

EXHIBIT 26

Bluegrass Water Utility Operating Company, Inc.
KY PSC Case No. 2022-00432
Pro Forma Balance Sheet

Line Number (A)	Description (B)	2023 (C)	2024 (D)	2025 (E)
1				
2	ASSETS			
3	Current Assets	\$3,472,515	\$3,018,435	\$3,018,435
4	Property, Plant & Equipment, Net	\$9,767,452	\$10,221,532	\$10,221,532
5	Misc Long-Term Assets	\$927,406	\$927,406	\$927,406
6	Total Assets	\$14,167,373	\$14,167,373	\$14,167,373
7				
8	LIABILITIES AND CAPITALIZATION			
9	Current Liabilities	\$666,321	\$666,321	\$666,321
10	Long-Term Liabilities	\$11,298,783	\$11,298,783	\$11,298,783
11	Capitalization	\$2,202,269	\$2,202,269	\$2,202,269
12	Total Liabilities and Capitalization	\$14,167,373	\$14,167,373	\$14,167,373
13				
14				
15				