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4.4

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Selected year-end account balances from the adjusted trial balance as of December 31, 2017, for Sarasota Corp. is provided below.

	Debit	Credit
Accounts Receivable	\$ 69,700	
Dividends	25,250	
Depreciation Expense	12,670	
Equipment	204,290	
Salaries and Wages Expense	87,460	
Accounts Payable		\$ 50,880
Accumulated Depreciation - Equipment		110,310
Unearned Rent Revenue		21,980

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**David Halliday, Robert Resnick, Jearl
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