

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 53,065.19

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Task Chairs Mesh Back x12	Furniture & Fixtures	3,874.14	326.87	326.87	0.00
AST-0002	Brother MFC Printer x4	Computer Hardware	2,170.49	0.00	0.00	0.00
AST-0003	Sit-Stand Desk Electric x4	Furniture & Fixtures	2,846.18	372.23	372.23	0.00
AST-0004	Drill Press Heavy Duty Floor	Equipment	2,902.38	384.91	384.91	0.00
AST-0005	Coat Rack/Umbrella Set	Furniture & Fixtures	1,403.91	0.00	0.00	0.00
AST-0006	Honda CR-V Field Service	Vehicles	30,607.95	6,041.20	6,152.07	110.87
AST-0007	Standing Desk Converters x8	Furniture & Fixtures	5,782.08	0.00	0.00	0.00
AST-0008	HP DesignJet Plotter 36in	Computer Hardware	9,407.31	710.03	710.03	0.00
AST-0009	Hydraulic Press – 50 Ton	Equipment	57,328.04	7,827.05	7,827.05	0.00
AST-0010	Surface Grinder Precision	Equipment	24,305.96	800.06	800.06	0.00
AST-0011	Sheet Metal Brake 10ft	Equipment	24,991.28	0.00	0.00	0.00
AST-0012	Chevy Silverado 1500 Fleet	Vehicles	53,245.87	10,445.47	10,445.47	0.00
AST-0013	Dell EMC PowerStore 500T	Computer Hardware	152,053.01	0.00	0.00	0.00
AST-0014	Ultrasonic Cleaning Station	Equipment	12,504.29	1,586.31	1,586.31	0.00
AST-0015	Dell OptiPlex 7010 x12	Computer Hardware	17,244.91	5,480.64	4,326.58	-1,154.06
AST-0016	Storage Credenza Lateral	Furniture & Fixtures	1,599.86	0.00	0.00	0.00
AST-0017	Plumbing Overhaul 2nd Floor	Leasehold Improvements	32,200.00	1,767.51	1,767.51	0.00
AST-0018	Artwork/Frames Office Decor	Furniture & Fixtures	2,497.57	0.00	0.00	0.00
AST-0019	Dell PowerEdge R750 Server	Computer Hardware	61,031.88	0.00	0.00	0.00
AST-0020	Ford E-Transit Electric Van	Vehicles	54,154.96	10,686.25	14,630.75	3,944.50
AST-0021	Cisco Catalyst 9300 Switch	Computer Hardware	29,440.12	3,735.35	3,735.35	0.00
AST-0022	Pallet Jack Powered Ride-On	Equipment	11,698.86	0.00	0.00	0.00

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0006	Honda CR-V Field Service	6,041.20	6,152.07	110.87
AST-0015	Dell OptiPlex 7010 x12	5,480.64	4,326.58	-1,154.06
AST-0020	Ford E-Transit Electric Van	10,686.25	14,630.75	3,944.50

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Material Variances (>= Perf Mat 56,080.06) ---- No data