

EXHIBIT 27

Bluegrass Water Utility Operating Company, Inc.

KY PSC Case No. 2022-00432

Current Chart of Accounts

Line Number	Account	Account Description	Type
(A)	(B)	(C)	(D)
1			
2	303.000	Miscellaneous Intangible Plant	Fixed Asset
3	310.000	Land and Land Rights	Fixed Asset
4	310.100	Land and Land Rights	Fixed Asset
5	311.000	S&I Source of Supply	Fixed Asset
6	352.100	Collection Sewers Force	Fixed Asset
7	352.200	Collection Sewers Gravity	Fixed Asset
8	353.000	Services to Sewer Customers	Fixed Asset
9	355.000	Flow Measuring Installations	Fixed Asset
10	363.000	Electric Sewer Pumping Equip	Fixed Asset
11	370.000	Land and Land Rights	Fixed Asset
12	370.100	Oxidation Lagoon Land	Fixed Asset
13	372.000	Treatment & Disposal Equipment	Fixed Asset
14	373.000	Plant Sewers	Fixed Asset
15	374.000	Outfall Sewer Lines	Fixed Asset
16	375.000	Sewer - Outfall Sewer Lines	Fixed Asset
17	376.000	Sewer - Other Treatment and Disposal Equipment	Fixed Asset
18	391.000	Office Furniture and Equipment	Fixed Asset
19	391.100	Office Furn Equip (IT)	Fixed Asset
20	392.000	Transportation Equipment	Fixed Asset
21	393.000	Sewer - Other General Equipment	Fixed Asset
22	396.000	Power Operated Equipment	Fixed Asset
23	397.000	Communication Equipment	Fixed Asset
24	403.000	Depreciation	Depreciation
25	403.100	CIAC Amort	Depreciation
26	405.000	Rate Case Amort	Depreciation
27	408.100	Taxes	General & Administrative
28	408.160	Property Tax	General & Administrative
29	409.000	Income Taxes	General & Administrative
30	427.000	Interest	Interest
31	428.000	Interest	Interest
32	461.000	Revenue-Water	Revenue
33	470.000	Revenue-Water Other	Revenue
34	471.000	Revenue-Water Other	Revenue
35	521.000	Revenue-Sewer	Revenue
36	522.000	Revenue-Sewer	Revenue
37	532.000	Revenue-Sewer Other	Revenue
38	536.000	Revenue-Sewer Other	Revenue
39	615.100	Water - Electric Utilities	Operations & Maintenance
40	618.300	Water - Chemicals	Operations & Maintenance
41	618.500	Water - Chemicals	Operations & Maintenance
42	620.100	Water - Maintenance	Operations & Maintenance
43	620.200	Water - Maintenance	Operations & Maintenance

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44	620.300	Water - Misc Operations	Operations & Maintenance
45	620.400	Water - Misc Operations	Operations & Maintenance
46	620.600	Water - Maintenance	Operations & Maintenance
47	633.000	Water - Maintenance	Operations & Maintenance
48	635.300	Water - Testing	Operations & Maintenance
49	635.500	Water - Testing	Operations & Maintenance
50	636.100	Water - Maintenance	Operations & Maintenance
51	636.300	Water - Contract Operations	Operations & Maintenance
52	636.400	Water - Maintenance	Operations & Maintenance
53	636.500	Water - Maintenance	Operations & Maintenance
54	636.600	Water - Maintenance	Operations & Maintenance
55	641.000	Water - Chemicals	Operations & Maintenance
56	642.000	Water - Contract Operations	Operations & Maintenance
57	664.000	Water - Misc Operations	Operations & Maintenance
58	675.300	Water - Misc Operations	Operations & Maintenance
59	675.400	Water - Mowing & Grounds Maintenance	Operations & Maintenance
60	675.600	Water - Maintenance	Operations & Maintenance
61	701.000	Sewer - Contract Operations	Operations & Maintenance
62	702.000	Sewer - Misc Operations	Operations & Maintenance
63	703.000	Sewer - Electric Utilities	Operations & Maintenance
64	704.000	Sewer - Chemicals	Operations & Maintenance
65	705.000	Sewer - Misc Operations	Operations & Maintenance
66	711.000	Sewer - Mowing & Grounds Maintenance	Operations & Maintenance
67	712.000	Sewer - Maintenance	Operations & Maintenance
68	713.000	Sewer - Maintenance	Operations & Maintenance
69	713.001	Sewer - Maintenance	Operations & Maintenance
70	714.000	Sewer - Maintenance	Operations & Maintenance
71	715.000	Sewer - Maintenance	Operations & Maintenance
72	722.000	Sewer - Sludge Hauling	Operations & Maintenance
73	730.000	Sewer - Misc Operations	Operations & Maintenance
74	732.000	Sewer - Maintenance	Operations & Maintenance
75	741.000	Sewer - Chemicals	Operations & Maintenance
76	742.000	Sewer - Contract Operations	Operations & Maintenance
77	743.000	Sewer - Electric Utilities	Operations & Maintenance
78	744.000	Sewer - Misc Operations	Operations & Maintenance
79	752.000	Sewer - Maintenance	Operations & Maintenance
80	903.100	Billing Expense	General & Administrative
81	903.280	Billing Expense	General & Administrative
82	904.000	Bad Debt Expense	General & Administrative
83	920.000	Admin & General Salaries	General & Administrative
84	923.100	OSS - Bank Fees	General & Administrative
85	923.300	OSS - Engineering	General & Administrative
86	923.400	OSS - Legal	General & Administrative

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87	923.500	OSS - Accounting	General & Administrative
88	923.600	OSS - Management Consulting	General & Administrative
89	923.900	OSS - Management Consulting	General & Administrative
90	924.200	Insurance	General & Administrative
91	924.400	Property Insurance	General & Administrative
92	928.100	Direct Admin	General & Administrative
93	928.200	Direct Admin	General & Administrative
94	930.200	Misc General Expense	General & Administrative
95	930.300	Billing Expense	General & Administrative
96			
97			
98			