

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 65,974.90

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Power BI Premium Capacity	Software (Cap)	57,817.81	15,872.00	12,049.93	-3,822.07
AST-0002	Acoustic Privacy Panels x20	Furniture & Fixtures	4,039.75	570.25	570.25	0.00
AST-0003	Lenovo ThinkPad T14s x6	Computer Hardware	10,873.50	0.00	0.00	0.00
AST-0004	GMC Savana 2500 Utility	Vehicles	43,437.24	8,439.65	5,634.74	-2,804.91
AST-0005	Oracle NetSuite SuiteSuccess	Software (Cap)	127,199.51	0.00	0.00	0.00
AST-0006	Sheet Metal Brake 10ft	Equipment	18,083.39	2,446.53	2,446.53	0.00
AST-0007	Slack Business+ Annual	Software (Cap)	18,587.65	0.00	0.00	0.00
AST-0008	Kitchen/Cafeteria Buildout	Leasehold Improvements	89,390.14	5,688.33	7,855.55	2,167.22
AST-0009	Welding Station MIG/TIG Combo	Equipment	11,584.62	0.00	0.00	0.00
AST-0010	Quality Testing Station CMM	Equipment	63,364.26	0.00	0.00	0.00
AST-0011	Dell PowerEdge R750 Server	Computer Hardware	32,036.37	0.00	0.00	0.00
AST-0012	Pallet Jack Powered Ride-On	Equipment	9,508.92	1,196.76	1,196.76	0.00
AST-0013	Standing Desk Converters x8	Furniture & Fixtures	2,700.15	0.00	0.00	0.00
AST-0014	Warehouse Pallet Rack	Leasehold Improvements	18,588.78	999.53	999.53	0.00
AST-0015	Isuzu NPR Box Truck 14ft	Vehicles	64,264.67	0.00	0.00	0.00
AST-0016	Heat Treating Oven Batch	Equipment	61,701.21	0.00	0.00	0.00
AST-0017	Guest Seating Lobby x6	Furniture & Fixtures	5,153.22	735.58	735.58	0.00
AST-0018	Sage Intacct 3yr Cloud	Software (Cap)	70,482.38	0.00	0.00	0.00
AST-0019	MacBook Pro 16-inch x3	Computer Hardware	10,386.88	3,306.88	3,306.88	0.00
AST-0020	Forklift Electric 5000 lb	Equipment	29,290.68	0.00	0.00	0.00
AST-0021	KVM Switch 16-Port Rack	Computer Hardware	2,054.56	551.64	551.64	0.00
AST-0022	Sage Intacct 3yr Cloud	Software (Cap)	103,818.86	30,627.51	30,627.51	0.00

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## Identified Errors

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AST-0004	GMC Savana 2500 Utility	8,439.65	5,634.74	-2,804.91
AST-0008	Kitchen/Cafeteria Buildout	5,688.33	7,855.55	2,167.22

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Material Variances (>= Perf Mat 57,392.07) ---- No data