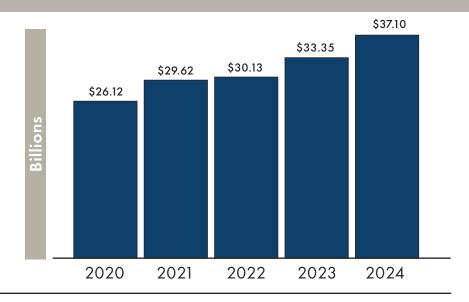
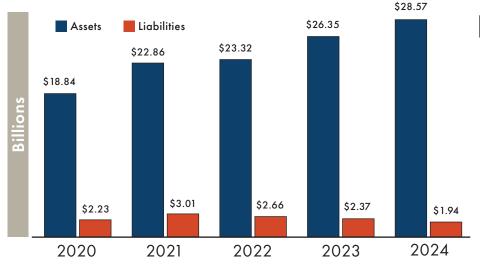
## 2024 ACFR HIGHLIGHTS

NORTH DAKOTA ANNUAL COMPREHENSIVE FINANCIAL REPORT DATA

## **NET POSITION**

The Statement of Net Position presents financial information on state assets, minus current liabilities and long-term debt. The resulting amount is referred to as the state's net position.





## **BALANCE SHEET**

The state's Governmental Funds Balance
Sheet presents the state's assets (generally
current assets such as cash, short-term
investments, short-term receivables) as well
as the state's liabilities and fund balances
for all major state funds including
general, special and federal funds.

## GENERAL FUND BALANCE

The Statement of Revenues, Expenditures and Changes in Fund Balance is the income statement for governmental funds, tracking the flow of resources in and out. It contains the same major funds as the balance sheet, including the state's General Fund. For the purposes of ACFR reporting, the Legacy Fund and Budget Stabilization Fund are included in the General Fund.

