Flow of General Fund Surplus — Estimated FY 2021 (Dollars in Millions)

**General Fund**
- Net Adjusted Receipts: $7,837.5
- Surplus Carryforward: 264.4
- Total Revenue: $8,101.9

**Receipts**
- $9,461.3

**Refunds**
- $1,623.8

**Cash Reserve Fund (CRF)**
- Max. Balance 7.5% of Revenue = $587.8
- Est. FY 2020 Balance = $587.8

**Economic Emergency Fund (EEF)**
- Max. Balance 2.5% of Revenue = $195.9
- Est. FY 2020 Balance = $195.9

**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**
- Estimated FY 2021 Balance = $105.9

**Performance of Duty Appropriation**

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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