

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 64,756.87

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Surface Grinder Precision	Equipment	37,624.66	4,963.91	4,963.91	0.00
AST-0002	Elevator Modernization	Leasehold Improvements	182,592.67	12,092.19	12,092.19	0.00
AST-0003	Band Saw – Vertical 18–inch	Equipment	2,584.85	0.00	0.00	0.00
AST-0004	KVM Switch 16–Port Rack	Computer Hardware	2,395.73	0.00	0.00	0.00
AST-0005	Locker Units Employee x20	Furniture & Fixtures	8,054.48	1,096.25	1,096.25	0.00
AST-0006	Conveyor Belt Assembly – 40ft	Equipment	15,734.04	1,263.07	1,030.45	–232.62
AST-0007	Ford Transit Cargo Van White	Vehicles	39,154.78	0.00	0.00	0.00
AST-0008	KVM Switch 16–Port Rack	Computer Hardware	3,243.85	0.00	0.00	0.00
AST-0009	Vacuum Forming Machine	Equipment	26,004.10	3,477.86	2,021.17	–1,456.69
AST-0010	Artwork/Frames Office Decor	Furniture & Fixtures	8,205.29	260.98	311.14	50.16
AST-0011	Roof Repair and Insulation	Leasehold Improvements	77,203.15	4,728.01	4,728.01	0.00
AST-0012	Plasma Cutter CNC Table	Equipment	80,680.14	10,486.76	10,486.76	0.00
AST-0013	Data Cabling Cat6A	Leasehold Improvements	47,324.07	2,905.51	2,905.51	0.00
AST-0014	Conveyor Belt Assembly – 40ft	Equipment	26,525.86	3,696.67	3,696.67	0.00
AST-0015	Synology NAS 12–Bay Rack	Computer Hardware	14,033.21	4,613.67	4,613.67	0.00
AST-0016	Break Room Tables/Chairs	Furniture & Fixtures	7,745.09	0.00	0.00	0.00
AST-0017	Forklift Electric 5000 lb	Equipment	22,565.62	2,996.35	3,626.44	630.09
AST-0018	Paint/Wall Treat Offices	Leasehold Improvements	23,509.39	1,431.36	1,431.36	0.00
AST-0019	Ubiquiti UniFi Network	Computer Hardware	4,507.16	1,442.47	1,442.47	0.00
AST-0020	Band Saw – Vertical 18–inch	Equipment	3,178.06	264.23	264.23	0.00
AST-0021	Honda CR–V Field Service	Vehicles	36,120.04	6,899.17	6,899.17	0.00
AST-0022	Packaging Machine Shrink Wrap	Equipment	22,587.82	3,147.47	3,147.47	0.00

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0006	Conveyor Belt Assembly – 40ft	1,263.07	1,030.45	–232.62
AST-0009	Vacuum Forming Machine	3,477.86	2,021.17	–1,456.69
AST-0010	Artwork/Frames Office Decor	260.98	311.14	50.16
AST-0017	Forklift Electric 5000 lb	2,996.35	3,626.44	630.09

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Material Variances (>= Perf Mat 63,996.38) ---- No data