

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 43,612.32

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Toyota Camry Company Sedan	Vehicles	30,055.58	0.00	0.00	0.00
AST-0002	Ubiquiti UniFi Network	Computer Hardware	2,174.76	0.00	0.00	0.00
AST-0003	Raritan PDU Intelligent	Computer Hardware	1,879.06	0.00	0.00	0.00
AST-0004	Cisco Meraki MR46 APs x8	Computer Hardware	9,867.93	0.00	0.00	0.00
AST-0005	Band Saw – Vertical 18–inch	Equipment	8,587.10	0.00	0.00	0.00
AST-0006	Sheet Metal Brake 10ft	Equipment	19,273.09	1,074.77	1,074.77	0.00
AST-0007	Office Buildout Suite 200	Leasehold Improvements	177,228.69	11,331.09	11,331.09	0.00
AST-0008	Microsoft 365 E5 3yr	Software (Cap)	34,479.83	0.00	0.00	0.00
AST-0009	Hydraulic Press – 50 Ton	Equipment	36,671.78	4,948.73	7,009.12	2,060.39
AST-0010	Toyota Tacoma Crew Cab	Vehicles	33,870.76	0.00	0.00	0.00
AST-0011	Parking Lot Repaving	Leasehold Improvements	48,998.62	3,261.23	4,983.76	1,722.53
AST-0012	Water Filtration Industrial	Equipment	17,823.70	0.00	0.00	0.00
AST-0013	Plasma Cutter CNC Table	Equipment	26,250.20	3,324.73	3,324.73	0.00
AST-0014	Assembly Robot Arm 6–Axis	Equipment	96,619.32	12,414.15	12,414.15	0.00
AST-0015	Storage Credenza Lateral	Furniture & Fixtures	3,697.91	0.00	0.00	0.00
AST-0016	Task Chairs Mesh Back x12	Furniture & Fixtures	5,332.93	716.65	716.65	0.00
AST-0017	ServiceNow ITSM Platform	Software (Cap)	74,493.74	0.00	0.00	0.00
AST-0018	Ergonomic Footrests x15	Furniture & Fixtures	1,314.94	184.52	184.52	0.00
AST-0019	Break Room Remodel	Leasehold Improvements	28,129.16	1,815.49	1,815.49	0.00
AST-0020	Hydraulic Press – 50 Ton	Equipment	87,631.02	0.00	0.00	0.00
AST-0021	Forklift Electric 5000 lb	Equipment	34,883.73	0.00	0.00	0.00
AST-0022	Task Chairs Mesh Back x12	Furniture & Fixtures	5,640.58	758.04	758.04	0.00

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0009	Hydraulic Press – 50 Ton	4,948.73	7,009.12	2,060.39
AST-0011	Parking Lot Repaving	3,261.23	4,983.76	1,722.53

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Material Variances (>= Perf Mat 62,962.00) ---- No data