

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 68,106.34

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Quality Testing Station CMM	Equipment	145,712.90	20,287.73	20,287.73	0.00
AST-0002	Monitor Arms Dual Mount x15	Furniture & Fixtures	2,022.84	262.37	388.99	126.62
AST-0003	SonicWall TZ670 Firewall	Computer Hardware	3,656.68	0.00	0.00	0.00
AST-0004	Ultrasonic Cleaning Station	Equipment	16,101.48	2,120.36	2,120.36	0.00
AST-0005	Hydraulic Press – 50 Ton	Equipment	85,949.44	906.63	1,299.33	392.70
AST-0006	Dell PowerEdge R750 Server	Computer Hardware	58,849.42	0.00	0.00	0.00
AST-0007	KVM Switch 16-Port Rack	Computer Hardware	1,480.52	0.00	0.00	0.00
AST-0008	Raritan PDU Intelligent	Computer Hardware	5,600.63	417.33	417.33	0.00
AST-0009	Dodge Grand Caravan Delivery	Vehicles	32,412.10	6,182.64	6,182.64	0.00
AST-0010	Dell OptiPlex 7010 x12	Computer Hardware	11,694.18	0.00	0.00	0.00
AST-0011	Brother MFC Printer x4	Computer Hardware	3,488.66	0.00	0.00	0.00
AST-0012	Overhead Crane 2 Ton Bridge	Equipment	34,962.99	0.00	0.00	0.00
AST-0013	Overhead Crane 2 Ton Bridge	Equipment	61,985.39	8,139.56	8,139.56	0.00
AST-0014	Generator 50kW Standby	Equipment	45,242.73	5,751.98	5,751.98	0.00
AST-0015	Dell PowerEdge R750 Server	Computer Hardware	63,193.56	7,006.84	7,006.84	0.00
AST-0016	Pallet Jack Powered Ride-On	Equipment	8,580.36	97.02	97.02	0.00
AST-0017	Warehouse Pallet Rack	Leasehold Improvements	37,261.38	2,479.88	2,479.88	0.00
AST-0018	Surface Grinder Precision	Equipment	36,797.76	5,191.18	7,674.11	2,482.93
AST-0019	SonicWall TZ670 Firewall	Computer Hardware	3,520.79	0.00	0.00	0.00
AST-0020	Dell EMC PowerStore 500T	Computer Hardware	135,653.93	0.00	0.00	0.00
AST-0021	Overhead Crane 2 Ton Bridge	Equipment	46,796.40	2,103.06	2,103.06	0.00
AST-0022	Label Printing Industrial	Equipment	34,818.33	2,657.40	4,157.51	1,500.11

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Identified Errors

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AST-0002	Monitor Arms Dual Mount x15	262.37	388.99	126.62
AST-0005	Hydraulic Press – 50 Ton	906.63	1,299.33	392.70
AST-0018	Surface Grinder Precision	5,191.18	7,674.11	2,482.93
AST-0022	Label Printing Industrial	2,657.40	4,157.51	1,500.11

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Material Variances (>= Perf Mat 53,430.39) ---- No data