

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 79,918.15

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Band Saw – Vertical 18-inch	Equipment	8,175.50	1,078.06	1,078.06	0.00
AST-0002	Modular Sofa Waiting Area	Furniture & Fixtures	2,873.73	407.85	407.85	0.00
AST-0003	Kitchen/Cafeteria Buildout	Leasehold Improvements	87,732.15	5,642.40	5,642.40	0.00
AST-0004	Laser Cutting System – Metal	Equipment	95,761.03	13,550.35	13,550.35	0.00
AST-0005	Band Saw – Vertical 18-inch	Equipment	8,753.99	1,156.20	1,156.20	0.00
AST-0006	Tableau Server 25 User	Software (Cap)	49,607.21	7,976.94	3,797.16	–4,179.78
AST-0007	Cubicle System 8 Workstations	Furniture & Fixtures	27,326.09	2,022.77	2,022.77	0.00
AST-0008	Loading Dock Expansion	Leasehold Improvements	52,060.71	3,420.90	3,420.90	0.00
AST-0009	Security System Install	Leasehold Improvements	23,146.70	1,537.18	2,124.68	587.50
AST-0010	QuickBooks Enterprise Plat	Software (Cap)	24,874.19	7,562.67	3,403.56	–4,159.11
AST-0011	Filing Cabinets 4–Drawer x10	Furniture & Fixtures	5,670.66	776.18	903.21	127.03
AST-0012	Dell PowerEdge T640 File	Computer Hardware	39,190.88	0.00	0.00	0.00
AST-0013	Dust Collection Central	Equipment	40,828.47	0.00	0.00	0.00
AST-0014	Quality Testing Station CMM	Equipment	126,924.49	16,964.14	16,964.14	0.00
AST-0015	Ergonomic Footrests x15	Furniture & Fixtures	979.90	0.00	0.00	0.00
AST-0016	Ford E–Transit Electric Van	Vehicles	62,363.31	11,342.72	11,342.72	0.00
AST-0017	Packaging Machine Shrink Wrap	Equipment	44,059.38	5,717.14	5,717.14	0.00
AST-0018	Plasma Cutter CNC Table	Equipment	76,486.78	8,387.01	8,387.01	0.00
AST-0019	Lenovo ThinkPad T14s x6	Computer Hardware	8,888.40	0.00	0.00	0.00
AST-0020	Ubiquiti UniFi Network	Computer Hardware	8,773.87	0.00	0.00	0.00
AST-0021	Chevy Equinox Fleet SUV	Vehicles	30,250.40	0.00	0.00	0.00
AST-0022	Ram ProMaster 1500 High Roof	Vehicles	38,141.12	0.00	0.00	0.00

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## Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0006	Tableau Server 25 User	7,976.94	3,797.16	-4,179.78
AST-0009	Security System Install	1,537.18	2,124.68	587.50
AST-0010	QuickBooks Enterprise Plat	7,562.67	3,403.56	-4,159.11
AST-0011	Filing Cabinets 4-Drawer x10	776.18	903.21	127.03

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Material Variances (>= Perf Mat 56,566.49) ---- No data