

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

MICHAEL HEMPHILL	)	
	)	
COMPLAINANT	)	
	)	CASE NO.
V.	)	2026-00191
	)	
SOUTH EASTERN WATER ASSOCIATION, INC.	)	
	)	
DEFENDANT	)	

ORDER

This issue arises from a complaint filed on July 8, 2026 by Michael Hemphill against South Eastern Water Association, Inc. (South Eastern Water) alleging fiduciary failure, corporate negligence, misconduct, intimidation, and retaliation concerning his water service in association to a property dispute he has with South Eastern Water.¹

In its August 20, 2026 Order, the Commission found the complaint filed by Mr. Hemphill was far removed from the jurisdiction created by KRS Chapter 278² and that it did not comply with the requirements of 807 KAR 5:001, Section 20(1)(c), and Section 20(4)(a), by establishing a *prima facie* case for which the Commission has the jurisdiction to grant relief.³ The Commission further found that Mr. Hemphill should be afforded the

¹ Complaint (filed July 8, 2026).

² Order (Ky. PSC filed Aug. 20, 2026) at 3.

³ Order at 4.

opportunity to amend his complaint within 20 days of the date of service of the Order in accordance with 807 KAR 5:001, Section 20(4)(a)(1).⁴

On September 1, 2026, Mr. Hemphill filed an amended complaint with the Commission. In his amended complaint, Mr. Hemphill alleged that South Eastern Water had violated the mandates of KRS 278.160 by improperly, unjustly, and inaccurately enforcing untariffed minimum monthly bills and applying arbitrary customer classification fees against his three farm meters, as well as stacked late fees.⁵

In addition, Mr. Hemphill requested that the Commission reject the rate increase filed by South Eastern Water in Case No. 2026-00233.⁶ On October 5, 2026, Mr. Hemphill filed for intervention in South Eastern Water's rate application, Case No. 2026-00233.⁷ Accordingly, any findings regarding Mr. Hemphill and Case No. 2026-00233 should be addressed in that matter and will not be addressed further in this proceeding.

After filing his amended complaint, Mr. Hemphill continued to file supplemental information.

- On September 1, 2026, Mr. Hemphill claimed his agricultural exemptions were not being applied to either meter.⁸

⁴ Order (Ky. PSC Aug. 20, 2026) at 4.

⁵ Michael Hemphill Amended Complaint (Amended Complaint) (filed Sept. 1, 2026) at 1-2

⁶ Amended Complaint at 5.

⁷ Case No. 2026-00233, *Electronic Application of South Eastern Water Association, Inc. for a Rate Adjustment Pursuant to 807 KAR 5:076* (filed Oct. 5, 2026), Michael Hemphill's Motion to Intervene.

⁸ Michael Hemphill's Supplemental Information (filed Sept. 1, 2026) (September 1, 2026 Supplemental Filing).

- On September 10, 2026, Mr. Hemphill stated that the annual 2025 revenue of South Eastern Water in excess of five million dollars seemed to conflict with the claims of a struggling non-profit water utility.⁹
- On September 17, 2026, Mr. Hemphill moved the Commission to enter default judgement because South Eastern Water through its counsel Stoll Keenon Ogden, PLLC, failed to submit answers to the Commission by July 29, 2026, and therefore waived its right to contest the facts established on the record.¹⁰
- On September 23, 2026, Mr. Hemphill requested the Commission investigate the fraudulent misrepresentation of facts submitted by South Eastern Water through its counsel Stoll Keenon Ogden, PLLC.¹¹
- On September 24, 2026, Mr. Hemphill submitted a Notice of Withdrawal of Premature Motion for Default Judgment.¹²
- On September 29, 2026, Mr. Hemphill submitted his September 2026 invoices from South Eastern Water, claiming his agricultural exemptions were still not being applied.¹³

⁹ Michael Hemphill's Supplemental Information (filed Sept. 10, 2026).

¹⁰ Michael Hemphill's Supplemental Information (filed Sept. 17, 2026).

¹¹ Michael Hemphill's Supplemental Information (filed Sept. 23, 2026).

¹² Michael Hemphill's Supplemental Information (filed Sept. 24, 2026)

¹³ Michael Hemphill's Supplemental Information (filed Sept. 29, 2026).

- On October 12, 2026, Mr. Hemphill requested that the Commission merge the present case with South Eastern Water's rate adjustment, Case No. 2026-00233.¹⁴
- Also on October 12, 2026, Mr. Hemphill filed a Supplemental Response and Rebuttal to Defendant's Renewed Motion to Dismiss, wherein he continued to reference Case No. 2026-00233 and the title of the water tower currently being litigated in Pulaski Circuit Court.¹⁵
- On October 13, 2026, Mr. Hemphill filed an unverified screenshot from a Tractor Supply transaction presumably showing that his grandfathered Kentucky Agricultural exemption numbers were still in effect.¹⁶
- On October 14, 2026, Mr. Hemphill filed a Notice of Supplemental Information Exposing the Economic Infrastructure Conflicts of the Utilities Flat Rate Proposal. Mr. Hemphill cited the summer vacation-home burden, unjustified and unreasonable penalization of agriculture, the absurdity of the utility's "residency" attack concerning out-of-state owners, and a fiduciary mandate for consolidation of the present case and South Eastern Water's rate adjustment Case No. 2026-00233 as arguments against South Eastern Water's rate adjustment proposal.¹⁷

¹⁴ Michael Hemphill's Supplemental Request to Merge Cases (filed Oct. 12, 2026).

¹⁵ Michael Hemphill's Supplemental Information (filed Oct. 12, 2026).

¹⁶ Michael Hemphill's Supplemental Information (filed Oct. 13, 2026).

¹⁷ Michael Hemphill's Supplemental Information (filed Oct. 14, 2026).

- On October 16, 2026, Mr. Hemphill filed Intervenor's Formal Proposal for Restoration of Historical 2005 Contract Tariffs, Total Rate Reset, and Volumetric Billing Equity. This filing appeared focused on Case No. 2026-00233, but was filed in that case and the case at bar.¹⁸
- On October 19, 2026, Mr. Hemphill filed three filings: Complainant's Supplemental Legislation Discovery Proposal; Amended Supplementary Information Notice; and a corrected Kentucky State Police case number from the London Kentucky Post ticket from July 16, 2026. It is unclear which case the first 2 filings were primarily focused upon, but the third was in reference to the present case.¹⁹

Only the supplemental information filed on September 1, 2026, and September 29, 2026, referenced billing discrepancies.

On October 5, 2026, South Eastern Water filed a response to the supplemental information filed on September 29, 2026, along with a renewed Motion to Dismiss.²⁰ In its response, South Eastern Water stated that pursuant to KRS 139.480 the sale of water is exempt from sales tax assessment if the sale meets the requirements for a Farm Exemption Certificate from the Commonwealth of Kentucky Department of Revenue, and

¹⁸ Michael Hemphill's Supplemental Information (filed Oct. 16, 2026).

¹⁹ Michael Hemphill's Supplemental Information, Michael Hemphill's Supplemental Information-2, Michael Hemphill's Supplemental Information-3 (filed Oct. 19, 2026).

²⁰ South Eastern Water's Response to Supplemental Information File September 29, 2026 and Renewed Motion to Dismiss (South Eastern Water Response) (filed Oct. 5, 2026).

South Eastern Water has no record of receiving a Farm Exemption Certificate form Mr. Hemphill.²¹

LEGAL STANDARD

Commission regulation 807 KAR 5:001, Section 20(1)(c), requires each complaint to state:

(c) Fully, clearly, and with reasonable certainty, the act or omission, of which complaint is made, with a reference, if practicable, to the law, order, or administrative regulation, of which a failure to comply is alleged, and other matters, or facts, if any, as necessary to acquaint the commission fully with the details of the alleged failure[.]²²

Furthermore, 807 KAR 5:001, Section 20(4)(a), requires the Commission to examine the complaint to ascertain if the complaint establishes a *prima facie* case that conform to this administrative regulation.²³ A complaint establishes a *prima facie* case when, on its face, it states sufficient allegations that, if uncontradicted by other evidence, would entitle the complainant to the requested relief. If a complaint fails to establish a *prima facie* case, it may be dismissed. Stated plainly, to be accepted by the Commission, complaints must meet both the requirements of 807 KAR 5:001, Section 20(1)(c) and establish a *prima facie* case according to 807 KAR 5:001, Section 20(4)(a).

In administrative settings, both redressability and injury are limited by the jurisdictional authority given to agencies by the legislature. The Commission's jurisdiction is established in KRS 278.040(2) and states that the Commission has "exclusive

²¹ South Eastern Water's Response at 1-2.

²² 807 KAR 5:001, Section 20(1)(c).

²³ 807 KAR 5:001, Section 20(4)(a).

jurisdiction over the regulation of rates and service of utilities[.]”²⁴ While expansive in scope with regards to ensuring “fair, just and reasonable”²⁵ service, the Commission’s authority is not limitless.

Pursuant to KRS 278.260, the Commission has jurisdiction over complaints regarding rates or service, which states:

[t]he commission shall have original jurisdiction over complaints as to rates or service of any utility, and upon a complaint in writing made against any utility by any person that any rate which the complainant is directly interested is unreasonable or unjustly discriminatory, or that any regulation, measurement, practice or act affecting or relating to the service of the utility or any service in connection therewith is unreasonable, unsafe, insufficient, or unjustly discriminatory, or that any service is inadequate or cannot be obtained[.]”²⁶

As KRS 278.260 makes clear, complaints must be related, in some causal way, to the Commission’s jurisdiction over rates and service.

DISCUSSION AND FINDINGS

Following review of the record and as further discussed below, the Commission finds that the complaint should be dismissed without prejudice, and the case closed.

Mr. Hemphill has three water meters in his name. For clarity in this discussion, Meter #1 will refer to the meter installed during July of 2008 and located at 6271 Blue John Road; Meter # 2 will refer to the meter in which Mr. Hemphill requested service be transferred to his name during March 2016 and located at 6605 Blue John Road; and

²⁴ Indeed, the Commission’s authority regarding ratemaking is both “plenary” and broad. See e.g. *Kentucky Public Service Com’n v. Com. ex rel. Conway*, 324 S.W.3d 373 (Ky. 2010).

²⁵ KRS 278.040.

²⁶ KRS 278.206.

Meter #3 will refer to the meter installed during October 2025 and located at 6271B Blue John Road.

In his amended complaint, Mr. Hemphill alleged that South Eastern Water improperly, unjustly, and inaccurately enforced untariffed minimum monthly bills and applied arbitrary customer classifications fees against the three meters located on his farm.²⁷

Mr. Hemphill signed a Contract for Water Services for Meter #1 and Meter #3, which indicates that for new connections the applicant connect to the system immediately and begin using water or be charged a minimum monthly amount, pursuant to 807 KAR 5:066, Section 11(1), and attached as Appendix A to this Order.

Mr. Hemphill was charged the minimum monthly amount for Meter #1, set forth in South Eastern Water's effective tariff at that time.²⁸ Payments from February 2008 through February 2009 are attached as Appendix B to this Order. Meter #2 was already in place at the time Mr. Hemphill requested service by placed in his name in March 2016, so the only charge was the \$25 Service Call Fee in effect at the time.²⁹

However, Mr. Hemphill explained to South Eastern Water that he was under the impression that Meter #3 would not be installed until he was ready for the meter.³⁰ South

²⁷ Amended Complaint at 1-2.

²⁸ P.S.C Ky, Cancelled Tariff Sheet No. 1, available on the Commission's website under Tariffs; Water Districts, Associations & Privately Owned; South Eastern Water Association; Cancelled Tariff Pages; 2019.

²⁹ South Eastern Water's Response to Complaint and Motion to Dismiss (filed July 16, 2026) at 8, paragraph 16. See *also*, footnote 8.

³⁰ South Eastern Water's Response to Complaint and Motion to Dismiss at 8.

Eastern Water agreed not to charge Mr. Hemphill the monthly minimum charge for Meter #3, and attached as Appendix C to this Order.

Mr. Hemphill's September 1, 2026 Supplemental Information contained allegations asserting that South Eastern Water failed to properly exempt him from certain taxes due to his tax exempt status.³¹ In its renewed motion to dismiss, filed October 5, 2026, South Eastern Water asserted it has no record of receiving a Farm Exemption Certificate (form 51A158) from Mr. Hemphill. Mr. Hemphill's August 6, 2026 Supplemental Filing contained an Affidavit for Farmstead Exemption³² related to plumbing inspections, but the file does not appear to contain a Farm Exemption Certificate on form 51A158 issued by the Kentucky Department of Revenue. There is no record that Mr. Hemphill has ever filed a Farm Exemption Certificate from the Kentucky Department of Revenue with South Eastern Water, thus no evidence of improper billing of taxes.

Based on the information in the record, the Commission finds that Mr. Hemphill's complaint has failed to comply with the requirements of 807 KAR 5:001, Section 20(1)(c), and Section 20(4)(a), by not establishing a *prima facie* case for which the Commission has the jurisdiction to grant relief. Although Mr. Hemphill makes allegations regarding his service and the installation of meters on his property by South Eastern Water, he has presented no evidence to the Commission that would entitle the Complainant to the requested relief. Moreover, the property disputes that appear to be at the heart of this dispute are being adjudicated in Pulaski County Circuit Court, thus providing Mr. Hemphill a forum to resolve those disputes with South Eastern Water.

³¹ Michael Hemphill's September 1, 2026 Supplemental Filing at 1.

³² Michael Hemphill's Supplemental Information (filed Aug. 6, 2026) at 6.

Accordingly, the Commission finds that the complaint should be dismissed and the case closed because, in its opinion, a hearing is not necessary in the public interest or for the protection of substantial rights.

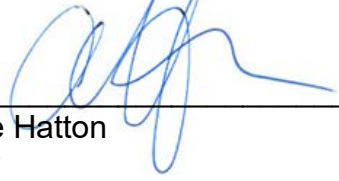
A copy of this Order should be served through the U.S. Postal Service, Certified Mail, Return Receipt Requested, and First-Class Mail upon Mr. Hemphill at the address listed in the complaint.

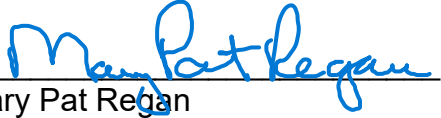
IT IS THEREFORE ORDERED that:

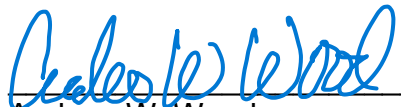
1. The complaint filed by Michael Hemphill is dismissed with prejudice.
2. A copy of this Order shall be served on Mr. Michael Hemphill, by U.S. Postal Service, Certified Mail, Return Receipt Requested, and First-Class Mail at 6271 Blue John Road, Burnside, Kentucky 42519. Service shall be considered complete on the first day the U.S. Postal Service attempts delivery of the certified mail.
3. This case is closed and removed from the Commissions docket.

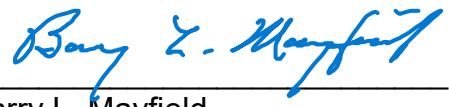
Entered on this 23rd day of October, 2026.

PUBLIC SERVICE COMMISSION



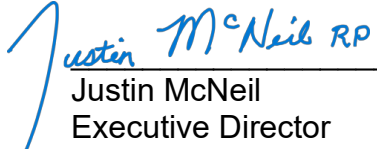
Angie Hatton
Chair

Mary Pat Regan
Vice Chair

Andrew W. Wood
Commissioner

Barry L. Mayfield
Commissioner

ATTEST:



Justin McNeil
Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2026-00191 DATED OCT 23 2026

TWO PAGES TO FOLLOW

paper

SOUTHEASTERN WATER ASSOCIATION

OFFICE USE ONLY

DATE EFFECTIVE: _____

DATE IN OFFICE: 6-15-05

NAME: Mike Hemphill

BILLING: 6271 Blue John Rd

ADDRESS: Burnside 42519

PHONE #: _____

SOCIAL SECURITY # _____

ACCOUNT # _____ BAL. FWD. _____

BILLED DATE _____ CLOSED DATE _____

SERVICE CHG \$ _____ METER SET \$ 525.00

SERIAL #: _____

ROUTE #: _____ LOC. CODE: _____

TAX CODE: _____ METER SIZE: _____

METER READING: _____

ACTION TAKEN INITIALS & DATE

METER SETTING () _____

TURN ON () _____

TURN OFF () _____

NAME CHANGE () _____

HOUSE MOBILE HM OTHER RENT ()

() () () OWN ()

MAIL FINAL BILL TO: _____

5484 Romilda Dr

Cinn Ohio 45238

CHANGE TO: _____

LOCATION OF METER: S 27 TO

WHO LIVED HERE LAST: _____

Blue John SO About 7 mi About 1/2 mi

Past diamond across Rd

(yellow Vinyl) cant see from Rd - Tree Farm Sign # (6271)

On m-bus:

bravel Dr. split rail fence

PREVIOUS UTILITIES NAME AND PHONE NO. _____

CONTRACT FOR WATER SERVICES

This contract witnesseth that for and in consideration of the effort of the above named water system, to secure financing for construction of this system and continued maintenance of system, the above applicant petitions to connect to the water system.

If a membership fee is charged, this application shall serve as a Certificate of Membership. If a deposit is charged, this application shall serve as a Certificate of Deposit.

The applicant hereby agrees to connect to the System. If it is a new connection, it is understood and agreed that at such a time as the connection is constructed, the applicant agrees to connect to the System immediately. If for any reason the connection is not made immediately, the applicant understands that a minimum charge will still be due and payable to the System for the connection. Failure to pay such charges and/or connect with the system will void this contract. Should the applicant desire to connect with the System in the future, all fees and connection charges will be due again IN FULL, and any and all amounts previously billed.

The applicant agrees to install and maintain a service line that will meet with the System's suggested guidelines. The applicant also agrees that no other residence will be connected to their service line. A separate meter must be installed for each residence. The applicant also agrees not to resell or give away water purchased from this System.

A separate contract may be required for trailer parks/commercial.

The applicant's right hereunder are subject to such further rules and regulations as the System may prescribe. The System may terminate service to any customer who is in violation of any Rule or Regulation of the System.

The System may terminate service to any customer who is past due with their bill unless an agreement for partial payment is reached with the appropriate representative at the billing office. Deposits to insure payment of monthly water bills and penalties on delinquent water accounts shall be as the System may prescribe.

The applicant agrees to permit the System to lay, maintain, repair, remove and disconnect a service line and meter, and read meters at a point on customer's property, and to be designated by the System for each connection with right of ingress and egress for these purposes over customer's property, and to grant an easement for installation of water lines when required.

Non-payment by the due date may subject the account to be assessed a penalty. Non-payment by the disconnect date will result in the service being shut off. If the service is discontinued because of a non-payment, the entire amount due for the account plus all pertinent Service Charges, minimum bills, penalties, etc., must be paid before service will be restored.

Fwd. Address _____

Witness: _____ Signature Michael R Hemphill Spouse's Signature _____

Rev. 1-9

Southeastern Water Association

DATE EFFECTIVE: 10/15/25

DATE IN OFFICE: 09/19/25

NAME: Mike Hemphill

SERVICE ADDRESS: 6271B Blue John Rd.

ADDRESS: Burnside, KY 42519

PHONE #

SOCIAL SECURITY #:

OFFICE USE ONLY

ACCOUNT	BAL. FWD.: _____
BILLED DATE:	CLOSED DATE:
SERVICE CHG \$ _____	METER SET \$ <u>1665.00</u>
SERIAL #: <u>26598634</u>	
ROUTE #:	LOC. CODE:
TAX CODE:	METER SIZE:
METER READING: <u>0 PSI 60</u>	

ACTION TAKEN INITIALS & DATE

METER SETTING () _____
 TURN ON () _____
 TURN OFF () _____
 NAME CHANGE () _____
 HOUSE MOBILE HM OTHER RENT () _____
 () () () OWN () CHANGE TO: _____

MAIL FINAL BILL TO: 5205 Boomer rd.

Cincinnati, OH 45247

LOCATION OF METER: WHO LIVED HERE LAST: _____

Go 27 s to Blue John rd go 8 miles to wildwood rd. then go to Hurst hill rd, property on right .

Mtr. R. side of tank road close to tank fence

PREVIOUS UTILITIES NAME AND PHONE NO. _____

CONTRACT FOR WATER SERVICES

This contract witnesseth that for and in consideration of the effort of the above named water system, to secure financing for construction of this system and continued maintenance of the system, the above applicant petitions to connect to the water system. If a membership fee is charged, this application shall serve as a Certificate of Membership. If a deposit is charged, this application shall serve as a Certificate of Deposit.

The applicant hereby agrees to connect to the System. If it is a new connection, it is understood and agreed that at such a time as the connection is constructed, the applicant agrees to connect to the System immediately. If for any reason the connection is not made immediately, the applicant understands that a minimum charge will still be due and payable to the System for the connection. Failure to pay such charges and/or connect with the system will void this contract. Should the applicant desire to connect with the System in the future, all fees and connections charges will be due again IN FULL and any and all amounts previously billed.

The applicant agrees to install and maintain a service line that will meet with the System's suggested guidelines. The applicant also agrees that no other residence will be connected to their service line. A separate meter must be installed for each residence. The applicant also agrees not to resell or give away water purchased from this System.

A separate contract may be required for trailer parks/commercial.

The applicant's right hereunder are subject to such further rules and regulations as the System may prescribe. The system may terminate service to any customer who is in violation of any Rule or Regulation of the System.

The system may terminate service to any customer who is past due with their bill unless an agreement for partial payment is reached with the appropriate representative at the billing office. Deposits to insure payment of monthly water bills and penalties on delinquent water accounts shall be as the System may prescribe.

The applicant agrees to permit the System to lay, maintain, repair, remove, and disconnect a service line and meter, and read meters at a point on customer's property, and to be designated by the System for each connection with right of ingress and egress for these purposes over customer's property, and to grant an easement for installation of water lines when required. A

Non-payment by the due date may subject the account to be assessed a penalty. Non-payment by the disconnect date will result in the service being shut off. If the service is discontinued because of a non-payment, the entire amount due for the account plus all pertinent Service Charges, minimum bills, penalties, etc., must be paid before service will be restored.

Fwd. Address: 6271 BLUE JOHN RD

Witness: _____ Signature: [Signature] Spouse's Signature: _____

6/08

Rev.

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2026-00191 DATED OCT 23 2026

ONE PAGE TO FOLLOW

Southeastern Water Association Transaction History Report

Service Type(s)	All	Print AddOn Amounts	☒
Transaction Date Range	All	AddOn Type Reporting Group	Add On Reporting Group
AR Type	All	Report Breakdown Level	Full Transaction Detail
AR Code	All	Print Usage	☒
Include Applied Credit Trans.	☒	Use Reading Factor	☐
Print Billing Address	☐	Print Check Numbers	☒
Print Service Address	☒	Print Running Balance	☒
Batch Range	All	Print Transactions In Descending Order	☐
Transaction Amount	All	Include Customer Credit Amounts	☒
		Include Reverse Penalty Trx Only	☐
		Include Transactions Not Voided	☒
		Include Voided Transactions	☒

Batch	Code	Description	Date	Service	Check Rate	Number	Usage	Service	Local Tax	State Tax	Penalty	Credits	Total	Balance
Hemphill, Mike														
Cycle 1 Service Address 6271 Blue John Rd. Burnside, KY 42519														
	MCR	Misc Receipt	07/26/05	Service Cha	03	328		(515.00)	0.00	0.00	0.00	0.00	(515.00)	(515.00)
	MEM	Membership Fee	07/26/05	Service Cha	11	328		(10.00)	0.00	0.00	0.00	0.00	(10.00)	(525.00)
	MCR	Misc Receipt	07/26/05	Service Cha	03	328		515.00	0.00	0.00	0.00	0.00	515.00	(10.00)
	MEM	Membership Fee	07/26/05	Service Cha	11	328		10.00	0.00	0.00	0.00	0.00	10.00	0.00
	WTR	Water	02/25/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	15.97
	PNB	Penalty Billing	03/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	17.52
	WTR	Water	03/26/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	33.49
	PNB	Penalty Billing	04/14/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	35.04
	WTR	Water	04/25/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	51.01
	PNB	Penalty Billing	05/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	52.56
	WTR	Water	05/23/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	68.53
	PNB	Penalty Billing	06/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	70.08
	WTR	Water	06/25/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	86.05
	PNB	Penalty Billing	07/14/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	87.60
	WTR	Water	07/24/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	103.57
	PNB	Penalty Billing	08/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	105.12
	WTR	Water	08/26/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	121.09
	PNB	Penalty Billing	09/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	122.64
	WTR	Water	09/25/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	138.61
	PNB	Penalty Billing	10/13/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	140.16
	WTR	Water	10/24/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	156.13
	PNB	Penalty Billing	11/12/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	157.68
	WTR	Water	11/25/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	173.65
	PNB	Penalty Billing	12/15/08	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	175.20
	WTR	Water	12/24/08	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	191.17
	PNB	Penalty Billing	01/12/09	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	192.72

6/17/2026 9:02 AM

Page 1 of 3

Mona Taylor

Batch	Code	Description	Date	Service	Check Rate	Number	Usage	Service	Local Tax	State Tax	Penalty	Credits	Total	Balance
	WTR	Water	01/27/09	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	208.69
	PNB	Penalty Billing	02/12/09	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	210.24
	WTR	Water	02/24/09	WATER	01		0	15.50	0.47	0.00	0.00	0.00	15.97	226.21
	PNB	Penalty Billing	03/12/09	WATER	01		0	0.00	0.00	0.00	1.55	0.00	1.55	227.76
	PAY	Payment	03/20/09	WATER	01			(186.00)	(1.00)	0.00	0.00	0.00	(187.00)	40.76
	PAY	Payment	04/10/09	WATER	01			(15.50)	(5.11)	0.00	(20.15)	0.00	(40.76)	0.00

APPENDIX C

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2026-00191 DATED OCT 23 2026

ONE PAGE TO FOLLOW

Southeastern Water Association Transaction History Report

Service Type(s) *All*
 Transaction Date Range *All*
 AR Type *All*
 AR Code *All*
 Include Applied Credit Trans. ☒
 Print Billing Address ☐
 Print Service Address ☒
 Batch Range *All*
 Transaction Amount *All*

Print AddOn Amounts ☒
 AddOn Type Reporting Group *Add On Reporting Group*
 Report Breakdown Level *Full Transaction Detail*
 Print Usage ☒
 Use Reading Factor ☐
 Print Check Numbers ☒
 Print Running Balance ☒
 Print Transactions In Descending Order ☐
 Include Customer Credit Amounts ☒
 Include Reverse Penalty Trx Only ☐
 Include Transactions Not Voided ☒
 Include Voided Transactions ☒

Check														
Batch	Code	Description	Date	Service	Rate	Number	Usage	Service	Local Tax	State Tax	Penalty	Credits	Total	Balance
Hemphill, Mike														
Cycle 1						Service Address 6271B Blue John Rd. Burnside, KY 42519								
5	MCR	Misc Receipt	09/19/25	Service Cha	03			1,665.00	0.00	0.00	0.00	0.00	1,665.00	1,665.00
5	MCR	Misc Receipt	09/19/25	Service Cha	03			(1,665.00)	0.00	0.00	0.00	0.00	(1,665.00)	0.00
Totals For Accoun			Hemphill, Mike					0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR Type Report Totals					Total Adjustments			0.00	Total Credits Applied			0.00		
					Total Payments			0.00	Total Penalties			0.00		
					Total Deposit Receipts			0.00	Total Immediate Cash			1,665.00		
					Total Deposits Applied			0.00	Total State Tax Billed			0.00		
					Total Deposits			0.00	Total State Tax Received			0.00		
					Total Charges Billed			0.00	Total Local Tax Billed			0.00		
					Total Bad Debt Writeoffs			0.00	Total Local Tax Received			0.00		
					Total Bad Debt Recovered			0.00						
AR Code Report Summary					MCR Misc Receipt			1,665.00	Number Of Transactions			2		

Service List for Case 2026-00191

* Michael Hemphill
6271/6605 Blue John Road
Burnside, KY 42519

* South Eastern Water Association, Inc.
6615 Hwy 914
Somerset, KY 42501

* Tina C. Frederick
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507-1801