

CONFORM INCOME TAXES TO RECOGNIZE OTHER OCA ADJUSTMENTS

OCA Changes to Operating Revenues	(\$1,810,290)
OCA Changes to Operating Expenses	<u>(\$3,398,192)</u>
Change in Income Prior to Income Taxes	\$1,587,902
Change in Income prior to Income Taxes	\$1,587,902
Effective Federal Tax Rate	<u>33.411%</u>
Change in Federal Income Taxes due to OCA Adjustments	<u>\$530,534</u>
Change in Income prior to Income Taxes	\$1,587,902
Effective State Tax Rate	<u>4.540%</u>
Change in State Income Taxes due to OCA Adjustments	<u>\$72,091</u>