

Cryonics Institute
Statement of Assets, Liabilities, and Fund Balance
resulting from cash transactions
December 31, 2008

ASSETS	<u>General Operations</u>	<u>Contract Prepayments</u>	<u>Patient Care</u>	<u>COMBINED TOTAL</u>
Current Assets				
Checking accounts	74,454.38		0.00	74,454.38
Savings/Paypal accounts	533.47	920.36	0.00	1,453.83
Total Current Assets	74,987.85	920.36	0.00	75,908.21
Property, Equipment, And Other Assets				
Land	62,500.00			62,500.00
Building	236,596.36			236,596.36
Building improvements	145,228.82			145,228.82
Cryostats	352,108.76			352,108.76
Laboratory and office equipment	134,607.61			134,607.61
Furniture	2,676.82			2,676.82
Subtotal	933,718.37	0.00	0.00	933,718.37
Less: allowance for depreciation	(429,152.48)			(429,152.48)
Total Property, Equipment and Other Assets	504,565.89	0.00	0.00	504,565.89
Investments				
Cash balances in investment accounts			18,988.24	18,988.24
Investments, at current market value		200,000.00	680,571.39	880,571.39
U.S. Treasury Bills, at current market value		785,864.35	49,984.81	835,849.16
Total Investments	0.00	985,864.35	749,544.44	1,735,408.79
Restricted Assets				
Master Cemetery Endowment Fund			331,142.60	331,142.60
Prepaid Materials Fund			2,231.00	2,231.00
Total Restricted Assets	0.00	0.00	333,373.60	333,373.60
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, 2008, the remaining total of prepaid fees received before March 31, 2004 was \$412,338.95. This amount is in addition to the Refundable Prepaid Contracts liability below.				
TOTAL ASSETS	579,553.74	986,784.71	1,082,918.04	2,649,256.49
LIABILITIES AND FUND BALANCE				
Liabilities				
Withheld and payroll taxes	3,139.33			3,139.33
Net advance deposits received, non-contracts	0.00			0.00
Refundable Prepaid Contracts	0.00	617,316.25		617,316.25
Total Liabilities	3,139.33	617,316.25	0.00	620,455.58
Fund Balance				
Contributed capital	1,779,367.29	449,997.42	330,154.21	2,559,518.92
Accumulated balance (deficit) 12/31/07	(1,163,238.86)	(37,320.88)	1,157,782.07	(42,777.67)
Net revs (exps) six months ended 6/30/2008	(129,661.77)	18,466.92	(376,745.49)	(487,940.34)
Transfers	89,947.75	(61,675.00)	(28,272.75)	0.00
Total Fund Balance	576,414.41	369,468.46	1,082,918.04	2,028,800.91
TOTAL LIABILITIES AND FUND BALANCE	579,553.74	986,784.71	1,082,918.04	2,649,256.49

Cryonics Institute
Statement of Revenues and Expenses
resulting from cash transactions
for the year ended December 31, 2008

	<u>General</u> <u>Operations</u>	<u>Contract</u> <u>Prepayments</u>	<u>Patient</u> <u>Care</u>	<u>COMBINED</u> <u>TOTAL</u>
REVENUES				
Cryonics services	199,651.02			199,651.02
Research grants	25,392.45			25,392.45
Dividends	0.00		26,819.68	26,819.68
Interest	0.00	18,484.92	1,893.06	20,377.98
Long-term capital gains (losses)			180.28	180.28
Net loss on investments			(405,626.51)	(405,626.51)
Total Revenues	225,043.47	18,484.92	(376,733.49)	(133,205.10)
EXPENSES				
Advertising	10,330.87			10,330.87
Bank charges	3,231.76	18.00	12.00	3,261.76
Cryogenics	32,240.22			32,240.22
Cryonics services and supplies	35,843.00			35,843.00
Depreciation	71,121.48			71,121.48
Dues	0.00			0.00
Facility supplies and services	6,368.02			6,368.02
Insurance	23,201.02			23,201.02
Legal and professional services	9,115.12			9,115.12
Maintenance and repair	2,891.87			2,891.87
Office supplies and services	20,051.91			20,051.91
Penalty	0.00			0.00
Pension	8,050.00			8,050.00
Rent	(1,300.00)			(1,300.00)
Research and development	8,760.42			8,760.42
Salaries and wages	85,398.00			85,398.00
Taxes	17,368.18			17,368.18
Telephone	5,159.62			5,159.62
Travel	1,900.16			1,900.16
Utilities	14,973.59			14,973.59
Federal Corporate Income Tax	0.00			0.00
Total Expenses	354,705.24	18.00	12.00	354,735.24
Operating revenues over (under) expenses	(129,661.77)	18,466.92	(376,745.49)	(487,940.34)

Cryonics Institute
Statement of Cash Flows
resulting from cash transactions
for the year ended December 31, 2008

	<u>General Operations</u>	<u>Contract Prepayments</u>	<u>Patient Care</u>	<u>COMBINED TOTAL</u>
Cash Flow From Operations				
Net revenues (expenses)	(129,661.77)	18,466.92	(376,745.49)	(487,940.34)
Add back non-cash expenses and revenues:				
Depreciation and amortization	71,121.48			71,121.48
Total Cash Flow From Operations	(58,540.29)	18,466.92	(376,745.49)	(416,818.86)
Cash Flow From Other Sources				
New memberships	82,869.62			82,869.62
Bequests received	89,339.61			89,339.61
Fixed asset purchases	(140,478.82)			(140,478.82)
Fixed assets sold	1,895.00			1,895.00
Decrease in withheld and payroll taxes	(611.12)			(611.12)
Increase in contract prepayments-net	0.00	106,675.00		106,675.00
Advance deposits returned, non-contract	(57,613.67)			(57,613.67)
(Increase)/Decrease in Treasury Bills		(184,173.52)	84,472.87	(99,700.65)
Other transfers	89,947.75	(61,675.00)	(28,272.75)	0.00
Decrease in Master Cemetery Endowment Fund			71,530.68	71,530.68
Increase in Prepaid Materials Fund			(203.11)	(203.11)
Decrease in investments		100,000.00	265,185.58	365,185.58
Total Cash Flow From Other Sources	65,348.37	(39,173.52)	392,713.27	418,888.12
TOTAL INCREASE (DECREASE) IN CASH	6,808.08	(20,706.60)	15,967.78	2,069.26
Changes In Cash Accounts				
Checking accounts	6,808.08	0.00	0.00	6,808.08
Savings accounts	0.00	(20,706.60)	0.00	(20,706.60)
Cash in brokerage accounts			15,967.78	15,967.78
TOTAL INCREASE (DECREASE) IN CASH	6,808.08	(20,706.60)	15,967.78	2,069.26

Note: A payment was deposited on December 31, 2008 in the Comerica General Operations Checking account, from which \$45,000 was transferred to the Contract Prepayments Savings Account on January 5, 2009.