

Depreciation Recalculation Workpaper

Asset Register (2025) — Booked Dep Total: 62,243.66

Asset ID	Description	Category	Cost	Correct Dep Year	Booked Dep Year	Variance
AST-0001	Dell OptiPlex 7010 x12	Computer Hardware	14,219.35	0.00	0.00	0.00
AST-0002	Raritan PDU Intelligent	Computer Hardware	5,545.40	0.00	0.00	0.00
AST-0003	HP DesignJet Plotter 36in	Computer Hardware	5,551.35	0.00	0.00	0.00
AST-0004	Conveyor Belt Assembly – 40ft	Equipment	14,712.79	1,488.47	1,488.47	0.00
AST-0005	SonicWall TZ670 Firewall	Computer Hardware	5,833.46	1,899.83	1,899.83	0.00
AST-0006	Polycom Video Conf System	Computer Hardware	12,685.82	0.00	0.00	0.00
AST-0007	Water Filtration Industrial	Equipment	18,741.31	2,578.88	3,683.38	1,104.50
AST-0008	Barracuda Backup Appliance	Computer Hardware	13,946.87	0.00	0.00	0.00
AST-0009	Drill Press Heavy Duty Floor	Equipment	2,027.92	264.74	412.42	147.68
AST-0010	Conveyor Belt Assembly – 40ft	Equipment	39,631.94	0.00	0.00	0.00
AST-0011	Sit–Stand Desk Electric x4	Furniture & Fixtures	4,848.19	674.55	674.55	0.00
AST-0012	Bookshelf Wall Unit Exec	Furniture & Fixtures	4,834.72	665.20	665.20	0.00
AST-0013	Band Saw – Vertical 18–inch	Equipment	7,184.94	0.00	0.00	0.00
AST-0014	Server Room Climate Control	Leasehold Improvements	53,271.78	3,347.14	3,347.14	0.00
AST-0015	Assembly Robot Arm 6–Axis	Equipment	86,745.25	10,986.57	10,986.57	0.00
AST-0016	HVAC Upgrade Main Floor	Leasehold Improvements	104,503.44	6,639.95	6,639.95	0.00
AST-0017	CNC Lathe Multi–Axis	Equipment	178,504.09	24,169.36	24,169.36	0.00
AST-0018	Dust Collection Central	Equipment	15,899.67	2,060.94	2,060.94	0.00
AST-0019	CNC Lathe Multi–Axis	Equipment	201,823.21	0.00	0.00	0.00
AST-0020	Sheet Metal Brake 10ft	Equipment	11,195.17	1,480.31	1,480.31	0.00
AST-0022	Sheet Metal Brake 10ft	Equipment	20,174.39	2,753.84	2,084.62	–669.22
AST-0023	Ubiquiti UniFi Network	Computer Hardware	5,863.59	473.89	473.89	0.00
AST-0024	Surface Grinder Precision	Equipment	26,352.34	2,177.03	2,177.03	0.00

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Identified Errors

Asset ID	Description	Correct Dep Year	Booked Dep Year	Variance
AST-0007	Water Filtration Industrial	2,578.88	3,683.38	1,104.50
AST-0009	Drill Press Heavy Duty Floor	264.74	412.42	147.68
AST-0022	Sheet Metal Brake 10ft	2,753.84	2,084.62	-669.22

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Material Variances (>= Perf Mat 42,668.65) --- No data