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| Solex Company produces a high-quality insulation material that passes through two production processes. Data for June for the first process follow: |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Units | Completionwith Respectto Materials | Completionwith Respectto Conversion |   |
| Work in process inventory, June 1 | 60,000  | 75 | % |  | 40 | % |  |   |
| Work in process inventory, June 30 | 40,000  | 50 | % |  | 25 | % |  |   |
|  |  |  |  |  |  |  |  |   |
| Materials cost in work in process inventory, June 1 |  |  |  | $ | 56,600  |  |  |   |
| Conversion cost in work in process inventory, June 1 |  |  |  | $ | 14,900  |  |  |   |
| Units started into production |  |  |  |  | 280,000  |  |  |   |
| Units transferred to the next process |  |  |  |  | 300,000  |  |  |   |
| Materials cost added during June |  |  |  | $ | 385,000  |  |  |   |
| Conversion cost added during June |  |  |  | $ | 214,500  |  |  |   |
|  |   |
|  |   |
|   | Using the weighted average method, determine the total cost of units transferred to the next process in June. |