

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 70,391.17

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Ford Ranger Supercab 4WD	Vehicles	43,437.10	8,480.47	8,480.47	0.00
AST-0002	Welding Station MIG/TIG Combo	Equipment	6,653.77	841.78	841.78	0.00
AST-0003	Chevy Express 2500 Fleet	Vehicles	48,112.04	9,014.34	7,526.10	-1,488.24
AST-0004	Cisco ISR 4451 Router	Computer Hardware	12,169.51	0.00	0.00	0.00
AST-0005	Ubiquiti UniFi Network	Computer Hardware	3,725.82	0.00	0.00	0.00
AST-0006	Hydraulic Press – 50 Ton	Equipment	50,603.64	0.00	0.00	0.00
AST-0007	Raspberry Pi Kiosk x3	Computer Hardware	1,285.93	0.00	0.00	0.00
AST-0008	Break Room Tables/Chairs	Furniture & Fixtures	2,284.12	298.47	298.47	0.00
AST-0009	Cisco ISR 4451 Router	Computer Hardware	14,671.72	0.00	0.00	0.00
AST-0010	Quality Testing Station CMM	Equipment	140,977.32	0.00	0.00	0.00
AST-0011	Dell Latitude 5540 x10	Computer Hardware	13,208.43	3,847.31	2,697.45	-1,149.86
AST-0012	Hydraulic Press – 50 Ton	Equipment	26,565.18	0.00	0.00	0.00
AST-0013	Plasma Cutter CNC Table	Equipment	79,678.75	7,892.82	7,892.82	0.00
AST-0014	Reception Area Renovation	Leasehold Improvements	56,968.21	3,791.13	3,791.13	0.00
AST-0015	Industrial Mixer 200 Gal	Equipment	14,677.14	0.00	0.00	0.00
AST-0016	Ultrasonic Cleaning Station	Equipment	17,487.20	2,211.16	2,211.16	0.00
AST-0017	Parking Lot Repaving	Leasehold Improvements	88,747.96	5,773.49	5,773.49	0.00
AST-0018	Chevy Colorado Extended Cab	Vehicles	39,672.02	7,443.61	9,390.27	1,946.66
AST-0019	Vacuum Forming Machine	Equipment	38,020.50	0.00	0.00	0.00
AST-0020	Generator 50kW Standby	Equipment	35,129.97	4,546.95	4,546.95	0.00
AST-0021	Dell Latitude 5540 x10	Computer Hardware	18,507.56	0.00	0.00	0.00
AST-0022	Quality Testing Station CMM	Equipment	126,629.03	16,941.08	16,941.08	0.00

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Identified Errors

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AST-0003	Chevy Express 2500 Fleet	9,014.34	7,526.10	-1,488.24
AST-0011	Dell Latitude 5540 x10	3,847.31	2,697.45	-1,149.86
AST-0018	Chevy Colorado Extended Cab	7,443.61	9,390.27	1,946.66

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Material Variances (>= Perf Mat 52,412.99) ---- No data