

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 52,926.39

| Asset ID | Description                      | Category                  | Cost       | Correct<br>Dep Year | Booked<br>Dep Year | Variance |
|----------|----------------------------------|---------------------------|------------|---------------------|--------------------|----------|
| AST-0001 | Lobby Renovation<br>Marble/Glass | Leasehold<br>Improvements | 147,537.23 | 796.16              | 364.66             | -431.50  |
| AST-0002 | Wire EDM Machine                 | Equipment                 | 174,867.44 | 0.00                | 0.00               | 0.00     |
| AST-0003 | Reception Desk L-Shape           | Furniture &<br>Fixtures   | 4,897.45   | 463.63              | 288.20             | -175.43  |
| AST-0004 | Whiteboard Wall Magnetic         | Furniture &<br>Fixtures   | 2,284.03   | 324.12              | 464.06             | 139.94   |
| AST-0005 | Cisco Catalyst 9300<br>Switch    | Computer<br>Hardware      | 23,267.60  | 0.00                | 0.00               | 0.00     |
| AST-0006 | Injection Molding Press<br>150T  | Equipment                 | 124,536.34 | 17,019.80           | 17,019.80          | 0.00     |
| AST-0007 | Splunk Enterprise<br>50GB/day    | Software<br>(Cap)         | 122,347.08 | 0.00                | 0.00               | 0.00     |
| AST-0008 | APC Smart-UPS 3000VA Rack        | Computer<br>Hardware      | 3,367.39   | 0.00                | 0.00               | 0.00     |
| AST-0009 | Water Filtration<br>Industrial   | Equipment                 | 24,557.63  | 3,399.50            | 3,399.50           | 0.00     |
| AST-0010 | Storage Credenza Lateral         | Furniture &<br>Fixtures   | 1,981.61   | 281.20              | 281.20             | 0.00     |
| AST-0011 | Sandblasting Cabinet<br>Large    | Equipment                 | 11,374.39  | 248.82              | 248.82             | 0.00     |
| AST-0012 | Dell PowerEdge R750<br>Server    | Computer<br>Hardware      | 37,421.72  | 0.00                | 0.00               | 0.00     |
| AST-0013 | AutoCAD LT 10 Seat<br>License    | Software<br>(Cap)         | 31,564.59  | 10,514.65           | 10,514.65          | 0.00     |
| AST-0014 | Heat Treating Oven Batch         | Equipment                 | 60,977.22  | 0.00                | 0.00               | 0.00     |
| AST-0015 | Warehouse LED Lighting           | Leasehold<br>Improvements | 43,667.05  | 2,685.71            | 2,685.71           | 0.00     |
| AST-0016 | Quality Testing Station<br>CMM   | Equipment                 | 113,717.54 | 14,728.50           | 14,728.50          | 0.00     |
| AST-0017 | HP LaserJet MFP Color A3         | Computer<br>Hardware      | 8,712.35   | 0.00                | 0.00               | 0.00     |
| AST-0018 | iPad Pro Fleet x8 Field          | Computer<br>Hardware      | 10,788.70  | 0.00                | 0.00               | 0.00     |
| AST-0019 | Subaru Outback Territory<br>Rep  | Vehicles                  | 39,765.41  | 0.00                | 0.00               | 0.00     |
| AST-0020 | Cisco ISR 4451 Router            | Computer<br>Hardware      | 21,329.23  | 0.00                | 0.00               | 0.00     |
| AST-0021 | Vacuum Forming Machine           | Equipment                 | 33,423.91  | 0.00                | 0.00               | 0.00     |
| AST-0022 | Label Printing Industrial        | Equipment                 | 21,577.23  | 2,931.29            | 2,931.29           | 0.00     |

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Identified Errors

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|----------|-------------------------------|---------------------|--------------------|----------|
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Material Variances (>= Perf Mat 62,147.25) --- No data