

Cryonics Institute
Statement of Assets, Liabilities, and Fund Balance
resulting from cash transactions
December 31, 2007

ASSETS	<u>General Operations</u>	<u>Contract Prepayments</u>	<u>Patient Care</u>	<u>COMBINED TOTAL</u>
Current Assets				
Checking accounts	67,581.73		0.00	67,581.73
Savings/Paypal accounts	598.04	21,626.96	0.00	22,225.00
Total Current Assets	68,179.77	21,626.96	0.00	89,806.73
Property, Equipment, And Other Assets				
Land	62,500.00			62,500.00
Building	236,596.36			236,596.36
Building improvements	90,930.82			90,930.82
Cryostats	274,927.98			274,927.98
Laboratory and office equipment	135,615.22			135,615.22
Furniture	2,676.82			2,676.82
Subtotal	803,247.20	0.00	0.00	803,247.20
Less: allowance for depreciation	(366,143.65)			(366,143.65)
Total Property, Equipment and Other Assets	437,103.55	0.00	0.00	437,103.55
Investments				
Cash balances in investment accounts			3,020.46	3,020.46
Investments, at current market value		300,000.00	945,756.97	1,245,756.97
U.S. Treasury Bills, at current market value		601,690.83	134,457.68	736,148.51
Total Investments	0.00	901,690.83	1,083,235.11	1,984,925.94
Restricted Assets				
Master Cemetery Endowment Fund			402,673.28	402,673.28
Prepaid Materials Fund			2,027.89	2,027.89
Total Restricted Assets	0.00	0.00	404,701.17	404,701.17
Note: Prepaid cryopreservation fees received before March 31, 2004 were recorded as income. After March 31, 2004 prepaid fees were recorded as a liability. All are refundable, pre-mortem. As of December 31, 2007, the remaining total of prepaid fees received before March 31, 2004 was \$413,045.63. This amount is in addition to the Refundable Prepaid Contracts liability below.				
TOTAL ASSETS	505,283.32	923,317.79	1,487,936.28	2,916,537.39
LIABILITIES AND FUND BALANCE				
Liabilities				
Withheld and payroll taxes	3,750.45			3,750.45
Net advance deposits received, non-contracts	57,613.67			57,613.67
Refundable Prepaid Contracts	0.00	510,641.25		510,641.25
Total Liabilities	61,364.12	510,641.25	0.00	572,005.37
Fund Balance				
Contributed capital	1,607,158.06	449,997.42	330,154.21	2,387,309.69
Accumulated balance (deficit) 12/31/06	(965,738.72)	33,749.28	843,951.53	(88,037.91)
Net revs (exps) year ended 12/31/2007	(110,041.65)	41,042.23	114,259.66	45,260.24
Transfers	(87,458.49)	(112,112.39)	199,570.88	0.00
Total Fund Balance	443,919.20	412,676.54	1,487,936.28	2,344,532.02
TOTAL LIABILITIES AND FUND BALANCE	505,283.32	923,317.79	1,487,936.28	2,916,537.39

Cryonics Institute
Statement of Revenues and Expenses
resulting from cash transactions
for the year ended December 31, 2007

	<u>General Operations</u>	<u>Contract Prepayments</u>	<u>Patient Care</u>	<u>COMBINED TOTAL</u>
REVENUES				
Cryonics services	291,867.69			291,867.69
Research grants	3,650.00			3,650.00
Dividends	0.00		20,203.72	20,203.72
Interest	610.61	41,098.23	4,640.74	46,349.58
Long-term capital gains (losses)			6,061.99	6,061.99
Net gain on investments			83,353.21	83,353.21
Total Revenues	296,128.30	41,098.23	114,259.66	451,486.19
EXPENSES				
Advertising	11,521.30			11,521.30
Bank charges	3,131.04	56.00	0.00	3,187.04
Cryogenes	34,359.14			34,359.14
Cryonics services and supplies	45,485.25			45,485.25
Depreciation	59,676.00			59,676.00
Dues	0.00			0.00
Facility supplies and services	6,764.65			6,764.65
Insurance	27,589.45			27,589.45
Legal and professional services	19,657.69			19,657.69
Maintenance and repair	1,252.50			1,252.50
Office supplies and services	23,032.87			23,032.87
Penalty	0.00			0.00
Pension	4,876.00			4,876.00
Rent	13,563.00			13,563.00
Research and development	6,967.64			6,967.64
Salaries and wages	107,667.08			107,667.08
Taxes	19,694.79			19,694.79
Telephone	6,279.28			6,279.28
Travel	0.00			0.00
Utilities	14,652.27			14,652.27
Federal Corporate Income Tax	0.00			0.00
Total Expenses	406,169.95	56.00	0.00	406,225.95
Operating revenues over (under) expenses	(110,041.65)	41,042.23	114,259.66	45,260.24

Cryonics Institute
Statement of Cash Flows
resulting from cash transactions
for the year ended December 31, 2007

	<u>General Operations</u>	<u>Contract Prepayments</u>	<u>Patient Care</u>	<u>COMBINED TOTAL</u>
Cash Flow From Operations				
Net revenues (expenses)	(110,041.65)	41,042.23	114,259.66	45,260.24
Add back non-cash expenses and revenues:				
Depreciation and amortization	59,676.00			59,676.00
Total Cash Flow From Operations	(50,365.65)	41,042.23	114,259.66	104,936.24
Cash Flow From Other Sources				
New memberships	73,023.04			73,023.04
Bequests received	89,266.33			89,266.33
Fixed asset purchases	(60,182.99)			(60,182.99)
Increase in withheld and payroll taxes	86.85			86.85
New contract prepayments-net	0.00	134,512.39		134,512.39
Advance deposits received, non-contract	57,613.67			57,613.67
(Increase)/Decrease in Treasury Bills		252,538.55	(94,541.22)	157,997.33
Other transfers	(87,458.49)	(112,112.39)	199,570.88	0.00
Increase in Master Cemetery Endowment Fund			(35,192.26)	(35,192.26)
Increase in Prepaid Materials Fund			(259.08)	(259.08)
Increase in investments		(300,000.00)	(213,285.58)	(513,285.58)
Total Cash Flow From Other Sources	72,348.41	(25,061.45)	(143,707.26)	(96,420.30)
TOTAL INCREASE (DECREASE) IN CASH	21,982.76	15,980.78	(29,447.60)	8,515.94
Changes In Cash Accounts				
Checking accounts	51,414.54	0.00	0.00	51,414.54
Savings accounts	(29,431.78)	15,980.78	0.00	(13,451.00)
Cash in brokerage accounts			(29,447.60)	(29,447.60)
TOTAL INCREASE (DECREASE) IN CASH	21,982.76	15,980.78	(29,447.60)	8,515.94