

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 164,789.04

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Bookshelf Wall Unit Exec	Furniture & Fixtures	2,091.68	293.15	293.15	0.00
AST-0002	Laser Cutting System – Metal	Equipment	275,448.02	28,355.75	28,355.75	0.00
AST-0003	Assembly Robot Arm 6–Axis	Equipment	59,668.95	0.00	0.00	0.00
AST-0004	Quality Testing Station CMM	Equipment	97,784.57	13,048.78	13,048.78	0.00
AST-0005	Splunk Enterprise 50GB/day	Software (Cap)	151,164.06	0.00	0.00	0.00
AST-0006	Polycom Video Conf System	Computer Hardware	17,814.59	5,336.73	4,221.78	–1,114.95
AST-0007	Forklift Electric 5000 lb	Equipment	22,597.58	1,008.26	1,008.26	0.00
AST-0008	Injection Molding Press 150T	Equipment	233,535.16	32,293.30	14,930.15	–17,363.15
AST-0009	Polycom Video Conf System	Computer Hardware	14,550.31	0.00	0.00	0.00
AST-0010	Bookshelf Wall Unit Exec	Furniture & Fixtures	1,675.41	226.12	226.12	0.00
AST-0011	Pallet Jack Powered Ride–On	Equipment	8,708.09	0.00	0.00	0.00
AST-0012	PTC Windchill PLM License	Software (Cap)	94,840.41	22,786.53	22,786.53	0.00
AST-0013	Quality Testing Station CMM	Equipment	55,189.03	6,996.03	6,996.03	0.00
AST-0014	Ergonomic Chairs Set of 6	Furniture & Fixtures	6,114.79	0.00	0.00	0.00
AST-0015	Salesforce CRM Enterprise 3yr	Software (Cap)	173,828.51	47,137.87	47,137.87	0.00
AST-0016	Salesforce CRM Enterprise 3yr	Software (Cap)	125,964.08	21,714.34	13,516.01	–8,198.33
AST-0017	Label Printing Industrial	Equipment	12,625.68	1,640.82	1,640.82	0.00
AST-0018	SolidWorks Professional x5	Software (Cap)	49,353.79	0.00	0.00	0.00
AST-0019	Pallet Jack Powered Ride–On	Equipment	8,309.03	1,164.25	1,164.25	0.00
AST-0020	Conference Table 12–Person	Furniture & Fixtures	9,197.64	1,313.29	1,313.29	0.00
AST-0021	Toyota Camry Company Sedan	Vehicles	36,354.48	6,437.49	6,437.49	0.00
AST-0022	Electrical Panel 400A Upgrade	Leasehold Improvements	47,315.74	3,069.17	1,712.76	–1,356.41

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Identified Errors

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AST-0006	Polycom Video Conf System	5,336.73	4,221.78	-1,114.95
AST-0008	Injection Molding Press 150T	32,293.30	14,930.15	-17,363.15
AST-0016	Salesforce CRM Enterprise 3yr	21,714.34	13,516.01	-8,198.33
AST-0022	Electrical Panel 400A Upgrade	3,069.17	1,712.76	-1,356.41

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Material Variances (>= Perf Mat 62,597.11) ---- No data