

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 37,733.29

| Asset ID | Description | Category | Cost | Correct Dep Year | Booked Dep Year | Variance |
|----------|------------------------------------|---------------------------|------------|---------------------|--------------------|----------|
| AST-0001 | Band Saw – Vertical 18-inch | Equipment | 7,970.14 | 669.80 | 669.80 | 0.00 |
| AST-0002 | Industrial Air Compressor 80Gal | Equipment | 4,759.64 | 665.82 | 665.82 | 0.00 |
| AST-0003 | Sit-Stand Desk Electric x4 | Furniture & Fixtures | 4,993.83 | 0.00 | 0.00 | 0.00 |
| AST-0004 | Ubiquiti UniFi Network | Computer Hardware | 4,395.19 | 0.00 | 0.00 | 0.00 |
| AST-0005 | Parking Lot Repaving | Leasehold Improvements | 34,194.94 | 2,069.48 | 2,069.48 | 0.00 |
| AST-0006 | Ford Explorer Management | Vehicles | 52,796.94 | 1,681.83 | 1,681.83 | 0.00 |
| AST-0007 | Standing Desk Converters x8 | Furniture & Fixtures | 4,113.20 | 0.00 | 0.00 | 0.00 |
| AST-0008 | Packaging Machine Shrink Wrap | Equipment | 57,643.73 | 7,795.91 | 7,795.91 | 0.00 |
| AST-0009 | Outdoor Patio Furniture Emp | Furniture & Fixtures | 3,969.44 | 0.00 | 0.00 | 0.00 |
| AST-0010 | HP DesignJet Plotter 36in | Computer Hardware | 10,272.87 | 0.00 | 0.00 | 0.00 |
| AST-0011 | Vacuum Forming Machine | Equipment | 25,200.01 | 271.31 | 271.31 | 0.00 |
| AST-0012 | PTC Windchill PLM License | Software (Cap) | 182,100.82 | 0.00 | 0.00 | 0.00 |
| AST-0013 | Forklift Electric 5000 lb | Equipment | 25,465.01 | 3,631.96 | 3,631.96 | 0.00 |
| AST-0014 | Cisco ISR 4451 Router | Computer Hardware | 17,752.15 | 0.00 | 0.00 | 0.00 |
| AST-0015 | Kitchen/Cafeteria Buildout | Leasehold Improvements | 80,212.06 | 4,932.98 | 4,016.50 | -916.48 |
| AST-0016 | Sandblasting Cabinet Large | Equipment | 19,250.23 | 0.00 | 0.00 | 0.00 |
| AST-0017 | Plasma Cutter CNC Table | Equipment | 79,476.64 | 10,811.60 | 11,333.60 | 522.00 |
| AST-0018 | Modular Sofa Waiting Area | Furniture & Fixtures | 5,188.81 | 54.87 | 79.77 | 24.90 |
| AST-0019 | Hyundai Tucson Field Rep | Vehicles | 33,592.96 | 0.00 | 0.00 | 0.00 |
| AST-0020 | SolidWorks Professional x5 | Software (Cap) | 31,300.27 | 3,117.05 | 3,117.05 | 0.00 |
| AST-0021 | Raritan PDU Intelligent | Computer Hardware | 5,464.37 | 0.00 | 0.00 | 0.00 |
| AST-0022 | Surface Grinder Precision | Equipment | 17,599.99 | 2,400.26 | 2,400.26 | 0.00 |

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Identified Errors

| Asset ID | Description | Correct Dep Year | Booked Dep Year | Variance |
|----------|----------------------------|---------------------|--------------------|----------|
| AST-0015 | Kitchen/Cafeteria Buildout | 4,932.98 | 4,016.50 | -916.48 |
| AST-0017 | Plasma Cutter CNC Table | 10,811.60 | 11,333.60 | 522.00 |
| AST-0018 | Modular Sofa Waiting Area | 54.87 | 79.77 | 24.90 |

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Material Variances (>= Perf Mat 41,098.98) ---- No data