

*Assume that the year for which we need to account for manufacturing overhead (the year we care about) is **2019***

| Step # | When Step is Performed | Procedure |
|--------|------------------------|-----------|
| 1.     |                        |           |
| 2.     |                        |           |
| 3.     |                        |           |
| 4.     |                        |           |
| 5.     |                        |           |
| 6.     |                        |           |