

# LIST

OF

# TRANSACTIONS

1 June 2015

Cash  
contribution to  
equity: \$3,000

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12 June 2015

Purchase of Raw  
Materials: \$500  
(50% deferred  
payment)

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26 June 2015

Utility expenses  
\$150

10 June 2015

Acquisition of  
lemonade stand:  
\$1,000

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26 June 2015

Revenues : \$1,200  
(Raw Materials  
for \$400 )

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15 July 2015

Purchase of Raw  
Materials: \$900  
(Paid in cash)

# LIST

OF

# TRANSACTIONS

20 August 2015

Revenues : \$2,700  
(Raw Materials for  
\$900 )

20 August 2015

10% Depreciation  
of Lemonade  
Stand

20 August 2015

Utility expenses  
\$200