

1. Pre-workshop prep
 - a. Set up the room in groups of 6 with recipe and cash pouch already on the desks/tables - give people \$10 bills as they walk in the door
 - b. Price list in English & Spanish
 - c. Set up materials table
2. Introductions (5-10 min)
 - a. Facilitators intro
 - b. Participants intro or poll (Representing developer org? Worker co-op? Under 5 members? 5-10? etc)
3. Forming groups and COGS (10 min)
 - a. Potentially re-shuffle groups
 - b. Co-op members invest \$10
 - c. Using price list and **COGS worksheet (each group gets same recipe for now)**, and calculate COGS & labor costs
4. Pre-operations: Buy "materials", make lemonade, pay workers for labor, generate financials (at least 20 min)
 - a. each group generates **balance sheet**
5. Operations - one week's time (at least 40 min)
 - a. "Customers" (facilitators) circulate, purchase "lemonade", exchange \$ for lemonade & receipt, co-op logs sales on a **receipt pad (with duplicates)**
 - b. **Cash flow statement**
 - b.i. Analysis: So, we know how much cash we have at the beginning and end of the period. What does that tell us about our business? Does it tell us how ready we are for our customers? Some businesses will have spent all their cash on equipment and inventory, and don't have any left to pay workers or make change for customers. Some will not have bought enough equipment or inventory, and will still have a lot of cash in hand. Where is the record of how much each person invested, and what that investment is now worth?
 - c. Balance sheet
 - d. **P&L**
6. Break it down (10min)
 - a. What are the benefits generated by this business operating? (lemonade to customers, jobs to workers, income for suppliers, street traffic for neighboring businesses, returns to members, investors)