

# **EXHIBIT 5**

**Combined Kentucky Utilities Case No. 2025-00113 / Louisville Gas & Electric Case No. 2025-00114**

Combined CATV Pole Attachment Formula - Administrative Case No. 251

**BASED UPON YE 2024 FERC FORM 1/PSC ANNUAL REPORT DATA**

KY Pole Attachment Rate Formula		Amount					Reference/Source/Data Response
		35'	40'	45'	Two User	Three User	
1	Gross Pole Investment	\$49,364,288	\$183,498,375	\$189,292,640	\$232,862,663	\$372,791,015	A Below
2	Pole Depreciation Reserve	\$15,717,532	\$58,425,671	\$60,270,558	\$74,143,203	\$118,696,229	B1 below
4	Accumulated Deferred Taxes (Poles)	\$6,048,912	\$22,485,192	\$23,195,199	\$28,534,104	\$45,680,391	R1 Below
5	Net Pole Investment	\$27,597,844	\$102,587,512	\$105,826,883	\$130,185,356	\$208,414,395	1 - 2 + R1
5a	Net Bare Pole	\$23,458,168	\$87,199,385	\$89,952,851	\$110,657,553	\$177,152,235	5 x Appurtenance%
6	Number of Poles	105,477	197,715	96,307	303,192	294,022	Sidebar Chart Right >>>>>
7	Net Investment Per Bare Pole	\$222.40	\$441.04	\$934.02	\$364.98	\$602.51	(5 - 3) / 6
8	Pole Maintenance						
	A. Maintenance of Overhead Lines	\$36,864,638	\$36,864,638	\$36,864,638	\$36,864,638	\$36,864,638	E Below
	B. Total Investment Overhead Lines	\$2,194,245,077	\$2,194,245,077	\$2,194,245,077	\$2,194,245,077	\$2,194,245,077	A + F + G
	C. Depreciation Reserve	\$591,453,099	\$591,453,099	\$591,453,099	\$591,453,099	\$591,453,099	B1+B2+B3
	D. Accumulated Deferred Taxes	\$271,032,348	\$271,032,348	\$271,032,348	\$271,032,348	\$271,032,348	R1+R2+R3
	E. Total Investment in Poles - Net	\$1,331,759,629	\$1,331,759,629	\$1,331,759,629	\$1,331,759,629	\$1,331,759,629	8B - 8C + 8D
	F. Pole Maintenance Ratio	2.77%	2.77%	2.77%	2.77%	2.77%	8A / 8E
9	Depreciation	3.67%	3.67%	3.67%	3.67%	3.67%	(1 / (1 - 2 + R1)) * H.
10	Administration	1.66%	1.66%	1.66%	1.66%	1.66%	I / (J - K + R)
11	Taxes (Normalized)	2.48%	2.48%	2.48%	2.48%	2.48%	(L + M + N + O + P + Q) / (J - K + R)
12	Rate of Return	6.87%	6.87%	6.87%	6.87%	6.87%	S Below
13	Total Carrying Charge	17.45%	17.45%	17.45%	17.45%	17.45%	8F + 9 + 10 + 11 + 12
14	Allocated Space				12.24%	7.59%	T / U
15	Maximum Rate Per Attachment				\$7.79	\$7.98	7 x 13 x 14
<b>Input Data</b>							
A.	Poles, Towers, & Fixtures (Acctg.364)	\$877,909,670	\$877,909,670	\$877,909,670	\$877,909,670	\$877,909,670	FERC Form 1, Page 207, Line 64, Col. g
B.	Accum. Depr. - Distribution Plant	\$1,336,589,626	\$1,336,589,626	\$1,336,589,626	\$1,336,589,626	\$1,336,589,626	FERC Form 1, Page 219, Line 26, Col. c
	1. Accum Depr. for FERC Acctg 364	\$279,525,426	\$279,525,426	\$279,525,426	\$279,525,426	\$279,525,426	KBCA 1-13, Att Q13(p)
	2. Accum Depr. for FERC Acctg 365	\$209,518,678	\$209,518,678	\$209,518,678	\$209,518,678	\$209,518,678	KBCA 2-10
	3. Accum Depr. for FERC Acctg 369	\$102,408,996	\$102,408,996	\$102,408,996	\$102,408,996	\$102,408,996	KBCA 1-13, Att Q13(o)
C.	Gross Investment - Distribution Plant	\$4,757,763,395	\$4,757,763,395	\$4,757,763,395	\$4,757,763,395	\$4,757,763,395	FERC Form 1, Page 207, Line 75, Col. g
D.	Number of Distribution Poles	\$542,955	\$542,955	\$542,955	\$542,955	\$542,955	KBCA 1-10, Att. 5
E.	Mtce of Overhead Lines (Acctg. 593)	\$36,864,638	\$36,864,638	\$36,864,638	\$36,864,638	\$36,864,638	FERC Form 1, Page 322, Line 149, Col. b
F.	Overhead Cond & Devices (Acctg. 365)	\$1,087,091,266	\$1,087,091,266	\$1,087,091,266	\$1,087,091,266	\$1,087,091,266	FERC Form 1, Page 207, Line 65, Col. g
G.	Services (Acctg. 369)	\$229,244,141	\$229,244,141	\$229,244,141	\$229,244,141	\$229,244,141	FERC Form 1, Page 207, Line 69, Col. g
H.	Depreciation Rate - Distribution Poles	2.05%	2.05%	2.05%	2.05%	2.05%	KBCA 1-13, Att Q13(r)
I.	Admin. & Gen. Exps. (Acctgs. 920-935)	\$168,397,927	\$168,397,927	\$168,397,927	\$168,397,927	\$168,397,927	FERC Form 1, Page 323, Line 197, Col. b
J.	Utility Plant in Service	\$21,810,709,398	\$21,810,709,398	\$21,810,709,398	\$21,810,709,398	\$21,810,709,398	FERC Form 1, Page 200, Line 13, Col. b
K.	Accum. Depr. - Utility Plant in Service	\$7,615,756,687	\$7,615,756,687	\$7,615,756,687	\$7,615,756,687	\$7,615,756,687	FERC Form 1, Page 200, Line 22, Col. c.
	1. ADIT - Accel. Amort. Prop. (Acctg. 281)	\$0	\$0	\$0	\$0	\$0	KBCA 2-17
	2. ADIT - Other Property (Acctg. 282)	\$1,860,468,875	\$1,860,468,875	\$1,860,468,875	\$1,860,468,875	\$1,860,468,875	KBCA 2-17
	3. ADIT - Other (Acctg. 283)	\$252,037,022	\$252,037,022	\$252,037,022	\$252,037,022	\$252,037,022	KBCA 2-17
	4. ADIT - Acctg. 190	(\$384,818,805)	(\$384,818,805)	(\$384,818,805)	(\$384,818,805)	(\$384,818,805)	KBCA 2-17
	5. ASC 740 Assets & Liabilities	\$936,943,937	\$936,943,937	\$936,943,937	\$936,943,937	\$936,943,937	KBCA 2-17
	Total Electric Plant in Service	\$19,527,368,318	\$19,527,368,318	\$19,527,368,318	\$19,527,368,318	\$19,527,368,318	FERC Form 1, Page 200, Line 13, Col. c.
	Accum. Depr.- Electric Plant in Service	\$7,002,357,985	\$7,002,357,985	\$7,002,357,985	\$7,002,357,985	\$7,002,357,985	FERC Form 1, Page 200, Line 22
	1. ADIT - Accelerated Amort. Property (Acctg. 281)	\$0	\$0	\$0	\$0	\$0	KBCA-1 Q13(i)
	2. ADIT - Other Property (Acctg. 282)	\$1,661,944,268	\$1,661,944,268	\$1,661,944,268	\$1,661,944,268	\$1,661,944,268	KBCA-1 Q13(i)
	3. ADIT - Other (Acctg. 283)	\$233,986,067	\$233,986,067	\$233,986,067	\$233,986,067	\$233,986,067	KBCA-1 Q13(i)
	4. ADIT - Acctg. 190	(\$340,202,935)	(\$340,202,935)	(\$340,202,935)	(\$340,202,935)	(\$340,202,935)	KBCA-1 Q13(i)
	5. ASC 740 Assets & Liabilities	\$841,055,185	\$841,055,185	\$841,055,185	\$841,055,185	\$841,055,185	KBCA-1 Q13(i)
L.	Taxes Other Than Inc. Taxes (Acct 408.1)	\$117,006,834	\$117,006,834	\$117,006,834	\$117,006,834	\$117,006,834	FERC Form 1, Page 115, Line 14, Col. g.
M.	Income Taxes - Federal (Acctg. 409.1)	\$147,507,492	\$147,507,492	\$147,507,492	\$147,507,492	\$147,507,492	FERC Form 1, Page 115, Line 15, Col. g.
N.	Income Taxes - Other (Acctg. 409.1)	\$28,297,105	\$28,297,105	\$28,297,105	\$28,297,105	\$28,297,105	FERC Form 1, Page 115, Line 16, Col. g.
O.	Prov. for Deferred Inc. Taxes (Acctg 410.1)	\$289,151,038	\$289,151,038	\$289,151,038	\$289,151,038	\$289,151,038	FERC Form 1, Page 115, Line 17, Col. g.
P.	(Less) Prov. for Def. Inc. Taxes - Cr.(Acctg. 410.1)	(\$295,384,508)	(\$295,384,508)	(\$295,384,508)	(\$295,384,508)	(\$295,384,508)	FERC Form 1, Page 115, Line 18, Col. g.
Q.	Investment Tax Credit Adj. - Net (Acctg 410.1)	(\$528,106)	(\$528,106)	(\$528,106)	(\$528,106)	(\$528,106)	FERC Form 1, Page 115, Line 19, Col. g.
R.	Accumulated Deferred Inc. Taxes Electric (Acctg. 410.1)	\$2,396,782,585	\$2,396,782,585	\$2,396,782,585	\$2,396,782,585	\$2,396,782,585	KBCA-1 Q13(i), KBCA 2-17
	1. ADIT for Poles (Acct 364)	\$107,575,708	\$107,575,708	\$107,575,708	\$107,575,708	\$107,575,708	Prorated Based on Electric Plant
	2. ADIT for Overhead Conductor (Acct 365)	\$136,041,236	\$136,041,236	\$136,041,236	\$136,041,236	\$136,041,236	Prorated Based on Electric Plant
	3. ADIT for Services (Acct 369)	\$27,415,404	\$27,415,404	\$27,415,404	\$27,415,404	\$27,415,404	Prorated Based on Electric Plant
S.	Rate of Return	6.87%	6.87%	6.87%	6.87%	6.87%	Case No. 2020-00349, 2020-00350
T.	Space Occupied (feet)				1.00	1.00	Administrative Case No. 251, p. 15
U.	Usable Space ( feet) - Two Users				8.17	8.17	Administrative Case No. 251, p. 15
V.	Usable Space ( feet) - Three Users				13.17	13.17	Administrative Case No. 251, p. 15
W.	Pole Height ( feet) - Two Users				37.5	37.5	Administrative Case No. 251, p. 15
X.	Pole Height ( feet) - Three Users				42.5	42.5	Administrative Case No. 251, p. 15

Source:	KBCA 1-10, Attachment 5		
Cost	# Units	Ht	
\$49,364,288	105,477	35'	
\$183,498,375	197,715	40'	
\$189,292,640	96,307	45'	
\$422,155,303	399,499		Sum
\$877,909,670	542,955		Total Acct 364
5.62%	35'		% Account 364
20.90%	40'		% Account 364
21.56%	45'		% Account 364
48.09%			Sum