

Planet Ice
Account Listing
 April 12, 2001

Account	Type
B.I.S. Checking - US	Bank
B.I.S. Money Market - US	Bank
BIS Checking - Cenwest	Bank
BIS Savings - Cenwest	Bank
Accounts Receivable	Accounts Receivable
Inventory Asset	Other Current Asset
Prepaid Expenses	Other Current Asset
Prepaid Expenses:Prepaid Insurance	Other Current Asset
Prepaid Expenses:Prepaid Taxes	Other Current Asset
Undeposited Funds	Other Current Asset
Accumulated Depreciation	Fixed Asset
Equipment	Fixed Asset
Furniture & Fixtures	Fixed Asset
Office Equipment	Fixed Asset
Sound/Lighting	Fixed Asset
Advance/John Burley	Other Asset
Inventory	Other Asset
Inventory:Birthday Party Supplies	Other Asset
Inventory:Pro Shop Inventory	Other Asset
Inventory:Snack Bar Inventory	Other Asset
Accounts Payable	Accounts Payable
Accrued Liabilities	Other Current Liability
Accrued Liabilities:Accrued Capital Stock	Other Current Liability
Accrued Liabilities:Accrued Expense	Other Current Liability
Accrued Liabilities:Accrued Interest Payable	Other Current Liability
Accrued Liabilities:Accrued Payroll	Other Current Liability
Advanced From Shareholder	Other Current Liability
Deferred Revenue	Other Current Liability
Payroll Liabilities	Other Current Liability
Payroll Liabilities:Richland Occ Priv Tax	Other Current Liability
Sales Tax Payable	Other Current Liability
Sales Tax Payable:Pro Shop Tax Payable	Other Current Liability
Sales Tax Payable:Snack Bar Tax Payable	Other Current Liability
Lease Payable	Long Term Liability
Loan Payable	Long Term Liability
Loan Payable:Loan Payable - BRS	Long Term Liability
Loan Payable:Loan Payable - Shareholder	Long Term Liability
*Retained Earnings	Equity
Additional Paid in Capital	Equity
Capital Stock	Equity
Opening Bal Equity	Equity
Retained Earnings	Equity
Admissions	Income
Admissions:Adult Hockey Leagues	Income
Admissions:Drop-In	Income
Admissions:Family Night	Income
Admissions:Father & Son	Income
Admissions:Freestyle	Income
Admissions:Group	Income
Admissions:Holiday Skate	Income
Admissions:Public Skating	Income
Admissions:Public Skating:Helmet Rental	Income
Admissions:Public Skating:Skate Rental	Income

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Admissions:Spectator	Income
Advertising	Income
Advertising:Batterboards	Income
Advertising:Miscellaneous	Income
Advertising:Scoreboard	Income
Advertising:Wall	Income
Advertising:Zamboni	Income
Birthdays	Income
Birthdays:Deposits	Income
Birthdays:Miscellaneous	Income
Birthdays:Parties	Income
Class Lessons-Hockey	Income
Class Lessons-Hockey:Camps	Income
Class Lessons-Hockey:Clinics	Income
Class Lessons-Hockey:In-House Leagues	Income
Class Lessons-Hockey:Learn To Play Hockey	Income
Class Lessons-Skating	Income
Class Lessons-Skating:Learn To Skate	Income
Class Lessons-Skating:Seminars	Income
Class Lessons-Skating:Skate with Me	Income
Class Lessons-Skating:Skating Schools	Income
Discount Income	Income
Employee Purchases - Paid	Income
Finance Charges	Income
Ice Time	Income
In-House Games	Income
Misc. Income	Income
Pro Shop	Income
Pro Shop:Camps	Income
Pro Shop:Clinics	Income
Pro Shop:Deposit On Merchandise	Income
Pro Shop:Gift Certificate	Income
Pro Shop:Group Deposits	Income
Pro Shop:In-House League	Income
Pro Shop:In-House League:Spring League	Income
Pro Shop:In-House League:Spring League:Sponsor	Income
Pro Shop:In-House League:Summer Leagues	Income
Pro Shop:In-House League:Summer Leagues:Sponsor	Income
Pro Shop:ISI	Income
Pro Shop:Private Ice Rental	Income
Pro Shop:Skate Sharpening	Income
Pro Shop:Summer Passes	Income
Pro Shop:USA Hockey	Income
Pro Shop - TAXABLE	Income
Snack Bar	Income
Other Income	Other Income
Other Income:Adjustment on Deposit	Other Income
Other Income:Adult League Fines/Registration	Other Income
Other Income:Discount On Sales Tax	Other Income
Other Income:Games	Other Income
Other Income:Interest Income	Other Income
Other Income:Lockers	Other Income
Other Income:Refund/Reimbursement	Other Income

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Other Income:Snack Machines	Other Income
Cost Of Goods Sold	Cost of Goods Sold
Cost Of Goods Sold:Direct Usage Advertising	Cost of Goods Sold
Cost Of Goods Sold:Direct Usage Birthdays	Cost of Goods Sold
Cost Of Goods Sold:Direct Usage Pro Shop	Cost of Goods Sold
Cost Of Goods Sold:Direct Usage Snack Bar	Cost of Goods Sold
Cost Of Goods Sold:Freight In - Pro Shop	Cost of Goods Sold
Adjustment In Deposit	Expense
Advertising Expense	Expense
Advertising Expense:Newspaper	Expense
Advertising Expense:Print	Expense
Advertising Expense:Promotional	Expense
Advertising Expense:Radio	Expense
Advertising Expense:TV	Expense
Advertising Expense:Website	Expense
Auto Expense	Expense
Bank Charges	Expense
Birthday Party Expenses	Expense
Birthday Party Expenses:Birthday Party Cake/Cookies	Expense
Birthday Party Expenses:Birthday Party Supplies	Expense
Building/Grounds	Expense
Building/Grounds:Lease	Expense
Building/Grounds:Maintenance	Expense
Building/Grounds:Sanitation/Janitorial	Expense
Building/Grounds:Service Contracts	Expense
Building/Grounds:Service Contracts:Fire Extinguishers	Expense
Building/Grounds:Service Contracts:Photocopier	Expense
Building/Grounds:Service Contracts:Snow Plowing	Expense
Class Lessons - Skating	Expense
Class Lessons - Skating:Instructor Reimbursement	Expense
Class Lessons - Skating:Patches	Expense
Class Lessons - Skating:Refreshments	Expense
Class Lessons Hockey	Expense
Class Lessons Hockey:Commissions/Incentives	Expense
Class Lessons Hockey:Operating Expenses	Expense
Class Lessons Hockey:Operating Expenses:Camps	Expense
Class Lessons Hockey:Operating Expenses:Clinics	Expense
Class Lessons Hockey:Operating Expenses:In-House Leagues	Expense
Class Lessons Hockey:Operating Expenses:Learn-To-Play-Hockey	Expense
Class Lessons Hockey:Payroll	Expense
Class Lessons Hockey:Payroll:Camps	Expense
Class Lessons Hockey:Payroll:Clinics	Expense
Class Lessons Hockey:Payroll:In-House Leagues	Expense
Class Lessons Hockey:Payroll:In-House Leagues:Adult Leagues	Expense
Class Lessons Hockey:Payroll:In-House Leagues:Squirt/PeeWee Leagues	Expense
Class Lessons Hockey:Payroll:Learn-To-Play-Hockey	Expense
Contributions	Expense
Depreciation Expense	Expense
Dues/Subscriptions	Expense
Employee Purchase	Expense
Entertainment	Expense
Equipment Expenses	Expense
Equipment Expenses:Lease	Expense

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Equipment Expenses:Office Equipment	Expense
Equipment Expenses:Rental	Expense
Equipment Expenses:Repair/Maintenance	Expense
Holiday Decorations/Expenses	Expense
In-House Leagues	Expense
In-House Leagues:Spring League	Expense
In-House Leagues:Summer League	Expense
Incentive Programs	Expense
Insurance Expense	Expense
Interest Expense	Expense
Interest Expense - Lease	Expense
John Burley Take Out	Expense
Licenses/Permits	Expense
Miscellaneous Expenses	Expense
Payroll Expenses	Expense
Payroll Expenses:Commissions/Incentives	Expense
Payroll Expenses:General Payroll	Expense
Payroll Expenses:Payroll Taxes	Expense
Penaltys/Charges	Expense
Personal Property Tax	Expense
Postage	Expense
Professional Development	Expense
Refund/Reimbursement	Expense
Resurfacer Expenses	Expense
Resurfacer Expenses:Resurfacer Gas	Expense
Resurfacer Expenses:Resurfacer Repair/Maintenance	Expense
Service Fees	Expense
Service Fees:Consulting	Expense
Service Fees:EMT	Expense
Service Fees:Fire/Security	Expense
Service Fees:Legal/Accounting	Expense
Service Fees:Professional	Expense
Service Fees:Referee	Expense
Snack Bar Waste	Expense
Supplies	Expense
Supplies:Office Supplies	Expense
Supplies:Pro Shop Supplies	Expense
Supplies:Snack Bar Supplies	Expense
Taxes	Expense
Travel Expense	Expense
Travel Expenses	Expense
Uncategorized Expenses	Expense
Uniform Expense	Expense
Utilities	Expense
Utilities:Electric	Expense
Utilities:Gas	Expense
Utilities:Sewer/Water	Expense
Utilities:Telephone	Expense
Utilities:Waste Management	Expense