

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 73,578.98

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Dell PowerEdge T640 File	Computer Hardware	19,023.13	0.00	0.00	0.00
AST-0002	Lenovo ThinkPad T14s x6	Computer Hardware	15,084.08	4,612.97	4,612.97	0.00
AST-0003	Ultrasonic Cleaning Station	Equipment	24,740.40	544.21	544.21	0.00
AST-0004	Kia Sorento Regional Office	Vehicles	30,815.99	6,037.74	6,037.74	0.00
AST-0005	Epson Projector PowerLite 4K	Computer Hardware	7,428.06	0.00	0.00	0.00
AST-0006	Conveyor Belt Assembly – 40ft	Equipment	21,671.75	2,798.06	2,798.06	0.00
AST-0007	Standing Desk Converters x8	Furniture & Fixtures	4,140.25	564.25	564.25	0.00
AST-0008	Plasma Cutter CNC Table	Equipment	59,857.73	7,872.73	7,872.73	0.00
AST-0009	Parking Lot Repaving	Leasehold Improvements	92,356.95	5,704.52	5,704.52	0.00
AST-0010	Drill Press Heavy Duty Floor	Equipment	5,439.73	719.11	719.11	0.00
AST-0011	Dell OptiPlex 7010 x12	Computer Hardware	15,283.01	0.00	0.00	0.00
AST-0012	Sit-Stand Desk Electric x4	Furniture & Fixtures	6,879.05	890.70	1,074.15	183.45
AST-0013	Adobe Creative Cloud Team 3yr	Software (Cap)	31,946.93	0.00	0.00	0.00
AST-0014	Industrial Air Compressor 80Gal	Equipment	6,174.58	854.01	854.01	0.00
AST-0015	Conveyor Belt Assembly – 40ft	Equipment	39,652.95	5,413.14	5,413.14	0.00
AST-0016	Mercedes Sprinter 2500	Vehicles	48,755.60	9,289.74	9,289.74	0.00
AST-0017	Label Printing Industrial	Equipment	24,958.91	3,415.37	4,982.07	1,566.70
AST-0018	Ergonomic Chairs Set of 6	Furniture & Fixtures	6,521.37	856.45	740.97	-115.48
AST-0019	GMC Canyon SLE Crew Cab	Vehicles	39,715.46	0.00	0.00	0.00
AST-0020	Cisco Catalyst 9300 Switch	Computer Hardware	24,181.67	7,904.95	7,904.95	0.00
AST-0021	Restroom ADA Renovation	Leasehold Improvements	35,376.66	2,152.90	2,152.90	0.00
AST-0022	Office Buildout Suite 200	Leasehold Improvements	149,187.87	9,165.62	12,313.46	3,147.84

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0012	Sit-Stand Desk Electric x4	890.70	1,074.15	183.45
AST-0017	Label Printing Industrial	3,415.37	4,982.07	1,566.70
AST-0018	Ergonomic Chairs Set of 6	856.45	740.97	-115.48
AST-0022	Office Buildout Suite 200	9,165.62	12,313.46	3,147.84

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Material Variances (>= Perf Mat 55,636.27) ---- No data