

Depreciation Recalculation Workpaper

Asset Register (2024) — Booked Dep Total: 59,104.74

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Training Room Tables x8	Furniture & Fixtures	9,927.46	1,346.59	1,346.59	0.00
AST-0002	Paint Booth Enclosed Spray	Equipment	34,026.17	0.00	0.00	0.00
AST-0003	MATLAB Academic Research x3	Software (Cap)	15,346.42	0.00	0.00	0.00
AST-0004	Server Room Climate Control	Leasehold Improvements	71,381.04	757.47	793.01	35.54
AST-0005	Surface Grinder Precision	Equipment	22,909.19	2,930.04	2,930.04	0.00
AST-0006	Label Printing Industrial	Equipment	28,366.42	0.00	0.00	0.00
AST-0007	Dust Collection Central	Equipment	35,148.54	0.00	0.00	0.00
AST-0008	Sheet Metal Brake 10ft	Equipment	23,975.34	3,260.19	5,209.90	1,949.71
AST-0009	Wire EDM Machine	Equipment	90,259.10	0.00	0.00	0.00
AST-0010	MacBook Pro 16-inch x3	Computer Hardware	9,050.45	0.00	0.00	0.00
AST-0011	CNC Milling Machine – Floor Model	Equipment	149,597.79	8,740.24	8,740.24	0.00
AST-0012	Mobile Pedestal Files x10	Furniture & Fixtures	4,772.49	0.00	0.00	0.00
AST-0013	Pallet Jack Powered Ride-On	Equipment	4,109.42	315.76	315.76	0.00
AST-0014	APC Smart-UPS 3000VA Rack	Computer Hardware	1,519.91	0.00	0.00	0.00
AST-0015	Wire EDM Machine	Equipment	150,895.87	0.00	0.00	0.00
AST-0016	Toyota Highlander Company	Vehicles	41,528.69	0.00	0.00	0.00
AST-0017	Conference Table 12-Person	Furniture & Fixtures	14,963.17	2,063.42	2,063.42	0.00
AST-0018	CNC Lathe Multi-Axis	Equipment	233,312.44	32,040.89	32,040.89	0.00
AST-0019	Bookshelf Wall Unit Exec	Furniture & Fixtures	5,196.16	678.39	678.39	0.00
AST-0020	Task Chairs Mesh Back x12	Furniture & Fixtures	5,885.03	803.41	1,020.03	216.62
AST-0021	Storage Credenza Lateral	Furniture & Fixtures	4,986.02	674.68	674.68	0.00
AST-0022	Sheet Metal Brake 10ft	Equipment	23,177.18	3,291.79	3,291.79	0.00

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0004	Server Room Climate Control	757.47	793.01	35.54
AST-0008	Sheet Metal Brake 10ft	3,260.19	5,209.90	1,949.71
AST-0020	Task Chairs Mesh Back x12	803.41	1,020.03	216.62

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Material Variances (>= Perf Mat 57,322.71) --- No data