

**ATHENS COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2023**

**NOTE 24 - FUND BALANCES**

As of December 31, 2023 Fund Balances are composed of the following:

	General	Job and Family Services	Road (MVGT)	Childrens Services	ACBDD (Beacon School)	Ambulance Service	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b><i>Nonspendable:</i></b>									
Prepaid Items	\$391,677	\$27,814	\$11,642	\$73,473	\$61,224	\$81,860	\$0	\$324,190	\$971,880
Materials & Supplies Inventory	24,610	11,894	395,391	820	0	260,576	0	0	693,291
Unclaimed Monies	196,848	0	0	0	0	0	0	0	196,848
<b>Total Nonspendable</b>	<b>613,135</b>	<b>39,708</b>	<b>407,033</b>	<b>74,293</b>	<b>61,224</b>	<b>342,436</b>	<b>0</b>	<b>324,190</b>	<b>1,862,019</b>
<b><i>Restricted:</i></b>									
Job and Family Services	0	246,433	0	0	0	0	0	0	246,433
Children Services	0	0	0	5,267,791	0	0	0	0	5,267,791
ACBDD (Beacon School)	0	0	0	0	5,921,105	0	0	0	5,921,105
Road (MVGT)	0	0	2,552,331	0	0	0	0	0	2,552,331
Legislative and Executive	0	0	0	0	0	0	0	1720628	1,720,628
Judicial	0	0	0	0	0	0	0	411364	411,364
Public Safety	0	0	0	0	0	0	0	11081147	11,081,147
Public Works	0	0	0	0	0	0	0	46862	46,862
Health	0	0	0	0	0	0	0	1545231	1,545,231
Human Services	0	0	0	0	0	0	0	1126645	1,126,645
Economic Development	0	0	0	0	0	0	0	316370	316,370
Capital Projects	0	0	0	0	0	0	0	4160774	4,160,774
Debt Service	0	0	0	0	0	0	0	8970	8,970
<b>Total Restricted</b>	<b>0</b>	<b>246,433</b>	<b>2,552,331</b>	<b>5,267,791</b>	<b>5,921,105</b>	<b>0</b>	<b>0</b>	<b>20,417,991</b>	<b>34,405,651</b>
<b><i>Committed:</i></b>									
ACBDD (Beacon School)	0	0	0	0	3,913,718	0	0	0	3,913,718
Legislative and Executive	0	0	0	0	0	0	0	24,847	24,847
Public Works	0	0	0	0	0	0	0	25,824	25,824
Capital Projects	0	0	0	0	0	0	0	236,578	236,578
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,913,718</b>	<b>0</b>	<b>0</b>	<b>287,249</b>	<b>4,200,967</b>
<b><i>Assigned:</i></b>									
Future Appropriations	3,696,634		0	0	0	0	0	0	3,696,634
American Rescue Plan	0	0	0	0	0	0	28,224	0	28,224
Capital Outlay	0	0	0	0	0	0	0	2,922,495	2,922,495
	3,696,634	0	0	0	0	0	28,224	2,922,495	6,647,353
<b>Unassigned</b>	<b>4,773,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(441,210)</b>	<b>0</b>	<b>(297,957)</b>	<b>4,033,917</b>
<b>Total Fund Balances (Deficits)</b>	<b>\$9,082,853</b>	<b>\$286,141</b>	<b>\$2,959,364</b>	<b>\$5,342,084</b>	<b>\$9,896,047</b>	<b>(\$98,774)</b>	<b>\$28,224</b>	<b>\$23,653,968</b>	<b>\$51,149,907</b>