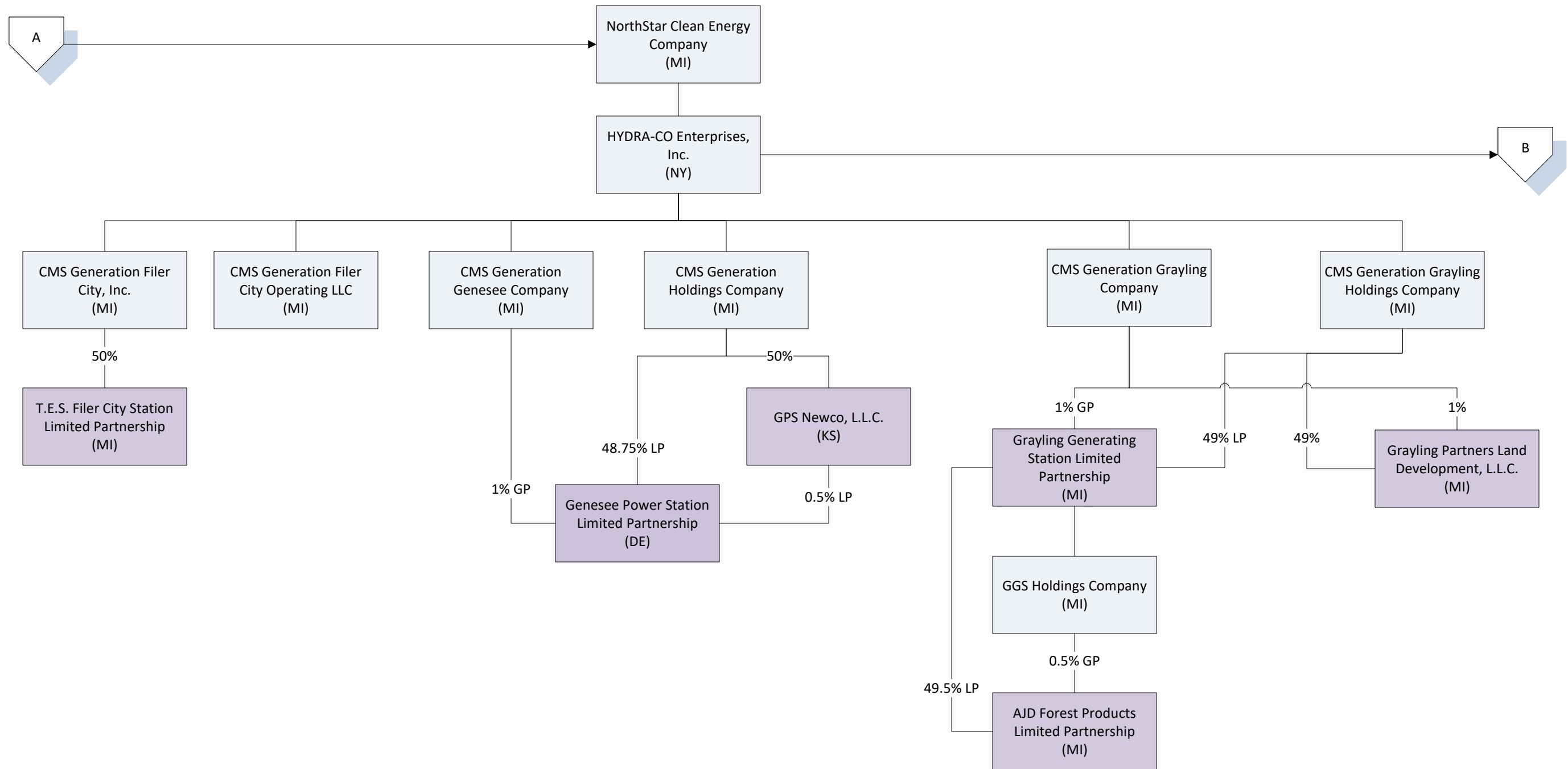
As required by Mich Admin Code R 460.10112(2), the Company has verified the accuracy of the information in the annual report and certifies that there is no cross--subsidization between regulated and non-regulated utility programs and services.

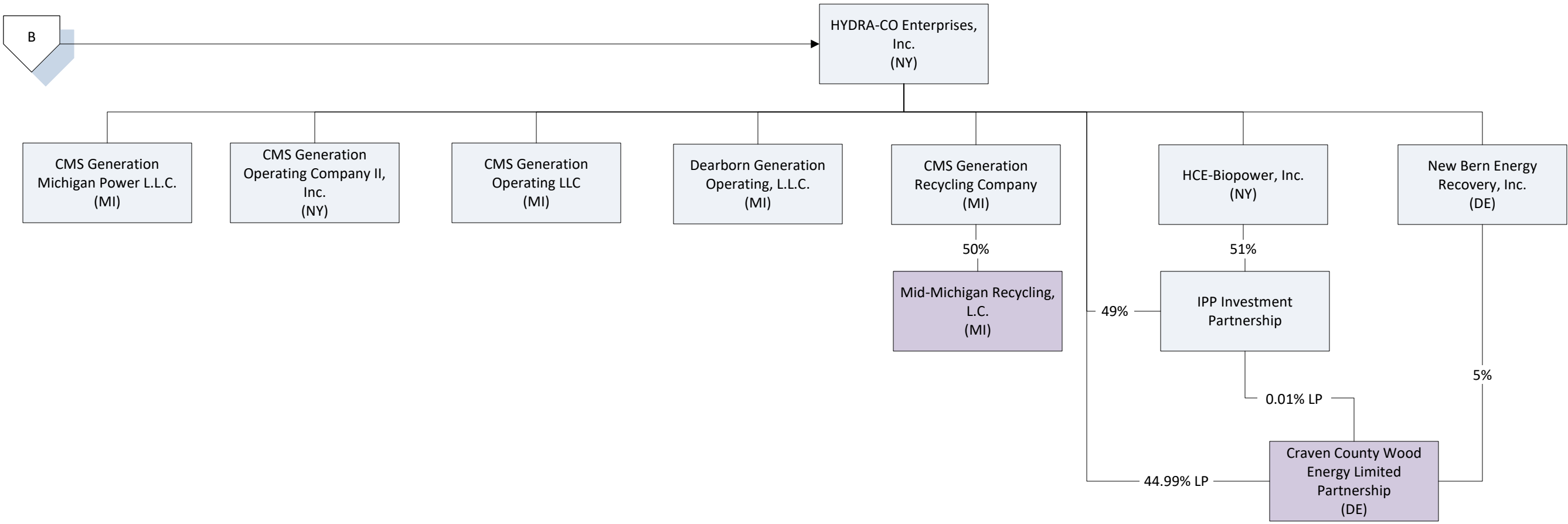
Dated: 04/30/2024

Respectfully submitted,



Lauren Youngdahl Snyder
Vice President, Customer Experience
Consumers Energy Company





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 and EnerBank USA.

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:

One Energy Plaza
Jackson, Michigan 49201

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 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.

04 Delta Solar Equity Holdings, LLC

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 Flambeau Solar Partners, LLC

Flambeau Solar Partners Limited Liability Company is a Delaware limited liability company formed to develop a solar photovoltaic electricity generating system located in Phillips, Wisconsin.

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

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.

05 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.

05 Branch Solar, LLC**05 Lake Iris Solar, LLC****05 Hercules Solar, LLC****05 Diamond Solar, LLC****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

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.

04 HYDRA-CO Enterprises, Inc. (See Exhibit B for list of subsidiaries)

HYDRA-CO Enterprises, Inc. is a New York corporation.

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

Address:

One Energy Plaza
Jackson, Michigan 49201

05 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.

06 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.

Subsidiaries of HYDRA-CO Enterprises, Inc.

Address:

One Energy Plaza
Jackson, Michigan 49201

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 GGS 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.

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)

VAPS Annual Report 2023 Financial Summary

Line	Description	2023	ASP	BCTS	Allconnect Program	Appliance Repair (Non ASP)	Customer Requested Fuel Lines	Lab Services
Revenue								
Plan Gross Revenues								
1	Revenues	\$ 70,318,381	\$ 69,151,788	\$ (16,848)	\$ 247,242	\$ -	\$ -	\$ 936,199
2	Free Month Incentive Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Net Revenues (RDS)	\$ 70,318,381	\$ 69,151,788	\$ (16,848)	\$ 247,242	\$ -	\$ -	\$ 936,199
Expenses:								
Cost of Goods Sold								
4	Material & labor (including labor overheads)	23,756,502	23,000,477	-	-	-	-	756,024
5	ACAP Expense	3,755,658	3,755,658	-	-	-	-	-
6	Field Expense (Payout)	-	-	-	-	-	-	-
7	Total Cost of Goods Sold	27,512,160	26,756,136	-	-	-	-	756,024
8	Gross Margin	42,806,221	42,395,652	(16,848)	247,242	-	-	180,175
Operational Expense								
9	Schedule, Control & Dispatch	837,700	804,562	-	33,137	-	-	-
10	Solution Center Costs	4,489,469	4,489,469	-	-	-	-	-
11	Org & Office Admin	7,278,801	7,083,737	195,064	-	-	-	-
12	Program Amends	178,800	178,800	-	-	-	-	-
13	Total Operational Expense	12,784,770	12,556,568	195,064	33,137	-	-	-
Marketing Expense								
14	Promotional Program & Research	3,316,235	3,316,235	-	-	-	-	-
15	Marketing Supervision	777,813	777,813	-	-	-	-	-
16	Point Plus	400,060	400,060	-	-	-	-	-
17	Direct Mail	2,072,600	2,072,600	-	-	-	-	-
18	Total Marketing Expense	6,566,707	6,566,707	-	-	-	-	-
19	Total Expenses	46,863,637	45,879,411	195,064	33,137	-	-	756,024
20	Bad Debt - Uncollectibles	1,185,980	1,185,980	-	-	-	-	-
21	Total Expenses including UA's	48,049,617	47,065,391	195,064	33,137	-	-	756,024
22	Margin	22,266,764	22,086,396	(211,912)	214,104	-	-	180,175
Indirect Expenses:								
Indirect Operational Expense								
	Small Tools	-	-	-	-	-	-	-
	Training	4,488	4,488	-	-	-	-	-
	Complaints	15,861	15,861	-	-	-	-	-
	Total Indirect Operational Expense	20,349	20,349	-	-	-	-	-
Indirect Admin Expense								
	Billing	114,082	114,082	-	-	-	-	-
	Payment Processing	120,000	120,000	-	-	-	-	-
	Total Indirect Admin Expense	234,082	234,082	-	-	-	-	-
Indirect IT/Infrastructure Expense								
	SAP	415,707	415,707	-	-	-	-	-
	MDSI	-	-	-	-	-	-	-
	Radio & Telephone	-	-	-	-	-	-	-
	Total Indirect IT/Infrastructure Expense	415,707	415,707	-	-	-	-	-
Indirect Overhead/Corporate Expense								
	Labor Related	2,865,243	2,865,243	-	-	-	-	-
	Other Corporate Related	2,231,663	2,231,663	-	-	-	-	-
	Total Indirect Overhead/Corporate Expense	5,096,906	5,096,906	-	-	-	-	-
	Total Indirect Expenses	5,767,044	5,767,044	-	-	-	-	-
	VAPS Indirect Margin	16,501,720	16,319,353	(211,912)	214,104	-	-	180,175

[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

VAPS Annual Report 2023 Financial Allocations

3% allocated to ASP - Comes from labor study

	BCTS	ASP	ALLCONNECT	APPLIANCE REPAIR	GAS FUEL LINES
2023 Complaints					
Labor Allocation	\$ -	\$ 15,861.48	\$ -	\$ -	\$ -
Total	\$ -	\$ 15,861.48	\$ -	\$ -	\$ -

2023 Customer Care Financial Data

140108 Cust Complaint Sal

			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
			January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	Overall Result	
Cost Center	Cost Element	Month/Year	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
140108	Cust Complaint Sal	5220000	Labor-Exempt Reg Pay	6,851.94	6,851.94	6,851.94	7,097.94	7,097.94	7,097.94	7,883.30	7,883.34	7,883.34	7,883.34	7,883.34	7,883.34	89,149.64
140108	Cust Complaint Sal	5221000	Labor-Nonexempt Reg	26,376.36	27,998.87	36,172.19	28,701.69	32,564.06	28,366.11	26,300.13	23,062.87	16,799.84	31,540.21	24,640.71	22,020.22	324,543.26
140108	Cust Complaint Sal	5221500	Labor-Nonexempt OT		270.82	1,390.64	11.26		218.28	3,912.92	3,520.05	2,344.98	527.16	-9.65	319.70	12,506.16
140108	Cust Complaint Sal	5223000	Nonexempt Pd Absence	8,998.53	4,237.85	985.53	5,574.41	5,127.25	7,911.41	8,437.82	4,694.41	3,962.73	3,943.40	11,940.90	12,755.20	78,569.44
Overall Result				42,226.83	39,359.48	45,400.30	41,385.30	44,789.25	43,593.74	46,534.17	39,160.67	30,990.89	43,894.11	44,455.30	42,978.46	504,768.50

Source Information
Department: Customer Care

VAPS Annual Report
2023 Financial Allocations
PAYMENT PROCESSING

	<i>ASP</i>	<i>BCTS</i>	<i>ALLCONNECT</i>	<i>APP REPAIR</i>	<i>GAS FUEL LINES</i>	<i>LAB SERVICES</i>
<i>Payment Processing Allocation</i>	<i>120,000</i>	-	-	-	-	-

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

Source Information

Department: Payment Services

VAPS Annual Report 2023 Financial Allocations

Jan - May percentages and costs

BILLING

				6%	Percent of Bill Allocated to ASP	
60%	\$ 0.52	Cost per invoice	\$ 0.03	\$	-	
40%	\$ 0.009	Cost per E-bill	\$ 0.0005	\$	-	
			Monthly	\$	-	
			Annually	\$	-	
49% * \$0.52=	\$ 0.31					
51% * \$0.008=	\$ 0.00340	ASP Combined Cost Per Contract				
Combined	\$ 0.32			\$	0.01892	

	ASP
2023 Contracts/Job Sold	169,841
Labor Allocation	-
Non-Labor Allocation	37,402.44
January 2023 ASP Contracts	166,600
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,152.74
February 2023 ASP Contracts	166,947
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,159.31
March 2023 ASP Contracts	168,145
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,181.98
April 2023 ASP Contracts	169,028
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,198.69
May 2023 ASP Contracts	170,227
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,221.38

Jun - Sep

BILLING

				6%	Percent of Bill Allocated to ASP	
49%	\$ 0.58	Cost per invoice	\$ 0.03	\$	-	
51%	\$ 0.0075	Cost per E-bill	\$ 0.0005	\$	-	
			Monthly	\$	-	
			Annually	\$	-	
49% * \$0.58=	\$ 0.28	0.017052				
51% * \$0.005=	\$ 0.00383	0.0002295				
Combined	\$ 0.29			\$	0.01728	

June 2023 ASP Contracts	171,287
Labor Allocation	\$ -
Non-Labor Allocation	\$ 2,960.10
July 2023 ASP Contracts	171,545
Labor Allocation	\$ -
Non-Labor Allocation	\$ 2,964.55
August 2023 ASP Contracts	171,038
Labor Allocation	\$ -
Non-Labor Allocation	\$ 2,955.79
September 2023 ASP Contracts	171,002
Labor Allocation	\$ -
Non-Labor Allocation	\$ 2,955.17

Oct - Dec

BILLING

				6%	Percent of Bill Allocated to ASP	
54%	\$ 0.58	Cost per invoice	\$ 0.03	\$	-	
46%	\$ 0.005	Cost per E-bill	\$ 0.0003	\$	-	
			Monthly	\$	-	
			Annually	\$	-	
54% * \$0.58=	\$ 0.31	0.0187596				
46% * \$0.005=	\$ 0.00230	0.000138				
Combined	\$ 0.31			\$	0.01890	

October 2023 ASP Contracts	170,604
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,224.01
November 2023 ASP Contracts	170,347
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,219.15
December 2023 ASP Contracts	169,841
Labor Allocation	\$ -
Non-Labor Allocation	\$ 3,209.59
Grand Total	\$ 37,402.44

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

DUNNING

	\$ 0.48	Cost per invoice
--	---------	------------------

Total Dunning	\$ 76,679.13
January 2023 Dunning Invoices	12,602
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,048.96
February 2023 Dunning Invoices	11,673
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,603.04
March 2023 Dunning Invoices	12,403
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,953.44
April 2023 Dunning Invoices	11,228
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,389.44
May 2023 Dunning Invoices	10,972
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,266.56
June 2023 Dunning Invoices	12,652
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,072.96
July 2022 Dunning Invoices	12,652
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,072.96
August 2023 Dunning Invoices	13,089
Labor Allocation	\$ -
Non-Labor Allocation	\$ 6,282.72
September 2023 Dunning Invoices	12,454
Labor Allocation	\$ -
Non-Labor Allocation	\$ 5,977.92

	\$ 0.58	Cost per invoice
--	---------	------------------

October 2023 Dunning Invoices	13,464
Labor Allocation	\$ -
Non-Labor Allocation	\$ 7,795.66
November 2023 Dunning Invoices	15,409
Labor Allocation	\$ -
Non-Labor Allocation	\$ 8,921.81
December 2023 Dunning Invoices	12,597
Labor Allocation	\$ -
Non-Labor Allocation	\$ 7,293.66
Grand Total	\$ 76,679.13

Source Information
Name: Jordan Weber/Zachary Prior/Michael McKeon
Department: Energy Service Support/Billing/Customer Reporting
Report: Dunning History - Monthly

TRAINING

		YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual
	Month/Year	February 2023	May 2023	June 2023	July 2023	November 2023	Overall Result
Cost Center		\$	\$	\$	\$	\$	\$
141484	ASP Training	2,658.42	808.33	509.96	378.58	132.48	4,487.77

Source Information

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

VAPS Annual Report
2023 Financial Allocations
TOOLS

No tool allocation. Tools are expensed when purchased by ASP.

VAPS Annual Report 2023 Financial Allocations

2023 Study	
2023 Intercompany Overhead Rates	
Pensions & Benefits	6.50%
Payroll Tax	7.90%
Other Comp & Benefits	2.80%
Administrative & General Salaries	6.10%
Office Supplies & Expenses	1.40%
Outside Services	2.80%
GO Property Insurance	0.10%
Injuries & Damages	0.20%
Miscellaneous General Expense	0.50%
GO Rents	0.10%
GO Maintenance of General Plant	0.80%
Depreciation	3.70%
GO Property Tax	1.90%
Return on Investment	3.20%
Labor-Related Corporate Loadings	17.20%
Other Corporate Loadings	20.80%
2023 Intercompany OH Rate	38.00%

		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	YTD Actual
Cost Center	Cost Element		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CMS_R_HOMEPROD	Home Products C4010 Payroll Tax Loading	71,020.79	81,928.39	94,735.42	91,321.69	70,566.83	91,553.11	57,883.66	43,323.59	46,883.57	45,785.99	44,009.30	41,371.24	780,383.58	
CMS_R_HOMEPROD	Home Products C4030 Depreciation/Rate of Return Loading	68,357.52	78,856.08	91,182.84	79,761.98	61,634.34	79,964.13	50,556.61	37,839.59	40,948.95	39,990.29	38,438.51	36,134.38	703,665.22	
CMS_R_HOMEPROD	Home Products C4040 Property Tax Loading	16,867.44	19,457.98	22,499.66	21,963.44	16,971.78	22,019.10	13,921.38	10,419.62	11,275.80	11,011.81	10,584.52	9,950.05	186,942.58	
CMS_R_HOMEPROD	Home Products C4000 Labor Overheads	126,949.66	146,446.99	169,339.57	175,707.53	135,774.23	176,152.83	111,371.07	83,356.74	90,206.35	88,094.55	84,676.14	79,600.33	1,467,675.99	
CMS_R_HOMEPROD	Home Products C4020 Labor Overheads - A&G Salaries	54,153.37	62,470.39	72,235.77	70,514.20	54,488.33	70,692.90	44,694.97	33,452.40	36,201.25	35,353.72	33,981.87	31,944.88	600,184.05	
CMS_R_HOMEPROD	Home Products Result	337,348.78	389,159.83	449,993.26	439,268.84	339,435.51	440,382.07	278,427.69	208,391.94	225,515.92	220,236.36	211,690.34	199,000.88	3,738,851.42	

Overhead loadings charged to Home Products from Utility

VAPS Annual Report
2023 Financial Allocations

TECHNOLOGY

Order	Month/ Year	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	Overall Result
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6514254	ASP - IT CHGBCKS SOFTWARE INFRASTRU CTURE	26,291.57	24,740.45	24,740.45	24,740.45	24,925.23	18,868.90	18,868.90	18,868.90	18,868.90	18,868.90	18,868.90	18,868.90	257,520.45
6514255	ASP - IT CHARGEBA CK LICENSES	15,447.80	15,447.80	15,447.80	15,447.80	23,889.22	8,441.42	8,441.42	8,441.42	8,441.42	8,441.42	8,441.42	8,441.42	144,770.36
6514256	ASP - IT CHARGEBA CKS APP SUPPORT	2,052.46	2,052.46	2,052.46	2,052.46	2,446.67	394.21	394.21	394.21	394.21	394.21	394.21	394.21	13,415.98
Overall Result		43,791.83	42,240.71	42,240.71	42,240.71	51,261.12	27,704.53	27,704.53	27,704.53	27,704.53	27,704.53	27,704.53	27,704.53	415,706.79

VAPS Annual Report
2023 Financial Allocations

LAB SERVICES COMMERCIAL LABOR ALLOCATIONS

Employee	Internal	Commercial Allocations (%)				
		C&IS	NDT/Mat	Chem	Total Comm	
BJM	89	9	1	1	11	Lab Manager
MMD	70	30			30	C&IS Department
SBC	70	30			30	
JDW	70	30			30	
JFR	70	30			30	
SAS	70	30			30	
GJS	95			5	5	Chemistry Department
SLK	91	7	1	1	9	Shared Services Department
CLK	91	7	1	1	9	
JWD	91	7	1	1	9	
MLA	91	7	1	1	9	QA 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.

\$207,694 Allocated Admin & OH Labor
 28% Applied InterCompany OH Rate

\$265,848 Total Allocated Admin & OH Labor

VAPS Annual Report
2023 Income Statement

ASP INCOME STATEMENT-EXPENSE

	Cost Center		Cost Element		YTD Actual
					\$
Margin Products and Job Work	CMS R_HOMEPROD	Home Products	Result		52,865,662.07
Margin Products and Job Work	CMS R_HOMEPROD	Home Products	CMS CMSENERGY	CMS Energy	52,865,662.07
			CMS TOTEXP	Total Expense	52,865,662.07
			CMS LABEXP	Labor Expense	9,770,642.56
			CMS EXMEXP	Exempt Labor	26,257.30
			CMS OMCEXP	OM&C Labor	982,050.89
			CMS OLBEXP	Other Labor	8,762,334.37
			CMS NONEXP	Non Labor Expense	43,095,019.51
			CMS CONEXP	Contractor	18,683,496.07
			CMS MATEXP	Material	196,960.21
			CMS BUSEXP	Business Expense	3,069.71
			CMS OTHEXP	Other Expense	24,211,493.52
Margin Products and Job Work	CMS R ASP_PRGM	Appliance Service Plan Program	Result		51,413,280.60
			CMS CMSENERGY	CMS Energy	51,413,280.60
			CMS TOTEXP	Total Expense	51,413,280.60
			CMS LABEXP	Labor Expense	9,770,461.17
			CMS NONEXP	Non Labor Expense	41,642,819.43
Margin Products and Job Work	CMS R ASP_UAS	ASP Uncollectibles	Result		1,185,980.00
			CMS CMSENERGY	CMS Energy	1,185,980.00
			CMS TOTEXP	Total Expense	1,185,980.00
			CMS NONEXP	Non Labor Expense	1,185,980.00
Margin Products and Job Work	CMS R_HP_OTHER	Home Products Other	Result		266,401.47
			CMS CMSENERGY	CMS Energy	266,401.47
			CMS TOTEXP	Total Expense	266,401.47
			CMS LABEXP	Labor Expense	181.39
			CMS NONEXP	Non Labor Expense	266,220.08
Margin Products and Job Work	CMS R_SURGE	Surge Protection	Result		233,174.58
			CMS CMSENERGY	CMS Energy	233,174.58
			CMS TOTEXP	Total Expense	233,174.58
Margin Products and Job Work	CMS R_ALLCONCT	All Connect	Result		33,137.47
			CMS CMSENERGY	CMS Energy	33,137.47
			CMS TOTEXP	Total Expense	33,137.47
Margin Products and Job Work	CMS R_APPREP	Appliance Repair	Result		89.42
			CMS CMSENERGY	CMS Energy	89.42
			CMS TOTEXP	Total Expense	89.42

VAPS Annual Report
2023 Income Statement

ASP INCOME STATEMENT-REVENUE

O&M Income Statement	Profit Center		Account Number		YTD Actual \$
Revenues	Overall Result				-69,393,629.13
	CMS ASP_GAS	Appliance Service PI	4250000	Job Work Revenue-Gas	882.00
			4252000	Miscellaneous Service Revenue-Gas	-67,683,736.11
			Result		-67,682,854.11
	P4000	GAS ASP SALES	4250000	Job Work Revenue-G	882.00
			4252000	Miscellaneous Service Revenue-Gas	-67,683,736.11
			Result		-67,682,854.11
	P4065	GAS ASP SURGE PROT	4252000	Miscellaneous Service Revenue-Gas	-1,468,933.40
			Result		-1,468,933.40
	P2526	Allconnect Elec Rev	4400000	Other Operating Rev	-126,093.22
			Result		-126,093.22
	P4028	GAS ALLCONNECT REV	4251000	Nonutility Revenue	-121,148.40
			Result		-121,148.40
	P4019	Appliance Repair Gas	4252000	Miscellaneous Service Revenue-Gas	
			4270000	OTHER GAS REVENUES	5,400.00
			Result		5,400.00

VAPS Annual Report

2023 Income Statement

LAB SERVICES-INCOME STATEMENT

Lab Commercial	Cost			Recharge			Over/Under												
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance										
January	\$90,586	\$65,526	-\$25,060	\$64,580	\$124,797	\$60,217	-\$26,006	\$59,270.83	\$85,277										
February	\$77,611	\$73,779	-\$3,832	\$78,656	\$66,368	-\$12,288	\$1,045	-\$7,410.90	-\$8,456										
March	\$84,735	\$62,034	-\$22,701	\$105,251	\$94,996	-\$10,256	\$20,517	\$32,961.58	\$12,445										
April	\$75,953	\$68,791	-\$7,162	\$102,550	\$52,522	-\$50,028	\$26,596	-\$16,268.88	-\$42,865										
May	\$73,397	\$54,752	-\$18,645	\$90,896	\$97,965	\$7,069	\$17,499	\$43,212.74	\$25,714										
June	\$63,277	\$86,139	\$22,862	\$66,714	\$88,661	\$21,947	\$3,436	\$2,521.37	-\$915										
July	\$85,704	\$73,882	-\$11,822	\$67,860	\$91,632	\$23,772	-\$17,844	\$17,750.02	\$35,594										
August	\$60,663	\$57,523	-\$3,140	\$86,907	\$72,947	-\$13,960	\$26,244	\$15,424.19	-\$10,820										
September	\$65,806	\$44,104	-\$21,702	\$63,671	\$67,863	\$4,192	-\$2,135	\$23,759.68	\$25,895										
October	\$60,767	\$69,303	\$8,536	\$56,415	\$63,342	\$6,927	-\$4,352	-\$5,961.63	-\$1,609										
November	\$73,850	\$50,683	-\$23,167	\$78,350	\$54,806	-\$23,544	\$4,500	\$4,123.11	-\$377										
December	\$73,850	\$49,508	-\$24,342	\$78,350	\$60,301	-\$18,049	\$4,500	\$10,792.93	\$6,293										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;">\$886,200</td> <td style="width:10%;">756,024.33</td> <td style="width:10%;">(\$130,176)</td> <td style="width:10%;">\$940,200</td> <td style="width:10%;">936,199.37</td> <td style="width:10%;">(\$4,001)</td> <td style="width:10%;">\$54,000</td> <td style="width:10%;">\$180,175.04</td> <td style="width:10%;">\$126,175</td> </tr> </table>											\$886,200	756,024.33	(\$130,176)	\$940,200	936,199.37	(\$4,001)	\$54,000	\$180,175.04	\$126,175
	\$886,200	756,024.33	(\$130,176)	\$940,200	936,199.37	(\$4,001)	\$54,000	\$180,175.04	\$126,175										
								Profit Plan:	6%										
								Profit YTD:	23.8%										

Lab Services has no indirect revenue.

VAPS Annual Report
 2023 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
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A

VAPS Annual Report 2023 Information Sharing

Department	Date Requested	Date Completed	Category	Data Elements
VAPS Operations (Including ASP)	2023	2023	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)	2023	2023	Sales Incentives	Customer Name, Customer Address/Premise #, Business Partner #, Account Number
Appliance Service Plan (ASP)	2023	2023	Enrollments - General	Customer Name, Customer Address/Premise #, Business Partner #, Account Number, Threat of Violence
Appliance Service Plan (ASP)	2023	2023	Contract Mangement - General Operations	Customer Name, Customer Address/Premise #, Business Partner #, Account Number, Threat of Violence, Danger Tags
Appliance Service Plan (ASP)	2023	2023	Customer Data Privacy Consent - General	Business Partner #, Account Number, Customer Last Name
Consumers Energy Marketing Team	2023	2023 Provided monthly as requested. (February, March, April, May, June, July, August, September, October, November, December)	CE Customer List	Customer Name, Customer Address

VAPS Annual Report
2023 Customer Count

Product/Service	Customer Count
Appliance Service Plan	143,758
Lab Services	126