

Cash	84,500	✓	
Accounts Receivable	245,875	✓	
Inventory	583,950	✓	
Estimated Returns Inventory	15,200	✓	
Prepaid Insurance	16,800	✓	
Store Supplies	13,800	✓	
Store Equipment	569,500	✓	
Accumulated Depreciation-Store Equipment			56,700 ✓
Accounts Payable			63,150 ✓
Salaries Payable			
Customers Refunds Payable			29,270 ✓
Common Stock			100,000 ✓
Retained Earnings			585,300 ✓
Dividends	135,000	✓	
Sales			5,376,205 ✓
Cost of Goods Sold	3,013,000	✓	
Sales Salaries Expense	720,800	✓	
Advertising Expense	292,000	✓	
Depreciation Expense			
Store Supplies Expense			
Miscellaneous Selling Expense	12,600	✓	
Office Salaries Expense	411,100	✓	
Rent Expense	88,700	✓	
Insurance Expense			
Miscellaneous Administrative Expense	7,800	✓	
	6,210,625	✓	6,210,625 ✓

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Michael Rajnik



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Nominations United States. Congress. Senate. Committee on Energy and Natural Resources,2013 *Congressional Record*
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