

LIST OF SHARED TRANSACTIONS - ACCTS 620-5 & 620-7

MATERIALS & SUPPLIES		DATE	CK #	55% of Total Purchase	
				CK AMOUNT	
620-5	BLACKBURN MANUFACTURING	1/15	5710	\$	204.27 \$
620-5	FASTENAL CO	1/31	5737	\$	184.34 \$
620-5	NORTHERN SAFETY CO	1/31	5738	\$	21.40 \$
620-5	LP EXPRESS WASTE	2/15	5776	\$	82.50 \$
620-5	NORTHERN SAFETY CO	2/15	5777	\$	28.23 \$
620-5	HAYDEN ELECTRIC	2/15	5778	\$	164.53 \$
620-5	BARRET FISHER CO	2/28	5799	\$	73.72 \$
620-5	USA BLUEBOOK	2/28	5800	\$	165.98 \$
620-5	BIG RIVER RUBBER & GASKET	2/28	5801	\$	127.54 \$
620-5	LP EXPRESS WASTE	3/15	5833	\$	82.50 \$
620-5	AUTRY'S SEPTIC TANK SERVICE	3/31	5856	\$	138.32 \$
620-5	LP EXPRESS	4/15	5889	\$	82.50 \$
620-5	FASTENAL CO	4/15	5890	\$	103.06 \$
620-5	ERB EQUIPMENT	4/15	5891	\$	247.72 \$
620-5	THE HOME DEPOT	4/15	5906	\$	199.85 \$
620-5	O'BRYAN IMPLEMENT SALES	4/15	5907	\$	391.69 \$
620-5	MENARD'S	4/15	5908	\$	101.16 \$
620-5	HACH	4/30	5919	\$	122.45 \$
620-5	LOWE'S	4/30	5935	\$	87.30 \$
620-5	THE HOME DEPOT	5/15	5951	\$	75.25 \$
620-5	REPUBLIC SERVICES	5/15	5952	\$	82.50 \$
620-5	O'BRYAN IMPLEMENT SALES	5/15	5953	\$	82.83 \$
620-5	USA BLUE BOOK	5/15	5954	\$	143.58 \$
620-5	WINSUPPLY	5/15	5955	\$	87.82 \$
620-5	NORTHERN SAFETY CO	5/15	5956	\$	81.95 \$
620-5	HILTI	5/15	5957	\$	35.80 \$
620-5	WBR - BRUCE TRI-STATE ROOFING	5/15	5958	\$	229.90 \$
620-5	BARRET FISHER CO	5/31	5978	\$	112.53 \$
620-5	HAGAN'S OUTDOOR EQUIPMENT	5/31	5979	\$	341.90 \$
620-5	FASTENAL CO	5/31	5980	\$	154.59 \$
620-5	USA BLUE BOOK	5/31	5981	\$	204.14 \$
620-5	NORTHERN SAFETY CO	5/31	5982	\$	79.20 \$
620-5	POLLARD WATER	5/31	5983	\$	58.31 \$
620-5	LOWE'S	5/31	6000	\$	50.53 \$
620-5	THE HOME DEPOT	6/15	6017	\$	103.09 \$
620-5	REPUBLIC SERVICES	6/15	6018	\$	40.00 \$
620-5	BARRET FISHER CO	6/15	6019	\$	112.53 \$
620-5	NORTHERN SAFETY	6/15	6020	\$	219.73 \$
620-5	WINSUPPLY	6/15	6021	\$	38.57 \$

MATERIALS & OFFICE SUPPLIES		DATE	CK #	CK AMOUNT	
620-7	U S POSTAL SERVICE	1/15	5719	\$	3,960.00 \$
620-7	QUILL CORP	2/15	5792	\$	79.72 \$
620-7	STANDARD COFFEE SERVICE	2/28	5802	\$	48.60 \$
620-7	STANDARD COFFEE SERVICE	3/31	5859	\$	31.11 \$
620-7	STANDARD COFFEE SERVICE	4/30	5921	\$	31.11 \$
620-7	QUILL CORP	4/30	5922	\$	764.40 \$
620-7	QUILL CORP	5/15	5962	\$	38.49 \$
620-7	PIRAHNA MOBILE SHREDDING	5/15	5963	\$	139.01 \$
620-7	STANDARD COFFEE SERVICE	5/31	5985	\$	36.17 \$
620-7	KUSTOM KWIK PRINT	5/31	5987	\$	63.13 \$
620-7	STANDARD COFFEE SERVICE	6/15	6035	\$	43.50 \$

ACCOUNT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	NET CHANGE	ENDING BALANCE
	12/15/19	246.13	0.00	6367	VERIZON	
	12/15/19	133.00	0.00	6368	VERIZON	
	12/15/19	98.90	0.00	6369	TIME WARNER CABLE	
	12/31/19	0.00	118.00-	GJ 12	GENERAL JOURNAL - DEC	
	12/31/19	233.14	0.00	GJ 12	GENERAL JOURNAL - DEC	
	12/31/19	631.46	0.00	GJ 12	GENERAL JOURNAL - DEC	
620-5	MATERIALS & SUPPLIES	0.00	125,579.92	7,170.97-	118,408.95	118,408.95
	TRX-DATE	DR-AMOUNT	CR-AMOUNT	SOURCE	REFERENCE	
	01/15/19	204.27	0.00	5710	BLACKBURN MFG	
	01/15/19	591.50	0.00	5713	UTILITY SERVICE CO	
	01/15/19	1,125.00	0.00	5731	JEFF JOHNSON	
	01/31/19	184.34	0.00	5737	FASTENAL CO	
	01/31/19	21.40	0.00	5738	NORTHERN SAFETY	
	01/31/19	10.48	0.00	5739	BIG RIVER RUBBER & GASKET	
	01/31/19	48.00	0.00	574	MILES LP GAS	
	02/15/19	200.00	0.00	5765	OMU	
	02/15/19	1,059.00	0.00	5771	G & C SUPPLY CO	
	02/15/19	613.09	0.00	5772	THE C I THORNBURG CO	
	02/15/19	187.60	0.00	5773	UTILITY SUPPLY CO	
	02/15/19	19.44	0.00	5774	LOWE'S	
	02/15/19	153.81	0.00	5775	THE HOME DEPOT	
	02/15/19	82.50	0.00	5776	L P EXPRESS WASTE	
	02/15/19	28.23	0.00	5777	NORTHERN SAFETY CO	
	02/15/19	164.53	0.00	5778	HAYDEN ELECTRIC	
	02/28/19	73.72	0.00	5799	BARRET - FISHER CO	
	02/28/19	165.98	0.00	5800	USA BLUE BOOK	
	02/28/19	127.54	0.00	5801	BIG RIVER RUBBER & GASKET	
	03/15/19	200.00	0.00	5819	OMU	
	03/15/19	754.63	0.00	5828	G & C SUPPLY CO	
	03/15/19	170.95	0.00	5829	THE C I THORNBURG CO	
	03/15/19	76.84	0.00	5831	UTILITY SUPPLY CO	
	03/15/19	17.30	0.00	5832	LOWE'S	
	03/15/19	82.50	0.00	5833	L P EXPRESS WASTE	
	03/15/19	114.10	0.00	5834	SCOTT BAIRD	
	03/31/19	1,757.19	0.00	5855	CUMMINS CROSSPOINTE	
	03/31/19	138.32	0.00	5856	AUTRY'S SEPPTIC TANK	
	03/31/19	3,745.00	0.00	5857	ITM, INC	
	03/31/19	0.00	125.69-	GJ 03	GENERAL JOURNAL - MAR	
	04/15/19	200.00	0.00	5878	OMU	
	04/15/19	901.10	0.00	5886	G & C SUPPLY	
	04/15/19	125.69	0.00	5887	UTILITY SUPPLY CO	
	04/15/19	285.00	0.00	5888	THE C I THORNBURG CO	
	04/15/19	82.50	0.00	5889	L P EXPRESS WASTE	
	04/15/19	103.06	0.00	5890	FASTENAL CO	
	04/15/19	247.72	0.00	5891	ERB EQUIPMENT	
	04/15/19	500.00	0.00	5893	JEFF JOHNSON	
	04/15/19	199.85	0.00	5906	THE HOME DEPOT	
	04/15/19	391.69	0.00	5907	O'BRYAN IMPLEMENT SALES	
	04/15/19	101.16	0.00	5908	MENARD'S	
	04/30/19	3,598.00	0.00	5917	ITM, INC	

ACCOUNT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	NET CHANGE	ENDING BALANCE
04/30/19	122.45	0.00	5919 HACH CO			
04/30/19	87.30	0.00	5935 LOWE'S			
04/30/19	0.00	75.00-	GJ 04 GENERAL JOURNAL - APR			
04/30/19	0.01	0.00	GJ 04 GENERAL JOURNAL - APR			
05/15/19	200.00	0.00	5941 OMU			
05/15/19	711.90	0.00	5949 G & C SUPPLY			
05/15/19	23.56	0.00	5950 THE C I THORNBURG CO			
05/15/19	75.25	0.00	5951 THE HOME DEPOT			
05/15/19	82.50	0.00	5952 REPUBLIC SERVICES			
05/15/19	82.83	0.00	5953 O'BRYAN'S IMPLEMENT SALES			
05/15/19	143.58	0.00	5954 USA BLUEBOOK			
05/15/19	81.95	0.00	5956 NORTHERN SAFETY			
05/15/19	87.82	0.00	5955 WINSUPPLY			
05/15/19	35.80	0.00	5957 HILTI			
05/15/19	229.90	0.00	5958 BRUCE'S TRI STATE ROOFING			
05/15/19	524.53	0.00	5967 B B & T BANKCARD CORP			
05/15/19	1,500.00	0.00	5974 JEFF JOHNSON			
05/31/19	112.53	0.00	5978 BARRET FISHER CO			
05/31/19	341.90	0.00	5979 HAGAN'S OUTDOOR EQUIPMENT			
05/31/19	154.59	0.00	5980 FASTENAL CO			
05/31/19	204.14	0.00	5981 USA BLUEBOOK			
05/31/19	79.20	0.00	5982 NORTHERN SAFETY			
05/31/19	58.31	0.00	5983 POLLARD WATER			
05/31/19	50.53	0.00	6000 LOWE'S			
06/15/19	200.00	0.00	6005 OMU			
06/15/19	2,057.86	0.00	6014 G & C SUPPLY CO			
06/15/19	258.94	0.00	6015 UTILITY SUPPLY CO			
06/15/19	103.09	0.00	6017 THE HOME DEPOT			
06/15/19	40.00	0.00	6018 REPUBLIC SERVICES			
06/15/19	112.53	0.00	6019 BARRET - FISHER CO			
06/15/19	219.73	0.00	6020 NORTHERN SAFETY CO			
06/15/19	38.57	0.00	6021 WINSUPPLY			
06/15/19	185.51	0.00	6030 B B & T BANKCARD CORP			
06/30/19	1,390.00	0.00	6043 EROSION RESOURCES			
06/30/19	2,940.00	0.00	6044 ITM, INC			
06/30/19	140.00	0.00	6045 HAYDEN ELECTRIC			
06/30/19	0.00	120.00-	GJ 06 GENERAL JOURNAL - JUN			
07/15/19	200.00	0.00	6068 OMU			
07/15/19	1,149.20	0.00	6079 G & C SUPPLY CO			
07/15/19	770.44	0.00	6080 THE C I THORNBURG CO			
07/15/19	22.20	0.00	6081 THE HOME DEPOT			
07/15/19	56.05	0.00	6082 REPUBLIC SERVICES			
07/15/19	42.36	0.00	6083 MENARD'S			
07/15/19	125.00	0.00	6085 JEFF JOHNSON			
07/15/19	59.45	0.00	6096 B B & T BANKCARD CORP			
07/31/19	140.00	0.00	6103 HAYDEN ELECTRIC			
07/31/19	250.00	0.00	6104 PERF-A-LAWN			
07/31/19	60.00	0.00	6105 DAVID SOWDERS PLUMBING			
07/31/19	1,246.00	0.00	6129 ITM, INC			
08/15/19	200.00	0.00	6136 OMU			
08/15/19	1,313.95	0.00	6143 G & C SUPPLY CO			

GENERAL LEDGER TRIAL BALANCE

ACCOUNT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	NET CHANGE	ENDING BALANCE
	08/15/19	304.69				
	08/15/19	822.00	0.00 6144			UTILITY SUPPLY
	08/15/19	41.68	0.00 6145			THE C I THORNBURG CO
	08/15/19	173.42	0.00 6146			LOWE'S
	08/15/19	29.00	0.00 6147			THE HOME DEPOT
	08/15/19	222.50	0.00 6148			BARRET FISHER CO
	08/15/19	1,596.00	0.00 6149			OWENSBORO CONCRETE CO
	08/15/19	225.00	0.00 6150			ITM, INC
	08/31/19	112.10	0.00 6152			PATTI GARST
	08/31/19	56.05	0.00 6164			REPUBLIC SERVICES
	08/31/19	950.00	0.00 6166			BRYAN'S PEST CONTROL
	09/15/19	200.00	0.00 6167			HDM CONTRACTING
	09/15/19	1,113.28	0.00 6183			OMU
	09/15/19	1,050.70	0.00 6193			G & C SUPPLY CO
	09/15/19	77.62	0.00 6194			UTILITY SUPPLY CO
	09/15/19	2,422.00	0.00 6195			LOWE'S
	09/15/19	250.00	0.00 6196			ITM, INC
	09/15/19	89.98	0.00 6197			HDM CONTRACTING LLC
	09/30/19	56.05	0.00 6206			B B & T BANKCARD CORP
	09/30/19	103.58	0.00 6216			REPUBLIC SERVICES
	09/30/19	213.08	0.00 6217			FASTENAL CO
	09/30/19	219.13	0.00 6218			EVAPAR
	09/30/19	780.87	0.00 6219			BLACKBURN MANUFACTURING
	09/30/19	1,121.00	0.00 6220			CUMMINS CROSSPOINTE
	09/30/19	115.15	0.00 6222			ALLEN ASPHALT
	10/15/19	200.00	0.00 6239			LOWE'S
	10/15/19	1,437.52	0.00 6245			OMU
	10/15/19	2,428.80	0.00 6255			G & C SUPPLY CO
	10/15/19	1,261.74	0.00 6256			UTILITY SUPPLY CO
	10/15/19	365.78	0.00 6258			THE C I THORNBURG CO
	10/15/19	122.13	0.00 6260			HAYDEN ELECTRIC
	10/15/19	163.91	0.00 6261			ERB EQUIPMENT
	10/15/19	375.00	0.00 6262			USA BLUE BOOK
	10/31/19	56.05	0.00 6264			JEFF JOHNSON
	10/31/19	1,520.86	0.00 6279			REPUBLIC SERVICES
	10/31/19	332.45	0.00 6280			UTILITY SERVICE CO
	10/31/19	129.75	0.00 6281			HAGAN'S OUTDOOR EQUIPMENT
	10/31/19	322.43	0.00 6295			LOWE'S
	10/31/19	0.00	0.00 6301			PERF-A-LAWN
	11/15/19	200.00	1,823.61-	GJ 10		GENERAL JOURNAL - OCT
	11/15/19	654.29	0.00 6306			OMU
	11/15/19	5,578.14	0.00 6316			G & C SUPPLY CO
	11/15/19	2,743.80	0.00 6317			UTILITY SUPPLY CO
	11/15/19	440.00	0.00 6318			THE C I THORNBURG CO
	11/15/19	36.56	0.00 6320			J & J SUPPLY
	11/15/19	212.40	0.00 6321			THE HOME DEPOT
	11/15/19	58.00	0.00 6322			ITM, INC
	11/15/19	11.98	0.00 6323			R C BRATCHER
	11/15/19	39,660.31	0.00 6324			GORDON'S TRUE VALUE
	11/15/19	585.66	0.00 6326			UTILITY SERVICE CO
	11/19/19	536.25	0.00 6337			PERF-A-LAWN
			0.00 6339			PERF-A-LAWN

ACCOUNT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	NET CHANGE	ENDING BALANCE
	11/30/19	56.05	0.00	6343	REPUBLIC SERVICES	
	11/30/19	275.02	0.00	6344	NORTHERN SAFETY CO	
	11/30/19	303.30	0.00	6345	SUPERB HEATING & COOLING	
	11/30/19	750.00	0.00	6346	UTILITY SERVICE CO	
	11/30/19	750.00	0.00	6357	UTILITY SERVICE CO	
	11/30/19	583.00	0.00	6358	HDM CONTRACTING, LLC	
	11/30/19	0.00	5,026.67-	GJ 11	GENERAL JOURNAL - NOV	
	12/15/19	200.00	0.00	6363	OMU	
	12/15/19	3,232.25	0.00	6372	G & C SUPPLY CO	
	12/15/19	771.00	0.00	6373	UTILITY SUPPLY CO	
	12/15/19	1,320.89	0.00	6374	THE C I THORNBURG CO	
	12/15/19	46.77	0.00	6375	THE HOME DEPOT	
	12/15/19	93.17	0.00	6376	NORTHERN SAFETY CO	
	12/15/19	141.25	0.00	6377	FASTENAL CO	
	12/15/19	250.00	0.00	6378	HDM CONTRACTING	
	12/15/19	420.00	0.00	6379	STRAEFFER PUMP & SUPPLY	
	12/15/19	214.00	0.00	6380	ITM, INC	
	12/15/19	1,389.03	0.00	6381	EVAPAR	
	12/31/19	1,856.20	0.00	GJ 12	GENERAL JOURNAL - DEC	
	12/31/19	2,012.58	0.00	GJ 12	GENERAL JOURNAL - DEC	
	12/31/19	1,972.23	0.00	GJ 12	GENERAL JOURNAL - DEC	

TRX-DATE	DR-AMOUNT	CR-AMOUNT	SOURCE	REFERENCE			
620-7	MATERIALS & OFFICE SUPPLIES		0.00	38,160.82	0.00	38,160.82	38,160.82
01/15/19	2,000.00	0.00	5718	U S POSTAL SERVICE			
01/15/19	3,960.00	0.00	5719	U S POSTAL SERVICE			
01/31/19	40.66	0.00	5741	XEROGRAPHIC BUSINESS SOLUTIONS			
01/31/19	40.00	0.00	GJ 01	GENERAL JOURNAL - JAN			
01/31/19	285.30	0.00	GJ 01	GENERAL JOURNAL - JAN			
02/15/19	2,000.00	0.00	5781	U S POST OFFICE			
02/15/19	401.64	0.00	5789	B B & T BANKCARD CORP			
02/15/19	79.72	0.00	5792	QUILL CORP			
02/28/19	48.60	0.00	5802	STANDARD COFFEE SERVICE			
02/28/19	30.00	0.00	GJ 02	GENERAL JOURNAL - FEB			
02/28/19	225.20	0.00	GJ 02	GENERAL JOURNAL - FEB			
03/15/19	2,000.00	0.00	5836	U S POSTAL SERVICE			
03/15/19	223.90	0.00	5841	B B & T BANKCARD CORP			
03/31/19	31.11	0.00	5859	STANDARD COFFEE SERVICE			
03/31/19	40.04	0.00	5860	BLUEGRASS COMMUNICATIONS			
03/31/19	10.00	0.00	GJ 03	GENERAL JOURNAL - MAR			
03/31/19	265.40	0.00	GJ 03	GENERAL JOURNAL - MAR			
03/31/19	3.00	0.00	GJ 03	GENERAL JOURNAL - MAR			
04/15/19	2,000.00	0.00	5896	U S POSTAL SERVICE			
04/15/19	44.06	0.00	5897	XEROGRAPHIC BUSINESS SOLUTIONS			
04/30/19	31.11	0.00	5921	STANDARD COFFEE SERVICE			
04/30/19	764.40	0.00	5922	QUILL CORP			
04/30/19	10.00	0.00	GJ 04	GENERAL JOURNAL - APR			
04/30/19	235.80	0.00	GJ 04	GENERAL JOURNAL - APR			
05/15/19	2,000.00	0.00	5961	U S POSTAL SERVICE			
05/15/19	38.49	0.00	5962	QUILL CORP			
05/15/19	139.01	0.00	5963	PIRANHA MOBILE SHREDDING			

ACCOUNT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	NET CHANGE	ENDING BALANCE
05/15/19	524.89	0.00	5967 B B & T BANKCARD CORP			
05/31/19	36.17	0.00	5985 STANDARD COFFEE SERVICE			
05/31/19	47.82	0.00	5986 XEROGRAPHIC BUSINESS SOLUTIONS			
05/31/19	63.13	0.00	5987 KUSTOM KWIK PRINT			
05/31/19	39.00	0.00	GJ 05 GENERAL JOURNAL - MAY			
05/31/19	248.10	0.00	GJ 05 GENERAL JOURNAL - MAY			
06/15/19	2,000.00	0.00	6023 U S POSTAL SERVICE			
06/15/19	43.50	0.00	6035 STANDARD COFFEE SERVICE			
06/30/19	613.88	0.00	6046 UNITED SYSTEMS			
06/30/19	248.60	0.00	GJ 06 GENERAL JOURNAL - JUN			
06/30/19	10.00	0.00	GJ 06 GENERAL JOURNAL - JUN			
07/15/19	2,000.00	0.00	6089 U S POSTAL SERVICE			
07/15/19	41.88	0.00	6090 STANDARD COFFEE SERVICE			
07/15/19	278.38	0.00	6096 B B & T BANKCARD CORP			
07/31/19	36.70	0.00	6107 XEROGRAPHIC BUSINESS SOL			
07/31/19	250.80	0.00	6108 KUSTOM KWIK PRINT			
07/31/19	30.00	0.00	GJ 07 GENERAL JOURNAL - JUL			
07/31/19	249.70	0.00	GJ 07 GENERAL JOURNAL - JUL			
07/31/19	112.17	0.00	GJ 07 GENERAL JOURNAL - JUL			
07/31/19	50.00	0.00	6115 KRWA			
08/15/19	2,000.00	0.00	6155 U S POSTAL SERVICE			
08/15/19	370.48	0.00	6156 QUILL CORP			
08/31/19	30.00	0.00	GJ 08 GENERAL JOURNAL - AUG			
08/31/19	260.70	0.00	GJ 08 GENERAL JOURNAL - AUG			
09/15/19	417.99	0.00	6203 UNITED SYSTEMS			
09/15/19	2,100.00	0.00	6201 U S POSTAL SERVICE			
09/15/19	44.86	0.00	6202 STANDARD COFFEE SERVICE			
09/30/19	563.40	0.00	6223 QUILL CORP			
09/30/19	20.00	0.00	GJ 09 GENERAL JOURNAL - SEP			
09/30/19	253.00	0.00	GJ 09 GENERAL JOURNAL - SEP			
10/15/19	2,100.00	0.00	6267 U S POSTAL SERVICE			
10/15/19	42.37	0.00	6268 XEROGRAPHIC BUSINESS SOL			
10/15/19	34.43	0.00	6269 STANDARD COFFEE SERVICE			
10/31/19	34.57	0.00	6296 STANDARD COFFEE SERVICE			
10/31/19	10.00	0.00	GJ 10 GENERAL JOURNAL - OCT			
10/31/19	244.10	0.00	GJ 10 GENERAL JOURNAL - OCT			
11/15/19	2,100.00	0.00	6328 U S POSTAL SERVICE			
11/15/19	196.13	0.00	6329 UNITED SYSTEMS			
11/15/19	338.11	0.00	6333 B B & T BANKCARD CORP			
11/30/19	30.00	0.00	GJ 11 GENERAL JOURNAL - NOV			
11/30/19	284.20	0.00	GJ 11 GENERAL JOURNAL - NOV			
12/15/19	2,100.00	0.00	6383 U S POSTAL SERVICE			
12/15/19	34.59	0.00	6384 STANDARD COFFEE SERVICE			
12/15/19	40.57	0.00	6385 XEROGRAPHIC BUSINESS SOLUTIONS			
12/15/19	84.79	0.00	6389 B B & T BANKCARD CORP			
12/31/19	20.00	0.00	GJ 12 GENERAL JOURNAL - DEC			
12/31/19	294.90	0.00	GJ 12 GENERAL JOURNAL - DEC			
12/31/19	34.59	0.00	GJ 12 GENERAL JOURNAL - DEC			
12/31/19	138.65	0.00	GJ 12 GENERAL JOURNAL - DEC			
12/31/19	66.23	0.00	GJ 12 GENERAL JOURNAL - DEC			