

(Questions 5-9 are worth 2 points each) Moorhouse Clinic uses client-visits as its measure of activity. During December, the clinic budgeted for 3,700 client-visits, but its actual level of activity was 3,690 client-visits. The clinic has provided the following data concerning the formulas used in its budgeting and its actual results for December:

**Data used in budgeting:**

	Fixed element per month	Variable element per client-visit
Revenue .....	<u>-</u>	<u>\$25.10</u>
Personnel expenses .....	\$27,100	\$ 7.10
Medical supplies .....	1,500	4.50
Occupancy expenses .....	6,000	1.00
Administrative expenses .	<u>3,000</u>	<u>0.10</u>
Total expenses .....	<u>\$37,600</u>	<u>\$12.70</u>

**Actual results for December:**

Revenue .....	\$96,299
Personnel expenses .....	\$51,009
Medical supplies .....	\$17,425
Occupancy expenses.....	\$9,240
Administrative expenses .....	\$3,239