Off The Wall Canine Rescue has two Operations departments (local and national) and three service departments (Rescue Intake, Training, and Grooming). During July, the following costs and service department usage ratios were recorded:

|  |  |
| --- | --- |
| Supplying Department | Using Department |
| Rescue Intake | Training | Grooming | Local | National |
| Rescue Intake |   | 0 |   |   | 60 | % |   | 0 |   |   | 20 | % |   | 20 | % |
| Training |   | 15 | % |   | 0 |   |   | 10 | % |   | 50 | % |   | 25 | % |
| Grooming |   | 0 |   |   | 20 | % |   | 0 |   |   | 20 | % |   | 60 | % |
| Direct cost | $ | 52,000 |   | $ | 298,000 |   | $ | 45,000 |   | $ | 255,000 |   | $ | 90,000 |   |
|  |

**Required:**

Allocate the service department costs to the two operations departments using the reciprocal method. **(Do not round intermediate calculations.)**

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| --- |
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|  |  |
| --- | --- |
|  | **Allocated to:** |
|  | **Costs** | **Local** | **National** |
| Rescue Intake |  |  |  |
| Training |  |  |  |
| Grooming |  |  |  |
| Total |  | $0 | $0 |

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