

## Expanded Lottery Act Revenues Fund FY 2020 - FY 2022

	FY 2020 Actual	FY 2021 Governor's Rec.	FY 2021 SWAM Adjustments	FY 2021 House App. Adjustments	FY 2022 Governor's Rec.	FY 2022 SWAM Adjustments	FY 2022 House App. Adjustments
<b>Department of Administration (Debt Service)</b>							
KPERS Bonds	\$ 36,126,992	\$ 36,119,102	\$ -	\$ -	\$ 36,114,485	\$ -	\$ -
Public Broadcasting Council Bonds	434,115	434,875	-	-	-	-	-
<i>Subtotal</i>	<b>\$ 36,561,107</b>	<b>\$ 36,553,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,114,485</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department of Education</b>							
KPERS School Employer Contributions	\$ 41,632,883	\$ 41,640,023	\$ -	\$ -	\$ 41,143,515	\$ -	\$ -
<b>Transfers to Other Funds</b>							
<i>University Engineering Initiative:</i>							
Kan-Grow Engineering Fund - KSU	\$ 3,500,000	\$ 3,500,000	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -
Kan-Grow Engineering Fund - KU	3,500,000	3,500,000	-	-	3,500,000	-	-
Kan-Grow Engineering Fund - WSU	3,500,000	3,500,000	-	-	3,500,000	-	-
<i>Subtotal</i>	<b>\$ 10,500,000</b>	<b>\$ 10,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,500,000</b>	<b>\$ -</b>	<b>\$ -</b>
State General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS AND EXPENDITURES</b>	<b>\$ 88,693,990</b>	<b>\$ 88,694,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,758,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ELARF Resource Estimate</b>							
	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2022</b>
Beginning Balance	\$ -	\$ 10	\$ 10	\$ 10	\$ -	\$ -	\$ -
Gaming Revenues	73,622,302	78,936,000	78,936,000	78,936,000	87,758,000	87,758,000	87,758,000
Transfer from State General Fund	15,071,688	9,757,990	9,757,990	9,757,990	-	-	-
Released Encumbrances / Lapses	10	-	-	-	-	-	-
Privilege Fees	-	-	-	-	-	-	-
<i>Subtotal</i>	<b>\$ 88,694,000</b>	<b>\$ 88,694,000</b>	<b>\$ 88,694,000</b>	<b>\$ 88,694,000</b>	<b>\$ 87,758,000</b>	<b>\$ 87,758,000</b>	<b>\$ 87,758,000</b>
Less: Expenditures and Transfers	88,693,990	88,694,000	88,694,000	88,694,000	87,758,000	87,758,000	87,758,000
<b>ENDING BALANCE</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Expanded Lottery Act Revenues Fund (ELARF) is capitalized through transfers from the Kansas Lottery from initial privilege fees collected from gaming facility managers and from net gaming revenue collected from state-owned casinos and electronic gaming machines at parimutuel racetracks authorized by the Kansas Expanded Lottery Act enacted in 2007. The ELARF receives 22.0 percent of gaming facility revenue.

Pursuant to KSA 74-8768, expanded gaming revenues deposited into the ELARF may only be used for state infrastructure improvements, the University Engineering Initiative Act, and reductions of state debt, the Local *Ad Valorem* Tax Reduction Fund, and the unfunded actuarial liability (UAL) of the Kansas Public Employees Retirement System (KPERS).

*Note:* \$15,071,688 was transferred from the State General Fund to the ELARF in FY 2020. The shortfall in the fund was attributable to the shutdown of expanded lottery facilities due to the COVID-19 pandemic.