Flow of General Fund Surplus — Estimated FY 2022  (Dollars in Millions)

**General Fund**

**General Fund**
- **FY 2022 Net Adjusted Receipts** $8,288.5
- **FY 2021 Surplus Carryforward** 202.0
- **Total Revenue** $8,490.5

**Cash Reserve Fund (CRF)**
- Max. Balance 7.5% of Revenue = $612.6
- FY 2022 Balance = $612.6

**Economic Emergency Fund (EEF)**
- Max. Balance 2.5% of Revenue = $204.2
- FY 2022 Balance = $204.2

**Generally Accepted Accounting Principles Deficit Reduction Account (GAAP)**
- No current GAAP debt

**Rebuild Iowa Infrastructure Fund (RIIF)**
- In addition to reserve fund interest, the RIIF receives a portion of State Wagering Tax.

**Taxpayer Relief Fund**
- FY 2022 Balance = $316.4
- $226.0

**Performance of Duty Appropriation**
- Performance of Duty is a standing appropriation used for emergency expenditures that must be authorized by the Executive Council.

**Excess surplus dollars flow to the General Fund when the CRF and EEF are full.**

**NOTE:** Numbers may not equal totals due to rounding. For more information, see the General Fund Balance Sheet.

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