

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 82,637.54

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Sheet Metal Brake 10ft	Equipment	8,575.15	0.00	0.00	0.00
AST-0002	Ford Ranger Supercab 4WD	Vehicles	36,401.79	7,233.80	7,233.80	0.00
AST-0003	Coat Rack/Umbrella Set	Furniture & Fixtures	1,285.37	69.67	69.67	0.00
AST-0004	Guest Seating Lobby x6	Furniture & Fixtures	3,437.02	0.00	0.00	0.00
AST-0005	Epson Projector PowerLite 4K	Computer Hardware	2,645.19	132.28	132.28	0.00
AST-0006	Quality Testing Station CMM	Equipment	149,613.99	19,360.31	19,360.31	0.00
AST-0007	Assembly Robot Arm 6-Axis	Equipment	53,040.07	0.00	0.00	0.00
AST-0008	Overhead Crane 2 Ton Bridge	Equipment	47,330.67	6,242.88	6,242.88	0.00
AST-0009	Conference Room AV Install	Leasehold Improvements	33,735.90	2,135.95	2,368.62	232.67
AST-0010	Break Room Remodel	Leasehold Improvements	41,133.91	1,113.54	1,113.54	0.00
AST-0011	Forklift Electric 5000 lb	Equipment	26,975.14	3,546.72	1,728.71	-1,818.01
AST-0012	Monitor Arms Dual Mount x15	Furniture & Fixtures	4,716.33	162.77	162.77	0.00
AST-0013	Sandblasting Cabinet Large	Equipment	12,153.36	1,717.64	1,717.64	0.00
AST-0014	Paint Booth Enclosed Spray	Equipment	71,757.61	9,819.35	12,756.22	2,936.87
AST-0015	Industrial Mixer 200 Gal	Equipment	40,448.01	5,630.94	4,981.22	-649.72
AST-0016	Chevy Colorado Extended Cab	Vehicles	35,590.03	0.00	0.00	0.00
AST-0017	Window Replace Energy Eff	Leasehold Improvements	38,592.25	2,530.92	2,530.92	0.00
AST-0018	CNC Lathe Multi-Axis	Equipment	162,861.14	21,933.86	21,933.86	0.00
AST-0019	Drill Press Heavy Duty Floor	Equipment	2,290.69	305.10	305.10	0.00
AST-0020	Generator 50kW Standby	Equipment	52,338.75	0.00	0.00	0.00
AST-0021	Conference Table 12-Person	Furniture & Fixtures	3,681.31	0.00	0.00	0.00
AST-0022	Hydraulic Press – 50 Ton	Equipment	33,067.73	0.00	0.00	0.00

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## Identified Errors

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AST-0009	Conference Room AV Install	2,135.95	2,368.62	232.67
AST-0011	Forklift Electric 5000 lb	3,546.72	1,728.71	-1,818.01
AST-0014	Paint Booth Enclosed Spray	9,819.35	12,756.22	2,936.87
AST-0015	Industrial Mixer 200 Gal	5,630.94	4,981.22	-649.72

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Material Variances (>= Perf Mat 73,212.75) ---- No data