Waterways Continuing Problem

WCP 22 Waterways Corporation is continuing its budget preparations. Waterways had the following static budget and overhead costs for March 2016.

WATERWAYS CORPORATION Manufacturing Overhead Budget (Static) For the Month of March 2017

WATERWAYS CORPORATION Manufacturing Overbead Costs (Actual) For the Month of March 2017

Budgeted production in units	117,500	Production in units	118,500
Budgeted costs		Costs	
Indirect materials .	\$ 5.875	Indirect materials	\$ 5,910
Indirect labor	14,100	Indirect labor	14,195
Utilities	11,750	Utilities	11,880
Maintenance	8.225	Maintenance	8,275
Salaries	42,000	Salaries	42,000
Depreciation	16,800	Depreciation	16,800
Property taxes	3,000	Property taxes	3,000
Insurance	1,200	Insurance	1,200
Jarotorial	1,500	Janitorial	1,500
Total budgeted costs	\$104,450	Total costs	\$104,760

Waterways produced 118,500 units in March rather than the budgeted number of units

Instructions

- (a) Prepare a flexible overhead budget based on the following amounts produced.
 - (1) 115,500 units
 - (2) 116,500 units
 - (3) 117,500 units
 - (4) 118,500 units
 - (5) 119,500 units
- (b) Prepare a flexible budget report showing the differences (favorable and unfavorable) in manufacturing overhead costs for the month of March.
- (c) Prepare a responsibility report for the manufacturing overhead for March, assuming only variable costs are controllable.

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JE Gale

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