OFFICE OF THE KANSAS SECURITIES COMMISSIONER

Investor Education Fund (Fund 2242) Summary of Revenues and Expenditures

1000 2003 2004 2005 2007 2008 2009 2010 2011 2012 121/2013 1		2000		2003	200	1			Г				L			1
Hillitidion Finds Hillitidion	REVENUES	2002		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	1/31/2013	Totals	*
	Transfer in from Restitution Fund			60	1	i o					•	n	A	9	100	
	Fines, Penalties & Settlements			282,414	3,931,420			2,270,778			4,930,308	1.024.304	641.070	249.558	15.215.425	
	Grant Revenue (for TV Ads)						r	6,000				11 200	,		17 200	
Wardining 16,077 19,839 19,585 37,775 30,754 41,915 29,752 25,827 140 9,586 3,877 215,578 IRemt 1,035 2,332 2,005 1,986 7,247 1,995 2,782 25,527 140 9,586 3,877 215,578 Interpress 2,386 4,072 1,122 986 7,247 8,093 1,1983 1,128 9,586 3,877 215,578 Interpress 4,000 5,000 3,000 855 91,144 1,000,000 2,002 1,138 2,205 1,389 3,485 Pricas 4,000 5,000 3,000 855 1,441 1,000,000 3,000 3,000 3,485 1,000 3,000 3,485 4,000 70,000 3,000 3,485 4,000 3,000 3,485 4,000 3,000 3,485 4,000 3,000 3,485 4,000 3,000 3,000 3,485 4,000 3,000 3,000 3,000 </td <td>Total Revenues</td> <td>100,</td> <td>,000</td> <td>282,414</td> <td>3,931,420</td> <td>429,378</td> <td>34,844</td> <td>2,276,778</td> <td>49,427</td> <td>1,371,924</td> <td>4,930,308</td> <td>1,035,504</td> <td>641,070</td> <td>249,558</td> <td>15,332,625</td> <td>100.00%</td>	Total Revenues	100,	,000	282,414	3,931,420	429,378	34,844	2,276,778	49,427	1,371,924	4,930,308	1,035,504	641,070	249,558	15,332,625	100.00%
Avertising 16,077 18,039 19,596 37,775 30,754 41,915 28,762 25,827 140 9,965 3,877 215,338 Remnt 1,005 2,322 2,805 1,590 1,510 2,772 1,960 2,035 1,003 9,855 3,877 215,378 Remnt 3,500 3,500 3,298 4,006 7,247 4,083 19,783 11,258 2,035 1,003 965 2,776 3,231 semicyFeas 4,000 5,000 3,000 10,985 3,684 1,0283 2,002 1,922 16,993 3,485 semicyFeas 4,000 5,000 3,000 11,989 3,456 3,082 6,001 5,000 3,000 1,183 2,002 1,925 3,485 semicyFeas 4,000 5,000 3,000 1,125 4,451 1,565 3,882 1,24 5,00 3,885 3,880 semicyFeas 1,121,891 4,4203 3,000 3,50	EXPENDITURES															
Averlising 16.077 19.839 19.595 37,775 30,754 41.915 29,752 25,827 140 19.53 19.53 518 Hent 1,035 2,332 2,805 1,580 1,580 1,510 2,712 1,960 2,035 1,003 9,965 2,775 215,378 s 2,346 4,072 1,122 998 1,556 2,786 3,693 19,783 11,293 6,081 6,903 5,020 3,075 3,485 signify Fees 2,346 4,072 1,122 998 306,144 1,000,000 302 1,283 1,283 2,202 1,382 3,485	Salaries & Benefits					e:	6.2	20		0	99	43 334			n J J J	
Wentfiling 16,077 19,839 19,995 37,776 30,754 41,915 29,752 25,827 1,40 9,966 3,877 215,378 IRent 1,035 2,332 2,396 4,008 7,247 8,093 11,960 2,025 1,003 9,966 3,877 215,378 IRent 2,346 4,072 1,122 998 1,556 2,873 1,683 2,002 1,382 20,003 3,485 Incess 4,000 5,000 3,000 633 3,441 1,000,000 2,883 1,683 2,002 1,382 16,188 22,595 3,485 Appropriess 4,000 5,000 2,000 2,883 1,683 2,000 1,000 90 3,895 3,485 Appropriess 11,215 7,200 2,883 3,800 1,560 1,560 392 1,724 51,20 90 3,885 Appropriess 11,215 2,000 3,000 1,256 2,235 3,000	Communications		Ü		51	C.	63	n:	,	1 10		45.4	460	71 20	1 138	0.5576
	Printing, Copies & Advertising	16.	077	19.839	19.595	37.775	30 754	41 915	29 752	25 827	140	0 0 0	3 877	31R 370	450 005	
S 2,346 4,009 7,247 8,093 19,763 11,293 6,081 6,903 5,020 3,075 3,485 gency Fees 2,346 4,072 11,122 988 1,556 2,893 1,653 2,002 1,382 16,188 22,595 3,485 gency Fees 4,000 50,000 3,000 2,885 11,281 4,451 15,660 15,602 17,205 1,205 943 3,682 4,06 70,500 70,500 70,500 70,500 5,500 80,000 35,500 40,000 563 11,281 4,451 15,660 15,602 17,205 1,505 943 3,062 4,06 70,500 70,500 70,500 5,500 80,000 35,500 40,000 563 12,891 4,451 15,660 15,602 17,205 1,505 943 3,062 4,06 70,500 70,500 70,500 5,500 80,000 35,500 40,000 563 12,891 1,500 80,000 120,450 1,500 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 943 206 95 95 95 95 95 95 95 95 95 95 95 95 95	Building & Equipment Rent		035	2,332	2,805	1,590	1,610	2,712	1,960	2.035	1.003	805	2 776	3 231	23 894	0.1694
S S S S S S S S S S S S S S S S S S S	Travel & Subsistence	ω	530	3,298	4,008	7,247	8,093	19,763	11.293	6.081	6 903	5 020	3 075	3 495	81 806	
Introy Fees 4,000 50,000 3,000 4,000 50,000 3,000 4,000 50,000 3,000 4,000 50,000 3,000 50,000 3,000 50,00	Fees - Other Services	2,	346	4,072	1,122	866	1,556	2,883	1,653	2,002	1.382	16,198	22.505	3.485	60.202	0.39%
rivides 4,000 50,000 3,000 635 -7.99 280 382 124 572 1,200 54 Agencies 11,215 7,200 2,885 12,891 4,451 15,650 15,602 17,205 4,983 3,082 4,06 Agencies 11,215 7,200 2,885 12,891 4,451 15,650 15,602 17,205 4,983 3,082 406 Agencies 6,000 70,500 5,500 60,000 33,500 40,000 - 20,000 30,000 120,450 84,860 - Ment 44,203 160,016 38,715 228,001 388,734 1,153,009 61,271 75,051 39,787 213,610 196,669 260,545 Over Expenditures - Accrual Basis 44,203 160,016 3,877,05 201,377 (353,890) 1,122,969 (11,844) 1,256,873 4,890,521 821,864 504,401 (10,987) 1 Inder Februal 1,000 5,797 <th< td=""><td>Professional & Ad Agency Fees</td><td></td><td></td><td></td><td>,</td><td>101,936</td><td>306,144</td><td>1,000,000</td><td></td><td></td><td></td><td>900</td><td>33,853</td><td>33,800</td><td>1.476.633</td><td>9.63%</td></th<>	Professional & Ad Agency Fees				,	101,936	306,144	1,000,000				900	33,853	33,800	1.476.633	9.63%
11,215 7,200 2,685 12,891 4,451 15,650 15,602 17,205 1,505 943 3,062 406	Other Contractual Services	4,	000	50,000	3,000	635		749	280	392	124	572	1,120	54	60,926	0.40%
Agencies 2,775 4,929 564 27,862 563 2,000 5,004 1,177 178 Agencies 6,000 70,500 5,500 49,29 564 27,862 563 2,000 30,000 120,450 64,860 4,860	Supplies	11,	215	7,200	2,685	12,891	4,451	15,650	15,602	17,205	1,505	943	3,062	406	92.815	0.61%
Agencies 6,000 70,500 5,500 60,000 35,500 40,000 20,000 30,000 120,450 64,660 40,000 4	Capital Outlay		•	2,775	ř	4,929	564	27,862	563		2,269	5,074	1,177	178	45,391	0.30%
ment 44,203 160,016 38,715 228,001 388,734 1,153,809 61,271 75,051 39,787 213,610 136,669 260,545 2,6 Over Expenditures - Accrual Basis (1) 55,797 122,388 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,401 (10,987) 12,5 End of Period Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,401 (10,987) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 140 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 539,235 (44,882) 12,5 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,010 (10,987) 12,5 Over Expenditures - Cash Basis 5 1,141,906 113,800 8 652,036 8 607,354 8	Grants & Aid to Other Agencies	6,1	000	70,500	5,500	60,000	35,500	40,000	,	20,000	30,000	120,450	64,660	×	452,610	2.95%
Marie Mari	Official Hospitality		e	c			62	2,275	168	1,509	843	206	95		5,158	0.03%
44,203 160,016 38,715 228,001 38,834 1,153,809 61,271 75,051 39,787 213,610 136,869 260,545 2,6	Encumbrance Adjustment									3	(4,382)	ı	,		(4,382)	-0.03%
Over Expenditures - Accrual Basis (1) 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,401 (10,987) 12,388 Beginning of Period 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,401 (10,987) 12,385 End of Period 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 504,401 (10,987) 12,385 140 Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 538,236 (44,682) 12,385 General Fund 55,797 178,195 195,900 397,277 43,387 1,166,356 154,512 1,451,385 1,341,906 113,800 652,036 652,036 607,364 5	Total Expenditures	44.	203	160,016	38,715	228,001	388,734	1,153,809	61,271	75,051	39,787	213,610	136,669	260,545	2,800,411	18.26%
Beginning of Period 33,835 33,835 33,835 33,835 33,835 33,835 340 Over Expenditures - Cash Basis 55,797 122,398 3,875,000	Excess of Revenues Over Expenditures - Accrual Basis (1)	55,	797	122,398	3,892,705	201,377	(353,890)	1.122,969	(11,844)	1.296,873	4.890.521	821 894	504 401	(10 987)	12 532 214	81.74%
End of Period Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 538,235 (44,882) 12, General Fund - 3,875,000 - 1,000,000 5,000,000 2,050,000 - 11, Coe 55,797 \$ 176,195 \$ 195,900 \$ 397,277 \$ 43,387 \$ 1,166,356 \$ 1,541,385 \$ 1,341,906 \$ 113,800 \$ 652,036 \$ 607,354 \$ 1,000,000 \$ 1,	Amounts Payable - Beginning of Period		60						, .				2	33 835	33.835	1
Over Expenditures - Cash Basis 55,797 122,398 3,892,705 201,377 (353,890) 1,122,969 (11,844) 1,296,873 4,890,521 821,894 538,235 (44,692) 12,000 12,0	Amounts Payable - End of Period										,		33.835	140	33.975	
General Fund - 3,875,000 - 1,000,000 - 5,000,000 2,050,000	Excess of Revenues Over Expenditures - Cash Basis	55	797	122,398	3,892,705	201,377	(353,890)	1,122,969	(11,844)	1,296,873	4,890,521	821,894	538,236	(44,682)	12,532,354	81.74%
- 55,797 178,195 195,900 397,277 43,387 1,186,356 154,512 1,451,385 1,341,906 113,800 652,036 5 55,797 \$ 178,195 \$ 195,900 \$ 397,277 \$ 43,387 \$ 1,166,356 \$ 154,512 \$ 1,451,385 \$ 1,341,906 \$ 113,800 \$ 652,036 \$ 607,354 \$	Transfers Out to State General Fund		$\kappa_{_{\rm S}}$	ĸ	3,875,000	ē.	ii.	· ·	1,000,000	9	5,000,000	2,050,000	ō.	S.F	11,925,000	77.78%
\$ 55,797 \$ 178,195 \$ 195,900 \$ 397,277 \$ 43,387 \$ 1,166,356 \$ 154,512 \$ 1,451,385 \$ 1,341,905 \$ 113,800 \$ 652,036 \$ 607,354 \$	Beginning Fund Balance			55,797	178,195	195,900	397,277	43,387	1,166,356	154,512	1,451,385	1,341,906	113,800	652,036		
	Ending Fund Balance		1,140,11					1,166,356	154,512 \$	1,451,385 \$	1,341,906 \$	113,800 \$	652,036 \$	607,354 \$	607,354	3.96%

⁽¹⁾ Effective with the implementation of the SMART system on July 1, 2010, the State of Kansas accounting system is maintained on a modified accrual method which recognizes revenues when earned and expenses when incurred.

NOTE: The Investor Education Fund was first established by the Kansas Legislature in 2001 and the initial funding was by transfer of excess funds from the Securities Enforcement Restitution Fund. The 2002 Kansas Legislature authorized the deposit of fines and other penalties or settlements into the Investor Education Fund to be used for investor education and registrant education as specified under KSA 17-1271(d) and subsequently under KSA 17-12801(d) when the Kansas Uniform Securities Act was enacted in 2004. This financial report covers the period from inception to show the sources and uses of funds.