

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 81,486.50

| Asset ID | Description | Category | Cost | Correct Dep Year | Booked Dep Year | Variance |
|----------|---------------------------------|---------------------------|------------|---------------------|--------------------|----------|
| AST-0001 | Nissan NV200 Compact Cargo | Vehicles | 31,029.61 | 6,150.39 | 6,150.39 | 0.00 |
| AST-0002 | Wire EDM Machine | Equipment | 158,696.14 | 21,587.27 | 21,587.27 | 0.00 |
| AST-0003 | ADP Workforce Now Premium | Software (Cap) | 73,726.15 | 0.00 | 0.00 | 0.00 |
| AST-0004 | Dell PowerEdge R750 Server | Computer Hardware | 53,236.34 | 0.00 | 0.00 | 0.00 |
| AST-0005 | Ultrasonic Cleaning Station | Equipment | 18,538.27 | 0.00 | 0.00 | 0.00 |
| AST-0006 | Ergonomic Footrests x15 | Furniture & Fixtures | 2,331.65 | 318.33 | 256.02 | -62.31 |
| AST-0007 | Paint Booth Enclosed Spray | Equipment | 37,502.72 | 5,349.01 | 7,357.51 | 2,008.50 |
| AST-0008 | Security System Install | Leasehold Improvements | 47,174.76 | 3,113.77 | 3,113.77 | 0.00 |
| AST-0009 | Standing Desk Converters x8 | Furniture & Fixtures | 3,441.44 | 451.27 | 451.27 | 0.00 |
| AST-0010 | Vacuum Forming Machine | Equipment | 34,577.05 | 0.00 | 0.00 | 0.00 |
| AST-0011 | Cisco ISR 4451 Router | Computer Hardware | 7,918.21 | 0.00 | 0.00 | 0.00 |
| AST-0012 | Conference Room AV Install | Leasehold Improvements | 51,625.23 | 3,234.60 | 3,234.60 | 0.00 |
| AST-0013 | Generator 50kW Standby | Equipment | 22,413.77 | 3,014.10 | 3,014.10 | 0.00 |
| AST-0014 | Whiteboard Wall Magnetic | Furniture & Fixtures | 2,708.88 | 384.76 | 235.02 | -149.74 |
| AST-0015 | Data Cabling Cat6A | Leasehold Improvements | 19,159.09 | 1,190.75 | 1,190.75 | 0.00 |
| AST-0016 | Polycom Video Conf System | Computer Hardware | 18,163.74 | 0.00 | 0.00 | 0.00 |
| AST-0017 | Storage Credenza Lateral | Furniture & Fixtures | 1,825.17 | 254.66 | 254.66 | 0.00 |
| AST-0018 | Heat Treating Oven Batch | Equipment | 79,282.58 | 0.00 | 0.00 | 0.00 |
| AST-0019 | Honda CR-V Field Service | Vehicles | 37,977.16 | 0.00 | 0.00 | 0.00 |
| AST-0020 | Laser Cutting System – Metal | Equipment | 266,441.82 | 34,641.14 | 34,641.14 | 0.00 |
| AST-0021 | Brother MFC Printer x4 | Computer Hardware | 2,037.81 | 0.00 | 0.00 | 0.00 |
| AST-0022 | Ford Transit Cargo Van White | Vehicles | 42,704.54 | 0.00 | 0.00 | 0.00 |

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Identified Errors

| Asset ID | Description | Correct Dep Year | Booked Dep Year | Variance |
|----------|----------------------------|---------------------|--------------------|----------|
| AST-0006 | Ergonomic Footrests x15 | 318.33 | 256.02 | -62.31 |
| AST-0007 | Paint Booth Enclosed Spray | 5,349.01 | 7,357.51 | 2,008.50 |
| AST-0014 | Whiteboard Wall Magnetic | 384.76 | 235.02 | -149.74 |

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Material Variances (>= Perf Mat 64,773.74) ---- No data