

Year End: March 31, 2020
Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	3/31/2020	Wilhelm Irrevocable Trust Receivable	1410	-	9,406.02
		Deferred Inflow - Judson E. Wilhelm	2100-2237	9,406.02	-
				<u>9,406.02</u>	<u>9,406.02</u>
		To update Wilhelm Irrevocable Trust/QTIP amount receivable based on passage of time			
2	3/31/2020	Current Annuity Obligation	2050-2257	-	1,563.92
		Current Annuity Obligation	2050-2250	-	10,600.00
		Deferred Inflow - Alan & Sandra K.	2100-2250	-	156.40
		Change in Value of Annuity	4250-2250	12,320.32	-
				<u>12,320.32</u>	<u>12,320.32</u>
		To update Kaplan gift annuity amounts based on confirmed account value and passage of time			
