

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 131,021.96

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Mercedes Sprinter 2500	Vehicles	66,296.43	12,330.77	12,330.77	0.00
AST-0002	KVM Switch 16-Port Rack	Computer Hardware	3,033.91	399.80	399.80	0.00
AST-0003	Assembly Robot Arm 6-Axis	Equipment	126,119.48	16,176.05	16,176.05	0.00
AST-0004	Assembly Robot Arm 6-Axis	Equipment	98,235.22	0.00	0.00	0.00
AST-0005	Heat Treating Oven Batch	Equipment	62,442.34	8,504.57	8,504.57	0.00
AST-0006	Cisco Catalyst 9300 Switch	Computer Hardware	11,152.47	0.00	0.00	0.00
AST-0007	MATLAB Academic Research x3	Software (Cap)	33,663.78	0.00	0.00	0.00
AST-0008	Band Saw – Vertical 18-inch	Equipment	7,434.21	987.51	987.51	0.00
AST-0009	Drill Press Heavy Duty Floor	Equipment	3,986.12	0.00	0.00	0.00
AST-0010	Dodge Grand Caravan Delivery	Vehicles	34,994.42	6,528.56	6,528.56	0.00
AST-0011	Coat Rack/Umbrella Set	Furniture & Fixtures	835.49	106.98	164.22	57.24
AST-0012	SolidWorks Professional x5	Software (Cap)	59,262.22	19,100.17	19,100.17	0.00
AST-0013	CNC Milling Machine – Floor Model	Equipment	76,309.61	10,089.95	10,089.95	0.00
AST-0014	Overhead Crane 2 Ton Bridge	Equipment	32,672.94	0.00	0.00	0.00
AST-0015	Drill Press Heavy Duty Floor	Equipment	5,722.19	766.93	766.93	0.00
AST-0016	Pallet Jack Powered Ride-On	Equipment	8,627.78	0.00	0.00	0.00
AST-0017	QuickBooks Enterprise Plat	Software (Cap)	12,059.36	3,668.86	5,258.80	1,589.94
AST-0018	Wire EDM Machine	Equipment	183,962.02	26,146.56	33,907.92	7,761.36
AST-0019	GitHub Enterprise Server	Software (Cap)	41,301.71	0.00	0.00	0.00
AST-0020	Industrial Air Compressor 80Gal	Equipment	6,925.59	0.00	0.00	0.00
AST-0021	Hydraulic Press – 50 Ton	Equipment	74,258.31	9,564.08	9,564.08	0.00
AST-0022	Window Replace Energy Eff	Leasehold Improvements	80,492.88	5,232.63	7,242.63	2,010.00

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Identified Errors

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AST-0011	Coat Rack/Umbrella Set	106.98	164.22	57.24
AST-0017	QuickBooks Enterprise Plat	3,668.86	5,258.80	1,589.94
AST-0018	Wire EDM Machine	26,146.56	33,907.92	7,761.36
AST-0022	Window Replace Energy Eff	5,232.63	7,242.63	2,010.00

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Material Variances (>= Perf Mat 54,491.52) ---- No data