

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 100,045.77

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Exec Desk Set Walnut	Furniture & Fixtures	11,719.25	1,519.15	1,519.15	0.00
AST-0002	Welding Station MIG/TIG Combo	Equipment	14,476.52	1,928.94	1,928.94	0.00
AST-0003	Generator 50kW Standby	Equipment	49,787.06	7,098.50	9,440.15	2,341.65
AST-0004	Brother MFC Printer x4	Computer Hardware	3,568.59	807.56	807.56	0.00
AST-0005	Plumbing Overhaul 2nd Floor	Leasehold Improvements	36,603.16	2,297.03	3,401.31	1,104.28
AST-0006	Jira/Confluence Cloud Prem	Software (Cap)	12,466.10	0.00	0.00	0.00
AST-0007	Overhead Crane 2 Ton Bridge	Equipment	68,635.48	8,980.11	8,980.11	0.00
AST-0008	Raritan PDU Intelligent	Computer Hardware	5,580.56	0.00	0.00	0.00
AST-0009	Plasma Cutter CNC Table	Equipment	87,555.05	11,928.06	11,928.06	0.00
AST-0010	Paint Booth Enclosed Spray	Equipment	25,362.53	3,432.16	3,432.16	0.00
AST-0011	Acoustic Privacy Panels x20	Furniture & Fixtures	9,222.68	0.00	0.00	0.00
AST-0012	Plasma Cutter CNC Table	Equipment	74,359.17	0.00	0.00	0.00
AST-0013	Microsoft 365 E5 3yr	Software (Cap)	31,165.29	9,534.59	9,534.59	0.00
AST-0014	Flooring Replace Office Wing	Leasehold Improvements	65,880.54	2,058.82	2,058.82	0.00
AST-0015	Emergency Exit Lighting	Leasehold Improvements	9,687.67	596.13	952.54	356.41
AST-0016	CNC Milling Machine – Floor Model	Equipment	194,874.99	27,682.10	27,682.10	0.00
AST-0017	Storage Credenza Lateral	Furniture & Fixtures	2,240.18	317.85	317.85	0.00
AST-0018	Filing Cabinets 4-Drawer x10	Furniture & Fixtures	4,191.37	397.49	397.49	0.00
AST-0019	Sandblasting Cabinet Large	Equipment	16,571.14	0.00	0.00	0.00
AST-0020	Dust Collection Central	Equipment	18,343.66	2,447.04	2,447.04	0.00
AST-0021	HVAC Upgrade Main Floor	Leasehold Improvements	177,819.45	10,899.55	10,899.55	0.00
AST-0022	Jira/Confluence Cloud Prem	Software (Cap)	26,233.27	2,880.71	4,318.35	1,437.64

Depreciation Recalculation Workpaper

Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0003	Generator 50kW Standby	7,098.50	9,440.15	2,341.65
AST-0005	Plumbing Overhaul 2nd Floor	2,297.03	3,401.31	1,104.28
AST-0015	Emergency Exit Lighting	596.13	952.54	356.41
AST-0022	Jira/Confluence Cloud Prem	2,880.71	4,318.35	1,437.64

Depreciation Recalculation Workpaper

Material Variances (>= Perf Mat 44,104.05) ---- No data