

# EXHIBIT 14

**Bluegrass Water Utility Operating Company, Inc.**  
**KY PSC Case No. 2022-00432**  
**Rate Base Summary - Sewer**  
**For the Period Ending June 30, 2022**

Line Number	Description	Base Year Ended June 30, 2022	Pro Forma Adjustments	Pro Forma For the 12 Months Ended June 30, 2022
(A)	(B)	(C)	(D)	(E)
1				
2	Utility Plant in Service	<del>\$8,460,922</del> \$8,370,751	\$559,512	\$9,020,434
3				
4	Accumulated Provision for Depreciation	(\$3,134,954)	\$201,430	(\$2,933,524)
5				
6	Accumulated Amortization	\$0	\$0	\$0
7				
8	Utility Plant Acquisition Adjustments	<del>\$0</del> \$90,171	\$0	\$0
9				
10	Net Utility Plant	\$5,325,969	\$760,942	\$6,086,911
11				
12	<b>Less:</b>			
13	Contributions in Aid of Construction, net	(\$104,299)	\$0	(\$104,299)
14				
15	Subtotal:	(\$104,299)	\$0	(\$104,299)
16				
17	<b>Add:</b>			
18	Cash Working Capital	\$0	\$225,898	\$225,898
19	Rate Case Expense	\$0	\$179,558	\$179,558
20				
21	Subtotal:	\$0	\$405,456	\$405,456
22				
23	<b>Total Original Cost Rate Base</b>	<b>\$5,221,670</b>	<b>\$1,166,398</b>	<b>\$6,388,068</b>
24				
25				
26				