Exhibit 18

Bluegrass Water Utility Operating Company, Inc. KY PSC Case No. 2022-00432

Information About Plant Additions for Pro Forma Adjustment

Line Number	NARUC Account	Project Description	Asset Description	Actual or Estimated Start Up Date	Estimated Completion Date	Total Estimated Cost	Estim	ated Costs by Year		Costs Incurred to Date
							2023	2024	2025	Date
(A)	(B)	(C)	(D)	(E)	(E)	(F)	(G)	(H)	(I)	(J)
1										
2		WOODLAND ACRES								
3	372.000	MBBR	Blowers and controls for MBBRs	8/31/2023	6/30/2024	\$74,300	\$29,720	\$44,580	\$	
4	311.000	MBBR	Blower Pad	8/31/2023	6/30/2024	\$1,500	\$600	\$900	\$	
5	372.000	MBBR	Blower discharge header piping, calves, appurtenances	8/31/2023	6/30/2024	\$10,000	\$4,000	\$6,000	\$	
6	372.000	MBBR	MBBR assemblies (complete)	8/31/2023	6/30/2024	\$98,500	\$39,400	\$59,100	\$	
7	311.000	MBBR	Electrical distribution for MBBR	8/31/2023	6/30/2024	\$20,000	\$8,000	\$12,000	\$	
8	372.000	Peracetic Acid Disinfection	Peracetic acid equipment and pad	8/31/2023	6/30/2024	\$17,250	\$6,900	\$10,350	\$	
9	311.000	Peracetic Acid Disinfection	Electrical distribution for PAA	8/31/2023	6/30/2024	\$5,000	\$2,000	\$3,000	\$	0 \$0
10	311.000	Wet Weather Overflow Prevention	Wet Weather Tank and Pad	8/31/2023	6/30/2024	\$16,700	\$6,680	\$10,020	\$	
11	311.000	Wet Weather Overflow Prevention	Wet Weather Valves, Grinder piping, return piping	8/31/2023	6/30/2024	\$15,000	\$6,000	\$9,000	\$	
12	372.000	Wet Weather Overflow Prevention	Wet Weather Diffusers	8/31/2023	6/30/2024	\$6,000	\$2,400	\$3,600	\$	0 \$0
13	372.000	Wet Weather Overflow Prevention	Wet Weather Blower and Pad	8/31/2023	6/30/2024	\$10,000	\$4,000	\$6,000	\$	0 \$0
14	311.000	Wet Weather Overflow Prevention	Wet Weather air piping	8/31/2023	6/30/2024	\$3,000	\$1,200	\$1,800	\$	0 \$0
15	363.000	Wet Weather Overflow Prevention	Wet Weather Grinder pump and control	8/31/2023	6/30/2024	\$5,000	\$2,000	\$3,000	\$	0 \$0
16	311.000	Wet Weather Overflow Prevention	Electrical distribution for WWOP	8/31/2023	6/30/2024	\$15,000	\$6,000	\$9,000	\$	0 \$0
17										
18		PERSIMMON RIDGE								
19	372.000	MBBR	Airlifts, Blowers, Diffusers, Sieves, Controls	8/31/2023	6/30/2024	\$175,000	\$70,000	\$105,000	\$	0 \$0
20	372.000	MBBR	Lagoon Penetrations for MBBR, Suction and Discharge	8/31/2023	6/30/2024	\$20,000	\$8,000	\$12,000	\$	0 \$0
21	311.000	MBBR	MBBR Suction and Discharge yard piping	8/31/2023	6/30/2024	\$15,000	\$6,000	\$9,000	\$	0 \$0
22	311.000	MBBR	Air piping to Chlorine contact Tank	8/31/2023	6/30/2024	\$10,500	\$4,200	\$6,300	\$	0 \$0
23	372.000	MBBR	Airlifts, Blowers, Diffusers, Sieves, Controls	8/31/2023	6/30/2024	\$7,500	\$3,000	\$4,500	\$	0 \$0
24	311.000	Site Work	Miscellaneous Electrical Distribution	8/31/2023	6/30/2024	\$25,000	\$10,000	\$15,000	\$	0 \$0
25										
26		HERRINGTON HAVEN								
27	372.000	MBBR	Blowers and Controls for New MBBR Assemblies (2 each)	8/31/2023	6/30/2024	\$30,400	\$12,160	\$18,240	\$	0 \$0
28	311.000	MBBR	Blower Pad	8/31/2023	6/30/2024	\$1,500	\$600	\$900	\$	0 \$0
29	372.000	MBBR	Blower Discharge Header Piping, Valves, Appurtenances	8/31/2023	6/30/2024	\$3,500	\$1,400	\$2,100	\$	0 \$0
30	372.000	MBBR	MBBR Assemblies Complete (3 each)	8/31/2023	6/30/2024	\$68,450	\$27,380	\$41,070	\$	0 \$0
31	311.000	MBBR	Electrical Distribution for MBBR Treatment System	8/31/2023	6/30/2024	\$7,500	\$3,000	\$4,500	\$	0 \$0
32	372.000	Peracetic Acid Disinfection	PAA Equipment and Pad	8/31/2023	6/30/2024	\$17,250	\$6,900	\$10,350	\$	0 \$0
33	311.000	Peracetic Acid Disinfection	Electrical Distribution for PAA Disinfection System	8/31/2023	6/30/2024	\$5,000	\$2,000	\$3,000	\$	
34	311.000	Solids Processing (Digester) System	Digester Tank and Pad	8/31/2023	6/30/2024	\$16,450	\$6,580	\$9,870	S	
35	311.000	Solids Processing (Digester) System	Digester Valves, Decant Piping, Grinder FM Piping, Air Piping	8/31/2023	6/30/2024	\$15,000	\$6,000	\$9,000	\$	0 \$0
36	372.000	Solids Processing (Digester) System	Digester Diffusers	8/31/2023	6/30/2024	\$6,000	\$2,400	\$3,600	S	
37	372.000	Solids Processing (Digester) System	Digester Blower and Blower Pad	8/31/2023	6/30/2024	\$10,000	\$4,000	\$6,000	\$	
38	311.000	Solids Processing (Digester) System	Digester WAS/RAS Piping	8/31/2023	6/30/2024	\$5,000	\$2,000	\$3,000	\$	
39	363.000	Solids Processing (Digester) System	Digester System Grinder Pump and Control Panel	8/31/2023	6/30/2024	\$5,000	\$2,000	\$3,000	\$	
40	311.000	Solids Processing (Digester) System	Electrical Distribution for Digester System	8/31/2023	6/30/2024	\$12,500	\$5,000	\$7,500	\$	
41	311.000	General Plant	All Weather Gravel Access Road for All Three New Systems	8/31/2023	6/30/2024	\$3,000	\$1,200	\$1,800	S	
42	2.1.000			0/31/2023	0.50.2024	Ψ2,000	ψ1,200	41,000	ų.	. 30
43										
44										
45			TOTAL PROPOSED PLANT ADDITIONS		•	\$756,800	\$302,720	\$454,080	s	0 \$0
46			TO TAL I ROLOSED LEANT ADDITIONS		:	9730,000	9302,720	9454,000	3	, 30
47										
48										
40										