

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 42,847.25

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Loading Dock Expansion	Leasehold Improvements	87,196.22	1,933.24	2,636.35	703.11
AST-0002	Lobby Renovation Marble/Glass	Leasehold Improvements	41,903.39	2,461.62	2,461.62	0.00
AST-0003	Dell PowerEdge T640 File	Computer Hardware	44,394.74	0.00	0.00	0.00
AST-0004	Nissan NV200 Compact Cargo	Vehicles	26,419.33	3,991.88	5,266.29	1,274.41
AST-0005	Locker Units Employee x20	Furniture & Fixtures	6,905.12	0.00	0.00	0.00
AST-0006	Raritan PDU Intelligent	Computer Hardware	4,421.56	0.00	0.00	0.00
AST-0007	HVAC Upgrade Main Floor	Leasehold Improvements	166,795.48	1,833.02	1,833.02	0.00
AST-0008	Injection Molding Press 150T	Equipment	167,740.41	22,240.53	22,396.05	155.52
AST-0009	Brother MFC Printer x4	Computer Hardware	1,664.79	0.00	0.00	0.00
AST-0010	Plasma Cutter CNC Table	Equipment	55,513.23	636.98	636.98	0.00
AST-0011	Band Saw – Vertical 18–inch	Equipment	6,174.53	0.00	0.00	0.00
AST-0012	GitHub Enterprise Server	Software (Cap)	43,623.41	0.00	0.00	0.00
AST-0013	GMC Canyon SLE Crew Cab	Vehicles	41,308.71	0.00	0.00	0.00
AST-0014	Break Room Tables/Chairs	Furniture & Fixtures	7,208.78	1,017.11	1,017.11	0.00
AST-0015	HP LaserJet MFP Color A3	Computer Hardware	3,465.37	0.00	0.00	0.00
AST-0016	Dell Latitude 5540 x10	Computer Hardware	13,017.68	0.00	0.00	0.00
AST-0017	Ergonomic Chairs Set of 6	Furniture & Fixtures	6,761.04	889.09	889.09	0.00
AST-0018	Water Filtration Industrial	Equipment	24,342.53	3,091.43	3,091.43	0.00
AST-0019	Exec Desk Set Walnut	Furniture & Fixtures	3,099.92	398.86	398.86	0.00
AST-0020	Outdoor Patio Furniture Emp	Furniture & Fixtures	7,418.35	932.62	932.62	0.00
AST-0021	Sandblasting Cabinet Large	Equipment	9,837.10	1,287.83	1,287.83	0.00
AST-0022	Label Printing Industrial	Equipment	17,437.98	0.00	0.00	0.00

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Identified Errors

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AST-0001	Loading Dock Expansion	1,933.24	2,636.35	703.11
AST-0004	Nissan NV200 Compact Cargo	3,991.88	5,266.29	1,274.41
AST-0008	Injection Molding Press 150T	22,240.53	22,396.05	155.52

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Material Variances (>= Perf Mat 43,666.89) ---- No data