

(a)

	Health clinic	Janitorial service	Cutting department	Laminating department
Cost incurred	\$ 180,000	\$ 125,000	\$ 700,000	\$ 800,000
Clinic allocation	-	-	-	-
Janitorial allocation	-	-	-	-
Total cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Clinic allocations:				
Janitorial allocations:				

(b)

	Health clinic	Janitorial service	Cutting department	Laminating department
Cost incurred	\$ 180,000	\$ 125,000	\$ 700,000	\$ 800,000
Clinic allocation	-	-	-	-
Janitorial allocation	-	-	-	-
Total cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Clinic allocations:				
Janitorial allocations:				