

## Waterways Corporation Problem-10 (Part Level Submission)

Waterways Corporation has recently acquired a small manufacturing operation in British Columbia that produces one of its more popular items. This plant will provide these units for resale in retail hardware stores in British Columbia and Alberta. Because the budget prepared by the plant was incomplete, Jordan Leigh, Waterways' CFO, was sent to B.C. to oversee the plant's budgeting process for the second quarter of 2017.

Jordan asked the various managers to collect the following information for preparing the second-quarter budget.

### Sales

Unit sales for February 2017	100,000
Unit sales for March 2017	112,000
Expected unit sales for April 2017	120,000
Expected unit sales for May 2017	125,000
Expected unit sales for June 2017	130,000
Expected unit sales for July 2017	145,000
Expected unit sales for August 2017	170,000
Average unit selling price	\$13

Based on the experience from the home plant, Jordan has suggested that the B.C. plant keep 10% of the next month's unit sales in ending inventory. The plant has contracts with some of the major home hardware giants, so all sales are on account; 50% of the accounts receivable is collected in the month of sale, and the balance is collected in the month after sale. This was the same collection pattern from the previous year. The new plant has no bad debts.

### Direct Materials

The combined quantity of direct materials (consisting of metal, plastic and rubber) used in each unit is 1.00 kg. Metal, plastic, and rubber together amount to \$1.50 per kg. Inventory of combined direct material on March 31 consisted of 12,050 kg.

This plant likes to keep 10% of the materials needed for the next month in its ending inventory. Fifty percent of the payables is paid in the month of purchase, and 50% is paid in the month after purchase.

Accounts Payable on March 31 will total \$121,200.

### Direct Labour

Labour requires 15 minutes per unit for completion and is paid at an average rate of \$18 per hour.

### Manufacturing Overhead

Indirect materials	\$0.70	per labour hour
Indirect labour	\$0.40	per labour hour
Utilities	\$0.50	per labour hour
Maintenance	\$0.30	per labour hour
Salaries	\$44,600	per month
Depreciation	\$14,400	per month
Property taxes	\$2,400	per month
Insurance	\$1,000	per month
Janitorial	\$2,700	per month

### Selling and Administrative

Variable selling and administrative cost per unit is \$1.50.

Advertising	\$13,000 a month
Depreciation	\$2,300 a month
Insurance	\$1,100 a month
Other fixed costs	\$3,200 a month
Salaries	\$74,000 a month

### Other Information

The Cash balance on March 31 will be \$141,000, but Waterways has decided it would like to maintain a cash balance of at least \$500,000 beginning on April 30. The company has an open line of credit with its bank. The terms of the agreement require borrowing to be in \$1,000 increments at 4% interest. Borrowing is considered to be on the first day of the month and repayments are on the last day of the month. Assume interest is paid at the end of the quarter.

In May, \$650,000 of new equipment to update operations will be purchased.

Three months' insurance is prepaid on the first day of the first month of the quarter.

# Solution For Waterways Continuing Problem 10

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### **Solution For Waterways Continuing Problem 10:**

Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts *Managerial Accounting* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident **Problems of Communism** ,1974 **Wando and Cooper Rivers Marine Terminal Permit** ,1977 **Urban and Metropolitan Rivers** Joaquim Farguell Pérez, Albert Santasusagna Riu, 2024-08-27 This book provides a detailed description of fluvial processes and their influence on urban sites During the urban expansion of modern cities throughout the twentieth century rivers have become a source of problems during high flood events However due to growing social pressure especially in dense cities rivers are viewed as new leisure areas given that they also provide highly valuable ecosystem services People seek open and environmentally friendly spaces amidst the dense street networks of cities Yet we should not forget that rivers are not merely domesticated elements of nature for leisure purposes only Flooding risks and damages are possible within urban environments How should we address the social and ecological interactions How should we plan for these complexities to meet the growing social requirements and needs while respecting river dynamics Hydrologists geomorphologists engineers geographers and urban planners could leverage the knowledge and examples provided to enhance the interaction between nature and society in the growing cities of the twenty first century

**Environmentally-Benign Energy Solutions** Ibrahim Dincer, Can Ozgur Colpan, Mehmet Akif Ekan, 2019-11-14 This book provides high quality research results and proposes future priorities for more sustainable development and energy security It covers a broad range of topics on atmospheric changes climate change impacts climate change modeling and simulations energy and environment policies energy resources and conversion technologies renewables emission reduction and abatement waste management ecosystems and biodiversity and sustainable development Gathering selected papers from the 7th Global Conference on Global Warming GCGW2018 held in Izmir Turkey on June 24-28 2018 it Offers comprehensive coverage of the development of systems taking into account climate change renewables waste management chemical aspects energy and environmental issues along with recent developments and cutting edge information Highlights recent advances in the area of energy and environment and the debate on and shaping of future directions and priorities for a better environment sustainable development and energy security Provides a number of practical applications and case studies Is written in an easy to follow style moving from the basics to advanced systems Given its scope the book offers a valuable resource for readers in academia and industry alike and can be used at the graduate level or as a reference text for

professors researchers and engineers      *Proceedings of the Marine Safety & Security Council* ,2008      *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2010-12-20 Weygandt s *Accounting Principles* introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives      **Committee on Tidal Hydraulics Report** ,1950

**Congressional Record** United States. Congress,1981 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873      **Energy and water development appropriations for 1991** United States. Congress. House. Committee on Appropriations. Subcommittee on Energy and Water Development,1990      *Applied Mechanics Reviews* ,1998      **Westwide Study Report on Critical Water Problems Facing the Eleven Western States: Report** United States. Department of the Interior,1975

**Energy and Water Development Appropriations for 1991: Testimony of members of Congress and other interested individuals and organizations (2 v.)** United States. Congress. House. Committee on Appropriations. Subcommittee on Energy and Water Development,1990      **The Budget of the United States Government** United States. Bureau of the Budget,1961      *Hearings* United States. Congress. Senate. Committee on Appropriations,1961      **Hearings** United States. Congress Senate,1962      *Financial & Managerial Accounting* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2015-01-07 *Financial and Managerial Accounting* 2nd Edition provides students with a clear introduction to fundamental accounting concepts The Second Edition helps students get the most out of their accounting course by making practice simple Both in the print text and online in WileyPLUS with ORION new opportunities for self guided practice allow students to check their knowledge of accounting concepts skills and problem solving techniques and receive personalized feedback at the question learning objective and course level Newly streamlined learning objectives help students use their study time efficiently by creating a clear connections between the reading and video content and the practice homework and assessments questions Weygandt *Financial and Managerial Accounting* is ideal for a two semester Financial and Managerial Accounting sequence where students spend equal time learning financial and managerial accounting concepts and learn the accounting cycle from a corporate perspective This program begins by introducing students to the building blocks of the accounting cycle and builds to financial statements WileyPLUS with ORION is sold separately from the text      **The Minnesota Volunteer** ,1988      *Sustainable Solutions for Urban Water Security* Binaya Kumar Mishra,Shamik Chakraborty,Pankaj Kumar,Chitresh Saraswat,2020-08-14 This book presents solutions to address water security in rapidly

urbanizing cities and explores the new paradigms of water security in changing contexts Highlighting the latest developments in water research changes in water policy and current discourses on water security the book also provides information and tools for local stakeholders water managers and policymakers to build the capacity for sustainable water governance The book discusses a wide range of sustainable solutions and their implementation to ensure that the balance between water supply and demand remains sustainable in the long term with a focus on local solutions to build capacity and developing policy awareness for a wide range of stakeholders As the concept of urban water security in changing contexts is open to multiple interpretations the authors set out various approaches Providing an overview of the changing perspectives of urban water security in different contexts the book is based on findings of the Asia Pacific Network water security project at the United Nations University Tokyo as well as the authors current research based at Pokhara University Nepal Hosei University Tokyo Institute for the Global Environmental Strategies Japan and the Australian National University Australia The book also includes the views of international authorities such as water experts on the subject The solutions are complemented by analysis of case studies of various localized sustainable solutions at different scales The book is a valuable resource for water professionals and policymakers around the globe academics teachers working in water related areas NGOs think tanks water research institutes donor organizations and international and local water utility services

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