

Pipeline Safety Trust
Balance Sheet Comparison
As of April 30, 2009

	Apr 30, '09	Apr 30, '08	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1012 — WECU Checking	30,453.03	11,014.78	19,438.25	176.5%
1060 — WECU - Savings	8,500.38	26,018.33	-17,517.95	-67.3%
1081 — WECU CD II	25,982.72	25,982.72	0.00	0.0%
1082 — WECU III	0.00	26,019.38	-26,019.38	-100.0%
1083 — WECU CD 4	0.00	25,000.00	-25,000.00	-100.0%
1085 — Edward Jones CD	25,000.00	25,000.00	0.00	0.0%
1086 — Frontier Bank CD	25,000.00	0.00	25,000.00	100.0%
1090 — Advanta CD 7693	25,468.76	0.00	25,468.76	100.0%
1091 — Advanta CD 6851	27,071.82	26,060.22	1,011.60	3.9%
1092 — Advanta CD 3765	25,611.44	25,823.84	-212.40	-0.8%
Total Checking/Savings	193,088.15	190,919.27	2,168.88	1.1%
Accounts Receivable				
1210 — Reimbursements Receivable	283.15	934.61	-651.46	-69.7%
Total Accounts Receivable	283.15	934.61	-651.46	-69.7%
Other Current Assets				
1580 — Trust - Market Value	3,202,222.28	4,322,202.54	-1,119,980.26	-25.9%
Total Other Current Assets	3,202,222.28	4,322,202.54	-1,119,980.26	-25.9%
Total Current Assets	3,395,593.58	4,514,056.42	-1,118,462.84	-24.8%
Fixed Assets				
1410 — Office Furniture	750.00	750.00	0.00	0.0%
1420 — Computer Equipment	6,487.00	6,487.00	0.00	0.0%
1490 — Accumulated Depreciation	-3,836.41	-3,836.41	0.00	0.0%
Total Fixed Assets	3,400.59	3,400.59	0.00	0.0%
TOTAL ASSETS	3,398,994.17	4,517,457.01	-1,118,462.84	-24.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2130 — Payroll Taxes Payable				
2131 — 941 Taxes Payable	1,323.41	1,124.70	198.71	17.7%
2132 — SUTA Payable	485.86	529.68	-43.82	-8.3%
2133 — L&I Payable	-36.43	-42.48	6.05	-14.2%
2130 — Payroll Taxes Payable - Other	190.69	190.69	0.00	0.0%
Total 2130 — Payroll Taxes Payable	1,963.53	1,802.59	160.94	8.9%
2150 — Health Insurance Payable	144.95	-744.25	889.20	-119.5%
Total Other Current Liabilities	2,108.48	1,058.34	1,050.14	99.2%
Total Current Liabilities	2,108.48	1,058.34	1,050.14	99.2%
Total Liabilities	2,108.48	1,058.34	1,050.14	99.2%
Equity				
3001 — Opening Bal Equity	400.00	0.00	400.00	100.0%
3010 — Unrestrict (retained earnings)	4,046,977.38	4,034,395.85	12,581.53	0.3%
Net Income	-3,120.85	-6,036.60	2,915.75	-48.3%
3300 — Invstmt. Gain/Loss - Unrealized	-647,370.84	488,039.42	-1,135,410.26	-232.6%
Total Equity	3,396,885.69	4,516,398.67	-1,119,512.98	-24.8%
TOTAL LIABILITIES & EQUITY	3,398,994.17	4,517,457.01	-1,118,462.84	-24.8%