

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 99,995.05

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Assembly Robot Arm 6–Axis	Equipment	134,957.35	0.00	0.00	0.00
AST-0002	Conveyor Belt Assembly – 40ft	Equipment	36,331.47	0.00	0.00	0.00
AST-0003	HP ProLiant DL380 Database	Computer Hardware	57,639.01	18,892.88	18,892.88	0.00
AST-0004	Exec Bookcase Glass Door	Furniture & Fixtures	3,524.25	462.83	462.83	0.00
AST-0005	Paint Booth Enclosed Spray	Equipment	69,473.13	0.00	0.00	0.00
AST-0006	Bookshelf Wall Unit Exec	Furniture & Fixtures	3,042.59	413.81	413.81	0.00
AST-0007	Dell PowerEdge R750 Server	Computer Hardware	68,306.49	0.00	0.00	0.00
AST-0008	Wire EDM Machine	Equipment	204,924.22	19,080.93	26,089.41	7,008.48
AST-0009	Toyota Camry Company Sedan	Vehicles	27,303.47	5,163.79	5,163.79	0.00
AST-0010	Chevy Equinox Fleet SUV	Vehicles	30,620.08	5,476.63	5,098.89	–377.74
AST-0011	Honda CR–V Field Service	Vehicles	32,531.83	5,981.58	5,981.58	0.00
AST-0012	ServiceNow ITSM Platform	Software (Cap)	66,628.70	20,279.79	20,279.79	0.00
AST-0013	GMC Canyon SLE Crew Cab	Vehicles	42,989.74	8,512.09	8,512.09	0.00
AST-0014	Nissan Frontier Crew Cab S	Vehicles	37,503.77	0.00	0.00	0.00
AST-0015	iPad Pro Fleet x8 Field	Computer Hardware	13,763.01	0.00	0.00	0.00
AST-0016	Industrial Mixer 200 Gal	Equipment	47,157.67	6,232.45	6,232.45	0.00
AST-0017	Reception Desk L–Shape	Furniture & Fixtures	7,631.84	966.25	966.25	0.00
AST-0018	Sandblasting Cabinet Large	Equipment	14,228.70	1,841.42	1,841.42	0.00
AST-0019	Industrial Air Compressor 80Gal	Equipment	5,352.57	0.00	0.00	0.00
AST-0020	Paint/Wall Treat Offices	Leasehold Improvements	6,498.41	106.30	59.86	–46.44
AST-0021	Dell EMC PowerStore 500T	Computer Hardware	101,097.28	0.00	0.00	0.00
AST-0022	Dell Latitude 5540 x10	Computer Hardware	20,442.47	0.00	0.00	0.00

Depreciation Recalculation Workpaper

Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0008	Wire EDM Machine	19,080.93	26,089.41	7,008.48
AST-0010	Chevy Equinox Fleet SUV	5,476.63	5,098.89	-377.74
AST-0020	Paint/Wall Treat Offices	106.30	59.86	-46.44

Depreciation Recalculation Workpaper

Material Variances (>= Perf Mat 49,150.96) ---- No data