

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

WP 6.5 - Taxes Other Than Income Taxes

Line No.	NARUC	GL Account	Description	Reference	Missouri Water	EXP ADJ 7	EXP ADJ 10	Missouri Water	Missouri Water
					Test Year Ending Balance	Water & Sewer Annualized Payroll & Taxes	Annualized Property Tax	Pro Forma Adjustments	Pro Forma Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) + (g)	(i) = (e) + (h)	
<b>PAYROLL TAXES</b>									
1	4080	8118-2-0100-69-5040-4080	Social Security Taxes	GL Input	\$ 175	\$ 324	\$ -	324	\$ 500
2	4080	8118-2-0100-69-5041-4080	Federal Unemployment Taxes		1	2	-	2	4
3	4080	8118-2-0100-69-5042-4080	Medicare/SS Taxes		42	78	-	78	120
4	4080	8120-2-0100-69-5040-4080	Social Security Taxes		76	140	-	140	216
5	4080	8120-2-0100-69-5041-4080	Federal Unemployment Taxes		1	1	-	1	2
6	4080	8120-2-0100-69-5042-4080	Medicare/SS Taxes		18	34	-	34	52
7	4080	8120-2-0200-69-5040-4080	Social Security Taxes		9	17	-	17	26
8	4080	8120-2-0200-69-5041-4080	Federal Unemployment Taxes		0	0	-	0	0
9	4080	8120-2-0200-69-5042-4080	Medicare/SS Taxes		2	4	-	4	6
10	4080	8122-2-0100-69-5040-4080	Social Security Taxes		82	152	-	152	234
11	4080	8122-2-0100-69-5041-4080	Federal Unemployment Taxes		1	1	-	1	2
12	4080	8122-2-0100-69-5042-4080	Medicare/SS Taxes		20	37	-	37	57
13	4080	8122-2-0200-69-5040-4080	Social Security Taxes		60	110	-	110	170
14	4080	8122-2-0200-69-5041-4080	Federal Unemployment Taxes		0	1	-	1	1
15	4080	8122-2-0200-69-5042-4080	Medicare/SS Taxes		14	26	-	26	40
16	4080	8149-2-0100-69-5040-4080	Social Security Taxes		6,724	12,431	-	12,431	19,155
17	4080	8149-2-0100-69-5041-4080	Federal Unemployment Taxes		75	138	-	138	213
18	4080	8149-2-0100-69-5042-4080	Medicare/SS Taxes		1,376	2,544	-	2,544	3,921
19	4080	8152-2-0100-69-5040-4080	Social Security Taxes		146	269	-	269	415
20	4080	8152-2-0100-69-5041-4080	Federal Unemployment Taxes		1	2	-	2	3
21	4080	8152-2-0100-69-5042-4080	Medicare/SS Taxes		35	65	-	65	100
22	4080	8152-2-0200-69-5040-4080	Social Security Taxes		70	129	-	129	199
23	4080	8152-2-0200-69-5041-4080	Federal Unemployment Taxes		0	1	-	1	1
24	4080	8152-2-0200-69-5042-4080	Medicare/SS Taxes		16	30	-	30	47
25	4080	8641-2-0100-69-5040-4080	Social Security Taxes		23	42	-	42	65
26	4080	8641-2-0100-69-5041-4080	Federal Unemployment Taxes		0	0	-	0	0
27	4080	8641-2-0100-69-5042-4080	Medicare/SS Taxes		6	10	-	10	16

28	4080	8642-2-0100-69-5040-4080	Social Security Taxes	14	26	-	26	40
29	4080	8642-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
30	4080	8642-2-0100-69-5042-4080	Medicare/SS Taxes	3	6	-	6	10
31	4080	8643-2-0100-69-5040-4080	Social Security Taxes	30	55	-	55	85
32	4080	8643-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	1
33	4080	8643-2-0100-69-5042-4080	Medicare/SS Taxes	7	13	-	13	21
34	4080	8644-2-0100-69-5040-4080	Social Security Taxes	43	80	-	80	123
35	4080	8644-2-0100-69-5041-4080	Federal Unemployment Taxes	0	1	-	1	1
36	4080	8644-2-0100-69-5042-4080	Medicare/SS Taxes	10	19	-	19	30
37	4080	8645-2-0100-69-5040-4080	Social Security Taxes	122	225	-	225	347
38	4080	8645-2-0100-69-5041-4080	Federal Unemployment Taxes	1	2	-	2	2
39	4080	8645-2-0100-69-5042-4080	Medicare/SS Taxes	29	54	-	54	84
40	4080	8646-2-0100-69-5040-4080	Social Security Taxes	15	29	-	29	44
41	4080	8646-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
42	4080	8646-2-0100-69-5042-4080	Medicare/SS Taxes	4	7	-	7	11
43	4080	8646-2-0200-69-5040-4080	Social Security Taxes	15	28	-	28	43
44	4080	8646-2-0200-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
45	4080	8646-2-0200-69-5042-4080	Medicare/SS Taxes	4	7	-	7	10
46	4080	8647-2-0100-69-5040-4080	Social Security Taxes	37	69	-	69	106
47	4080	8647-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	1
48	4080	8647-2-0100-69-5042-4080	Medicare/SS Taxes	9	17	-	17	26
49	4080	8648-2-0200-69-5040-4080	Social Security Taxes	33	61	-	61	95
50	4080	8648-2-0200-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
51	4080	8648-2-0200-69-5042-4080	Medicare/SS Taxes	8	14	-	14	22
52	4080	8649-2-0100-69-5040-4080	Social Security Taxes	1,630	3,014	-	3,014	4,644
53	4080	8649-2-0100-69-5041-4080	Federal Unemployment Taxes	12	22	-	22	34
54	4080	8649-2-0100-69-5042-4080	Medicare/SS Taxes	393	727	-	727	1,120
55	4080	8650-2-0100-69-5040-4080	Social Security Taxes	18	34	-	34	53
56	4080	8650-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
57	4080	8650-2-0100-69-5042-4080	Medicare/SS Taxes	5	8	-	8	13
58	4080	8651-2-0200-69-5040-4080	Social Security Taxes	39	72	-	72	110
59	4080	8651-2-0200-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	1
60	4080	8651-2-0200-69-5042-4080	Medicare/SS Taxes	9	17	-	17	26
61	4080	8652-2-0100-69-5040-4080	Social Security Taxes	12	23	-	23	35
62	4080	8652-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
63	4080	8652-2-0100-69-5042-4080	Medicare/SS Taxes	3	5	-	5	8
64	4080	8653-2-0100-69-5040-4080	Social Security Taxes	14	26	-	26	40
65	4080	8653-2-0100-69-5041-4080	Federal Unemployment Taxes	0	0	-	0	0
66	4080	8653-2-0100-69-5042-4080	Medicare/SS Taxes	3	6	-	6	10
67	4080	8656-2-0100-69-5040-4080	Social Security Taxes	29,066	53,738	-	53,738	82,804
68	4080	8656-2-0100-69-5041-4080	Federal Unemployment Taxes	466	861	-	861	1,326
69	4080	8656-2-0100-69-5042-4080	Medicare/SS Taxes	6,806	12,583	-	12,583	19,389
70	4080	8656-2-0200-69-5040-4080	Social Security Taxes	371	687	-	687	1,058
71	4080	8656-2-0200-69-5041-4080	Federal Unemployment Taxes	-	-	-	-	-
72	4080	8656-2-0200-69-5042-4080	Medicare/SS Taxes	87	161	-	161	247
73		<u>Total Payroll Taxes:</u>		<u>48,294</u>	<u>89,288</u>	-	<u>89,288</u>	<u>137,583</u>

<b>PROPERTY TAXES</b>									
74	4080	8118-2-0100-69-5680-4080	Property Taxes	11,916	-	41,156	41,156	53,072	
75	4080	8120-2-0100-69-5680-4080	Property Taxes	16,434	-	7,046	7,046	23,480	
76	4080	8120-2-0200-69-5680-4080	Property Taxes	2,000	-	16,143	16,143	18,142	
77	4080	8122-2-0100-69-5680-4080	Property Taxes	6,691	-	15,741	15,741	22,432	
78	4080	8122-2-0200-69-5680-4080	Property Taxes	7,600	-	15,665	15,665	23,265	
79	4080	8149-2-0100-69-5680-4080	Property Taxes	12,475	-	63,995	63,995	76,470	
80	4080	8152-2-0100-69-5680-4080	Property Taxes	15,250	-	23,552	23,552	38,802	
81	4080	8152-2-0200-69-5680-4080	Property Taxes	2,523	-	22,759	22,759	25,282	
82	4080	8641-2-0100-69-5680-4080	Property Taxes	2,483	-	8,811	8,811	11,294	
83	4080	8642-2-0100-69-5680-4080	Property Taxes	2,416	-	1,342	1,342	3,758	
84	4080	8643-2-0100-69-5680-4080	Property Taxes	733	-	5,943	5,943	6,676	
85	4080	8644-2-0100-69-5680-4080	Property Taxes	4,706	-	8,104	8,104	12,810	
86	4080	8645-2-0100-69-5680-4080	Property Taxes	5,470	-	29,811	29,811	35,281	
87	4080	8646-2-0100-69-5680-4080	Property Taxes	3,975	-	652	652	4,627	
88	4080	8646-2-0200-69-5680-4080	Property Taxes	2,575	-	2,486	2,486	5,061	
(1) 89	4080	8647-2-0100-69-5680-4080	Property Taxes	-	-	12,411	12,411	12,411	
90	4080	8648-2-0200-69-5680-4080	Property Taxes	2,882	-	4,204	4,204	7,086	
91	4080	8649-2-0100-69-5680-4080	Property Taxes	303,000	-	85,318	85,318	388,318	
92	4080	8650-2-0100-69-5680-4080	Property Taxes	3,531	-	3,330	3,330	6,861	
93	4080	8651-2-0200-69-5680-4080	Property Taxes	2,405	-	5,411	5,411	7,816	
94	4080	8652-2-0100-69-5680-4080	Property Taxes	667	-	2,935	2,935	3,602	
95	4080	8653-2-0100-69-5680-4080	Property Taxes	3,459	-	1,386	1,386	4,845	
(1) 96	4080	8656-2-0100-69-5680-4080	Property Taxes	-	-	240,572	240,572	240,572	
(1) 97	4080	8656-2-0200-69-5680-4080	Property Taxes	-	-	313,753	313,753	313,753	
98		<b>Total Property Taxes:</b>		<u>413,191</u>	<u>-</u>	<u>932,525</u>	<u>932,525</u>	<u>1,345,716</u>	
99		<b>Total Taxes Other Than Income Taxes:</b>	<b>Schedule 6</b>	<u>\$ 461,485</u>	<u>\$ 89,288</u>	<u>\$ 932,525</u>	<u>\$ 1,021,814</u>	<u>\$ 1,483,299</u>	

(1) Account did not have any test year activity and has been added via proforma adjustment

**Source:** See reference column (d).

**Purpose:** To present the taxes other than income tax accounts and amounts for the test year and the pro forma balance.