

Direct Allocation:

	Mainten- ance	Food services	Information technology	Design	Printing	Binding	Ware- housing
Cost incurred	\$ 225,000	\$ 260,000	\$ 190,000	\$ 400,000	\$ 1,800,000	\$ 650,000	\$ 180,000
Maintenance	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-
Total cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Maintenance allocations:

Food services allocations:

IT allocations:

Step Allocation:

	Mainten- ance	Food services	Information technology	Design	Printing	Binding	Ware- housing
Cost incurred	\$ 225,000	\$ 260,000	\$ 190,000	\$ 400,000	\$ 1,800,000	\$ 650,000	\$ 180,000
Maintenance	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-
Total cost	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Maintenance allocations:

Food services allocations:

IT allocations: