

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 131,983.59

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Cisco Catalyst 9300 Switch	Computer Hardware	14,196.18	2,888.66	1,439.52	-1,449.14
AST-0002	Parking Lot Repaving	Leasehold Improvements	40,598.03	2,433.02	2,433.02	0.00
AST-0003	HP DesignJet Plotter 36in	Computer Hardware	11,942.97	2,242.71	2,242.71	0.00
AST-0004	Mobile Pedestal Files x10	Furniture & Fixtures	2,861.46	370.08	370.08	0.00
AST-0005	Industrial Mixer 200 Gal	Equipment	22,797.73	0.00	0.00	0.00
AST-0006	Welding Station MIG/TIG Combo	Equipment	7,956.84	1,021.17	1,021.17	0.00
AST-0007	Vacuum Forming Machine	Equipment	27,154.49	3,758.81	3,758.81	0.00
AST-0008	Honda CR-V Field Service	Vehicles	38,375.60	7,364.26	7,364.26	0.00
AST-0009	Wire EDM Machine	Equipment	199,730.83	25,273.06	36,017.95	10,744.89
AST-0010	Dell PowerEdge R750 Server	Computer Hardware	60,715.96	19,023.44	21,992.17	2,968.73
AST-0011	Ergonomic Footrests x15	Furniture & Fixtures	2,252.34	308.56	308.56	0.00
AST-0012	Coat Rack/Umbrella Set	Furniture & Fixtures	1,266.18	27.27	27.27	0.00
AST-0013	PTC Windchill PLM License	Software (Cap)	99,470.79	0.00	0.00	0.00
AST-0014	Industrial Air Compressor 80Gal	Equipment	9,127.31	0.00	0.00	0.00
AST-0015	Zoom Rooms License 5yr	Software (Cap)	29,699.02	0.00	0.00	0.00
AST-0016	GMC Savana 2500 Utility	Vehicles	44,783.87	0.00	0.00	0.00
AST-0017	Generator 50kW Standby	Equipment	40,286.66	0.00	0.00	0.00
AST-0018	Nissan Frontier Crew Cab S	Vehicles	36,170.98	6,447.27	6,447.27	0.00
AST-0019	Cubicle System 8 Workstations	Furniture & Fixtures	9,474.68	1,342.60	1,342.60	0.00
AST-0020	Chevy Silverado 1500 Fleet	Vehicles	42,684.75	670.24	670.24	0.00
AST-0021	MuleSoft Anypoint Platform	Software (Cap)	138,500.71	31,231.81	40,107.60	8,875.79
AST-0022	Assembly Robot Arm 6-Axis	Equipment	46,866.77	6,440.36	6,440.36	0.00

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## Identified Errors

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AST-0010	Dell PowerEdge R750 Server	19,023.44	21,992.17	2,968.73
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Material Variances (>= Perf Mat 55,921.27) ---- No data