

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 123,516.18

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Flooring Replace Office Wing	Leasehold Improvements	63,360.88	4,017.69	2,156.80	-1,860.89
AST-0002	Hyundai Tucson Field Rep	Vehicles	31,602.11	0.00	0.00	0.00
AST-0003	Outdoor Patio Furniture Emp	Furniture & Fixtures	2,117.30	283.85	130.37	-153.48
AST-0004	Wire EDM Machine	Equipment	175,915.87	22,922.47	22,922.47	0.00
AST-0005	VMware vSphere Ent Plus	Software (Cap)	77,462.13	0.00	0.00	0.00
AST-0006	DocuSign Business Pro 3yr	Software (Cap)	20,079.44	0.00	0.00	0.00
AST-0007	Subaru Outback Territory Rep	Vehicles	34,699.44	5,722.56	5,722.56	0.00
AST-0008	Artwork/Frames Office Decor	Furniture & Fixtures	8,615.53	1,097.12	1,097.12	0.00
AST-0009	Ford Explorer Management	Vehicles	38,441.89	7,511.35	7,511.35	0.00
AST-0010	Honda CR-V Field Service	Vehicles	31,069.45	0.00	0.00	0.00
AST-0011	Sheet Metal Brake 10ft	Equipment	10,705.18	0.00	0.00	0.00
AST-0012	Ram 1500 Tradesman Quad	Vehicles	46,146.74	8,526.26	8,526.26	0.00
AST-0013	Pallet Jack Powered Ride-On	Equipment	5,812.83	196.27	195.23	-1.04
AST-0014	Ergonomic Chairs Set of 6	Furniture & Fixtures	4,041.15	0.00	0.00	0.00
AST-0015	MuleSoft Anypoint Platform	Software (Cap)	118,129.11	35,700.01	58,806.98	23,106.97
AST-0016	DocuSign Business Pro 3yr	Software (Cap)	20,244.64	0.00	0.00	0.00
AST-0017	Security System Install	Leasehold Improvements	23,571.80	1,397.85	1,397.85	0.00
AST-0018	HP DesignJet Plotter 36in	Computer Hardware	3,839.76	952.02	952.02	0.00
AST-0019	MacBook Pro 16-inch x3	Computer Hardware	8,131.51	2,514.87	2,514.87	0.00
AST-0020	Chevy Silverado 1500 Fleet	Vehicles	42,917.30	7,775.56	7,775.56	0.00
AST-0021	Exterior Signage Building	Leasehold Improvements	28,364.36	1,719.69	1,719.69	0.00
AST-0022	Industrial Mixer 200 Gal	Equipment	16,351.57	2,087.05	2,087.05	0.00

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Identified Errors

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AST-0013	Pallet Jack Powered Ride-On	196.27	195.23	-1.04
AST-0015	MuleSoft Anypoint Platform	35,700.01	58,806.98	23,106.97

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Material Variances (>= Perf Mat 44,557.05) ---- No data