Fuchs Corporation uses the weighted-average method in its process costing system. This month, the beginning inventory in the first processing department consisted of 500 units. The costs and percentage completion of these units in beginning inventory were:

|  |  |  |
| --- | --- | --- |
|  | Cost | Percent Complete |
| Materials costs | $4,200 | 60% |
| Conversion costs | $5,900 | 55% |

A total of 9,400 units were started and 8,800 units were transferred to the second processing department during the month. The following costs were incurred in the first processing department during the month:

|  |  |
| --- | --- |
| Materials costs | $205,856 |
| Conversion costs | $290,858 |

The ending inventory was 80% complete with respect to materials and 20% complete with respect to conversion costs.

The cost of ending work in process inventory in the first processing department according to the company's cost system is closest to:



|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | $24,584 |
|  |  |  | $28,484 |
|  |  |  | $27,884 |
|  |  |  | $26,334 |