

Source of capital		
Debit	Cash	\$ [REDACTED]
Credit	System loan	\$ [REDACTED]
Use of capital		
Dr	Land - B&H	\$ [REDACTED]
Dr	Land - JCG	\$ [REDACTED]
Dr	PP&E - B&H	\$ [REDACTED]
Dr	PP&E - JCG	\$ [REDACTED]
Cr	Accum depre - B&H	\$ [REDACTED]
Cr	Accum depre - JCG	\$ [REDACTED]
Cr	Cash	\$ [REDACTED]