

Utah City District Energy Utility
 2026 - 2027 Revenue Requirements and Rates Application
 Corix Exhibit 6.4: Assets' Useful life

TEC - Heating Module	Category	% Costs	Useful life
Plant heating equipment structures	Production	47%	50
Boiler plant equipment. Gas	Production	49%	25
Miscellaneous heating plant equipment - Device	Production	3%	10

PEC - Heating Module	Category	% Costs	0
Plant heating equipment structures	Production	47%	50
Boiler plant equipment. Gas	Production	49%	25
Miscellaneous heating plant equipment - Device	Production	3%	10

TEC - Cooling Module	Category	% Costs	35
Plant cooling equipment structures	Production	48%	50
Chillers	Production	47%	25
Miscellaneous Cooling plant equipment - Device	Production	4%	10

PEC - Cooling Module	Category	% Costs	35
Plant cooling equipment structures	Production	48%	50
Chillers	Production	47%	25
Miscellaneous Cooling plant equipment - Device	Production	4%	10

Temporary Energy Center	Category	% Costs	25
Plant thermal equipment structures	Production	56%	50
Thermal plant equipment	Production	17%	25
Miscellaneous thermal plant equipment - Device	Production	15%	10
Plant siteworks	Production	12%	10

Permanent Energy Center	Category	% Costs	10
Plant thermal equipment structures	Production	80%	50
Thermal plant equipment	Production	17%	25
Miscellaneous thermal plant equipment - Device	Production	3%	10

Energy Transfer Stations	Category	% Costs	25
Energy Transfer Station	Distribution	63%	50
HEX Installations on customers' premises	Distribution	32%	25
Meters	Distribution	5%	10

DPS	Category	% Costs	25
DPS	Distribution	100%	50

Other Assets	Category	% Costs	0
Office Furniture and Equip.	General Plant	100%	10
Vehicles	General Plant	100%	5
Hardware & Communication Equipment	General Plant	100%	5
Computer - Software	General Plant	100%	3
Miscellaneous equipment	General Plant	100%	5