

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 65,913.27

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Lobby Renovation Marble/Glass	Leasehold Improvements	147,537.23	9,553.91	9,553.91	0.00
AST-0002	Wire EDM Machine	Equipment	174,867.44	0.00	0.00	0.00
AST-0003	Reception Desk L-Shape	Furniture & Fixtures	4,897.45	618.17	618.17	0.00
AST-0004	Whiteboard Wall Magnetic	Furniture & Fixtures	2,284.03	324.12	230.23	-93.89
AST-0005	Cisco Catalyst 9300 Switch	Computer Hardware	23,267.60	0.00	0.00	0.00
AST-0006	Injection Molding Press 150T	Equipment	124,536.34	17,019.80	18,418.36	1,398.56
AST-0007	Splunk Enterprise 50GB/day	Software (Cap)	122,347.08	0.00	0.00	0.00
AST-0008	APC Smart-UPS 3000VA Rack	Computer Hardware	3,367.39	0.00	0.00	0.00
AST-0009	Water Filtration Industrial	Equipment	24,557.63	3,399.50	3,399.50	0.00
AST-0010	Storage Credenza Lateral	Furniture & Fixtures	1,981.61	281.20	281.20	0.00
AST-0011	Sandblasting Cabinet Large	Equipment	11,374.39	0.00	0.00	0.00
AST-0012	Dell PowerEdge R750 Server	Computer Hardware	37,421.72	0.00	0.00	0.00
AST-0013	AutoCAD LT 10 Seat License	Software (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 Improvements	43,667.05	2,685.71	2,685.71	0.00
AST-0016	Quality Testing Station CMM	Equipment	113,717.54	14,728.50	14,728.50	0.00
AST-0017	HP LaserJet MFP Color A3	Computer Hardware	8,712.35	0.00	0.00	0.00
AST-0018	iPad Pro Fleet x8 Field	Computer Hardware	10,788.70	0.00	0.00	0.00
AST-0020	Cisco ISR 4451 Router	Computer 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
AST-0023	Slack Business+ Annual	Software (Cap)	22,339.42	2,395.85	2,395.85	0.00
AST-0024	Bookshelf Wall Unit Exec	Furniture & Fixtures	2,072.09	155.90	155.90	0.00

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Identified Errors

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AST-0004	Whiteboard Wall Magnetic	324.12	230.23	-93.89
AST-0006	Injection Molding Press 150T	17,019.80	18,418.36	1,398.56

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Material Variances (>= Perf Mat 73,690.96) --- No data