

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 168,789.75

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Label Printing Industrial	Equipment	28,551.95	3,682.54	2,793.12	-889.42
AST-0002	Outdoor Patio Furniture Emp	Furniture & Fixtures	4,784.66	651.81	651.81	0.00
AST-0003	Wire EDM Machine	Equipment	199,342.26	25,779.83	26,325.79	545.96
AST-0004	Ergonomic Footrests x15	Furniture & Fixtures	2,080.44	0.00	0.00	0.00
AST-0005	Brother MFC Printer x4	Computer Hardware	1,950.33	0.00	0.00	0.00
AST-0006	Workday HCM Core Module	Software (Cap)	245,628.22	77,482.00	77,482.00	0.00
AST-0007	MATLAB Academic Research x3	Software (Cap)	33,577.35	0.00	0.00	0.00
AST-0008	Dell OptiPlex 7010 x12	Computer Hardware	16,987.22	0.00	0.00	0.00
AST-0009	Ford Ranger Supercab 4WD	Vehicles	36,486.21	0.00	0.00	0.00
AST-0010	Ford Ranger Supercab 4WD	Vehicles	31,197.04	5,830.33	5,830.33	0.00
AST-0011	HVAC Upgrade Main Floor	Leasehold Improvements	156,656.53	10,298.06	6,934.33	-3,363.73
AST-0012	Bookshelf Wall Unit Exec	Furniture & Fixtures	2,872.70	0.00	0.00	0.00
AST-0013	Heat Treating Oven Batch	Equipment	49,652.36	0.00	0.00	0.00
AST-0014	Parking Lot Repaving	Leasehold Improvements	86,866.23	5,499.31	5,499.31	0.00
AST-0015	Wire EDM Machine	Equipment	171,013.07	0.00	0.00	0.00
AST-0016	Overhead Crane 2 Ton Bridge	Equipment	60,019.89	8,011.15	8,011.15	0.00
AST-0017	Mercedes Sprinter 2500	Vehicles	58,871.98	0.00	0.00	0.00
AST-0018	Coat Rack/Umbrella Set	Furniture & Fixtures	557.45	75.26	75.26	0.00
AST-0019	CNC Milling Machine – Floor Model	Equipment	216,980.42	28,797.43	28,797.43	0.00
AST-0020	PTC Windchill PLM License	Software (Cap)	74,546.17	0.00	0.00	0.00
AST-0021	HP ProLiant DL380 Database	Computer Hardware	61,416.53	0.00	0.00	0.00
AST-0022	Lobby Renovation Marble/Glass	Leasehold Improvements	102,385.80	6,389.22	6,389.22	0.00

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Identified Errors

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AST-0011	HVAC Upgrade Main Floor	10,298.06	6,934.33	-3,363.73

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Material Variances (>= Perf Mat 46,077.59) ---- No data