

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 93,110.24

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Wire EDM Machine	Equipment	75,297.32	0.00	0.00	0.00
AST-0002	Epson Projector PowerLite 4K	Computer Hardware	4,811.52	0.00	0.00	0.00
AST-0003	Office Buildout Suite 200	Leasehold Improvements	184,352.72	11,130.78	13,199.87	2,069.09
AST-0004	Overhead Crane 2 Ton Bridge	Equipment	50,712.97	6,477.47	6,477.47	0.00
AST-0005	Epson Projector PowerLite 4K	Computer Hardware	3,105.71	0.00	0.00	0.00
AST-0007	Ultrasonic Cleaning Station	Equipment	23,715.79	0.00	0.00	0.00
AST-0008	Storage Credenza Lateral	Furniture & Fixtures	4,980.32	0.00	0.00	0.00
AST-0009	Water Filtration Industrial	Equipment	25,918.22	3,291.78	3,291.78	0.00
AST-0010	Laser Cutting System – Metal	Equipment	195,699.36	26,108.19	26,108.19	0.00
AST-0011	Conveyor Belt Assembly – 40ft	Equipment	39,600.18	5,302.70	7,003.25	1,700.55
AST-0012	Window Replace Energy Eff	Leasehold Improvements	65,238.95	4,046.68	4,046.68	0.00
AST-0013	Dell PowerEdge T640 File	Computer Hardware	15,958.19	5,106.48	5,106.48	0.00
AST-0014	Cisco Meraki MR46 APs x8	Computer Hardware	11,954.34	3,645.33	3,645.33	0.00
AST-0015	Toyota Tacoma Crew Cab	Vehicles	34,263.03	6,590.17	4,079.48	–2,510.69
AST-0016	Honda CR–V Field Service	Vehicles	31,859.81	4,881.88	4,881.88	0.00
AST-0017	Forklift Electric 5000 lb	Equipment	47,463.49	0.00	0.00	0.00
AST-0018	Security System Install	Leasehold Improvements	14,413.04	862.87	862.87	0.00
AST-0019	Adobe Creative Cloud Team 3yr	Software (Cap)	26,090.99	0.00	0.00	0.00
AST-0020	Kitchen/Cafeteria Buildout	Leasehold Improvements	45,153.22	3,008.34	3,008.34	0.00
AST-0021	Jira/Confluence Cloud Prem	Software (Cap)	21,445.61	0.00	0.00	0.00
AST-0022	Sheet Metal Brake 10ft	Equipment	8,761.25	0.00	0.00	0.00
AST-0023	Conveyor Belt Assembly – 40ft	Equipment	33,282.70	3,314.50	3,314.50	0.00
AST-0024	Laser Cutting System – Metal	Equipment	121,744.42	6,520.20	6,520.20	0.00
AST-0025	CNC Lathe Multi–Axis	Equipment	138,458.09	1,563.92	1,563.92	0.00

Depreciation Recalculation Workpaper

Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0003	Office Buildout Suite 200	11,130.78	13,199.87	2,069.09
AST-0011	Conveyor Belt Assembly – 40ft	5,302.70	7,003.25	1,700.55
AST-0015	Toyota Tacoma Crew Cab	6,590.17	4,079.48	-2,510.69

Depreciation Recalculation Workpaper

Material Variances (>= Perf Mat 55,409.95) ---- No data