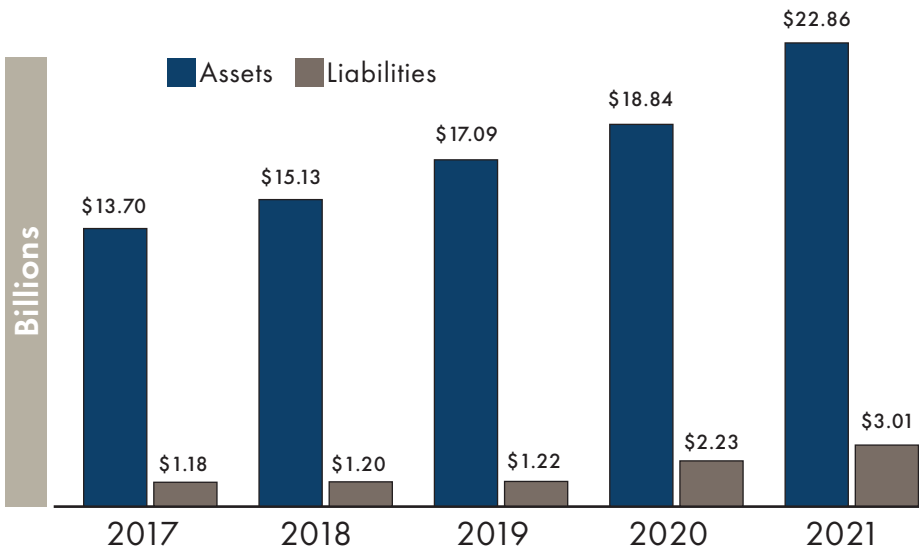
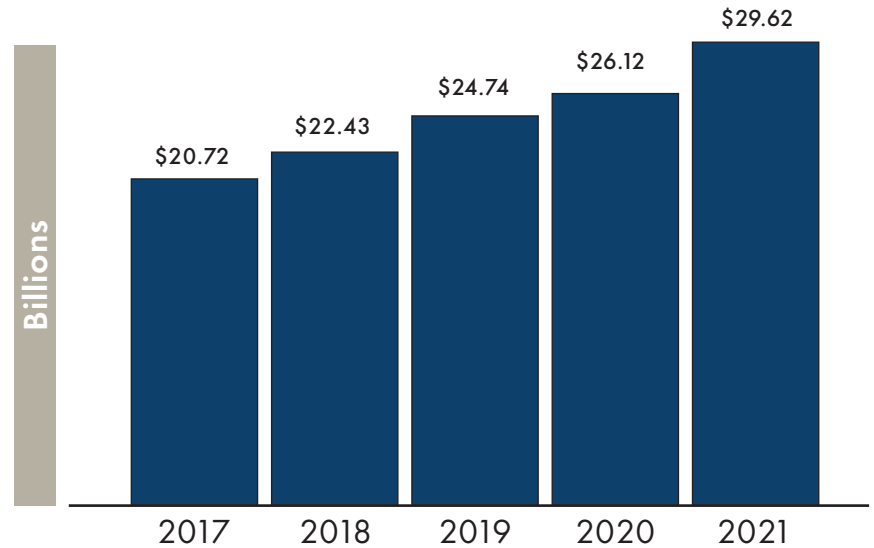


2021 ACFR HIGHLIGHTS

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 is included in the General Fund balance.

