

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 63,527.03

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Band Saw – Vertical 18–inch	Equipment	4,263.77	580.50	580.50	0.00
AST-0002	Toyota Tacoma Crew Cab	Vehicles	40,372.02	0.00	0.00	0.00
AST-0003	Mercedes Sprinter 2500	Vehicles	59,510.37	11,870.12	11,870.12	0.00
AST-0004	iPad Pro Fleet x8 Field	Computer Hardware	9,975.55	0.00	0.00	0.00
AST-0005	CNC Lathe Multi–Axis	Equipment	181,341.66	22,818.91	29,141.09	6,322.18
AST-0006	Epson Projector PowerLite 4K	Computer Hardware	5,002.21	0.00	0.00	0.00
AST-0007	Slack Business+ Annual	Software (Cap)	14,070.24	0.00	0.00	0.00
AST-0008	Locker Units Employee x20	Furniture & Fixtures	7,461.45	478.74	478.74	0.00
AST-0009	GMC Savana 2500 Utility	Vehicles	41,651.80	7,690.09	7,690.09	0.00
AST-0010	Packaging Machine Shrink Wrap	Equipment	57,170.12	4,609.53	4,609.53	0.00
AST-0011	Injection Molding Press 150T	Equipment	247,056.49	0.01	0.01	0.00
AST-0012	Raspberry Pi Kiosk x3	Computer Hardware	967.01	0.00	0.00	0.00
AST-0013	Hyundai Tucson Field Rep	Vehicles	33,314.63	0.00	0.00	0.00
AST-0014	Dodge Grand Caravan Delivery	Vehicles	36,062.29	0.00	0.00	0.00
AST-0015	Toyota Tacoma Crew Cab	Vehicles	35,091.79	2,213.74	2,213.74	0.00
AST-0016	Subaru Outback Territory Rep	Vehicles	37,015.65	0.00	0.00	0.00
AST-0017	Restroom ADA Renovation	Leasehold Improvements	77,500.03	4,668.42	2,383.03	–2,285.39
AST-0018	Task Chairs Mesh Back x12	Furniture & Fixtures	5,330.30	0.00	0.00	0.00
AST-0019	HP DesignJet Plotter 36in	Computer Hardware	5,549.92	0.00	0.00	0.00
AST-0020	Vacuum Forming Machine	Equipment	35,160.63	4,560.18	4,560.18	0.00
AST-0021	Heat Treating Oven Batch	Equipment	81,107.08	0.00	0.00	0.00
AST-0022	Locker Units Employee x20	Furniture & Fixtures	9,937.03	0.00	0.00	0.00

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Identified Errors

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AST-0005	CNC Lathe Multi-Axis	22,818.91	29,141.09	6,322.18
AST-0017	Restroom ADA Renovation	4,668.42	2,383.03	-2,285.39

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Material Variances (>= Perf Mat 50,462.68) ---- No data