**2018 Other Electric Revenue**

The purpose of this work paper is to substantiate the Other Electric Revenue included on the IMU Electric Utility Attachment O, page 4, line 31.

The $11,826 included in account 456.1 (other electric revenues) of the 2018 Attachment O represents a final reimbursement received from FEMA for storm damage repairs that were incurred in FY15 and included as O&M expenses on the 2016 Attachment O.

A partial reimbursement in the amount of $88,694 from FEMA was received in FY16 and included on the 2017 Attachment O for damage incurred from the same event.