



Colquitt County: Jail Feasibility Study

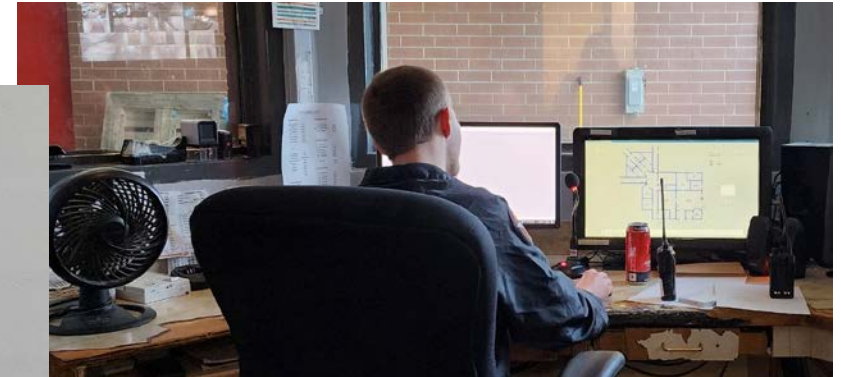
The Real Question:



**DOES COLQUITT
COUNTY REALLY
NEED A LARGER
JAIL?**

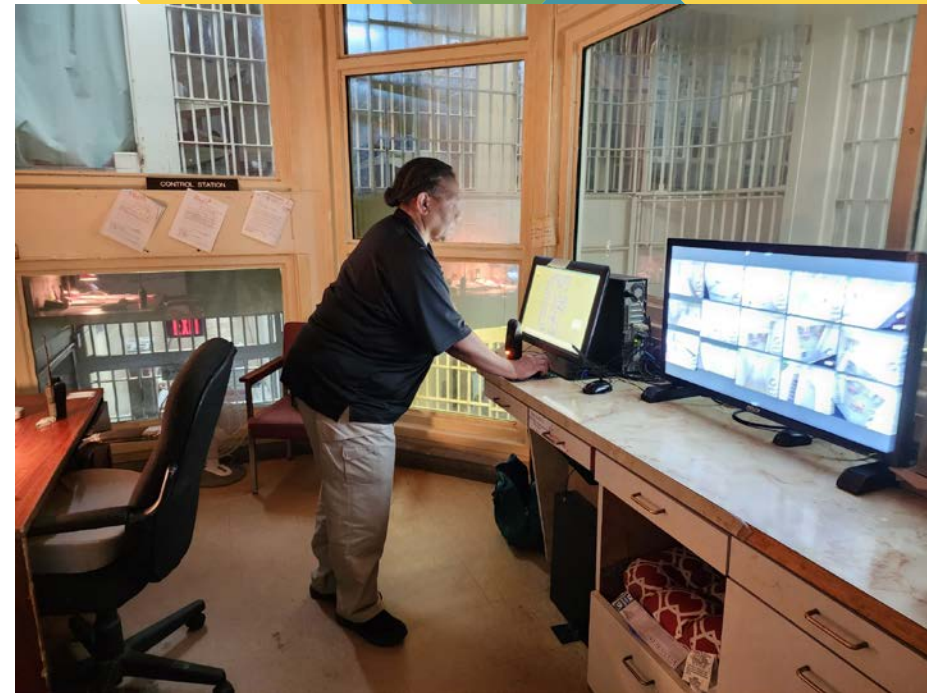
Vision

Our vision for a new jail facility is one that provides a safe, humane and sustainable environment reflecting best practices in pre-trial detention.



Need for the facility

- Do we need a new jail?
- How large should it be?
- Where should it be located?
- How much will it cost?
- Are we able to afford it?



Do we need a new jail?

Old facility

- Deteriorated and unsafe
- Plumbing infrastructure obsolete
- Safety concerns for detainees and officers
- Poor electrical and mechanical design
- Facility shortcomings

Deteriorating and unsafe

The current facility, which was constructed in 1989 and placed in service in 1990, is deteriorating and becoming unsafe. The useful life for the current facility is forty years. We currently are in year thirty-four, and, considering some of the design issues, we are rapidly approaching the end of our current facility's useful life. The time to consider replacing the old facility is now. Based on the architect's projection, construction will take two years to complete. The start date has already been delayed. Any further construction delays puts us closer to the forty-year mark.

Planning is the most important stage in any construction project. With the useful life of the current facility rapidly approaching, it is time to determine a solution for the detainment issues facing the Sheriff's Office of Colquitt County, Georgia.

Plumbing infrastructure obsolete

The plumbing infrastructure is obsolete. The original facility was constructed using cast iron pipes for all waste disposal lines. The pipes are beginning to fail, creating maintenance issues for the existing facility. The new facility's design will utilize PVC pipe instead of the cast iron material that was used in the existing facility.

The old facility design makes it difficult for the deputies to stop flooding when a detainee attempts to use the toilet to dispose of foreign items or trash. Currently, the deputy must leave his post to go outside the building to access the plumbing chase. He pulls a long pin that holds the door shut. After the deputy opens the door, he then enters the plumbing chase. If the cell is upstairs, he must climb a vertical ladder mounted to the wall. At this point, the officer uses a suspended catwalk, ten feet in the air, to access the valves to turn the water off. We need to keep in mind that these are deputies and not maintenance personnel. As you can imagine, by now the whole pod is flooded.

Plumbing infrastructure obsolete - Continued

Plumbing infrastructure obsolete - Continued

The new system is accessed through a maintenance hall inside the new facility. The deputy will be able to identify the affected cell and turn off water at the individual cell where the flooding originated. Each cell will have a trap that the deputy can access by removing a pin. The trap system will catch the trash before it reaches the sewer hole (manhole). The flooding will be contained to the culprit's cell.



Safety concerns for detainees and deputies

The current facility utilizes the bar and stall jail system (traditional prison bars and jail cells). The biggest safety issue with the bar and stall system is that detainees can reach through the bars and grab/reach both deputies and/or other detainees. A closed cell system makes this impossible.

Safety concerns for detainees and deputies – continued

The new facility will utilize a modular jail system with each cell being a self-contained unit that is manufactured off-site and then transported to the construction site. These modular units come ready to install with essential fixtures such as lights, toilets, sinks, bunks, and utility access holes. The new cells are designed to minimize construction time, costs, and labor while providing a secure and durable environment for detainees.

- Construction efficiency - modular jail cells allow correctional facilities to be constructed faster and at a lower cost without compromising quality or security.
- Materials – heavy duty steel and reinforced concrete.
- Designed approvals – adhere to strict regulations and standards set by the respective authorities.
- Manufacturing and pre-assembly – modular units are manufactured in a controlled environment.

Poor electrical and mechanical design

- Boiler System
- Issues with the cell doors
- Poor choices of electrical fixtures
- HVAC – duct work
- Camera system

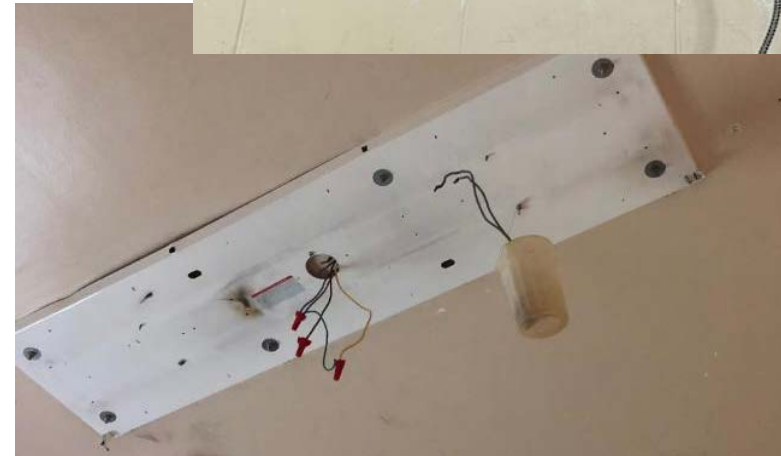
The existing facility relies on a boiler system. There are two boilers that provide hot water to each of the existing three pods. Because the boiler tanks are pressurized, the county maintenance personnel are unable to service or maintain them. Therefore, repairs to the boiler system can take days rather than hours. The county must call a qualified boiler mechanic to come to the site to diagnose the issue. Any needed parts must be ordered, and the mechanic must return to the site to make the necessary repairs. Supply chain bottlenecks can have a material impact on the ability to secure the needed parts in a timely manner.

The new system will be serviceable by county maintenance staff. It will rely on a bank of wall mounted hot water heaters. (Mac Lawson, Colquitt County Maintenance Superintendent, refers to the addition as a “superpod.” We will use this term to refer to the addition going forward). Each bank will have four hot water heater units and the new superpod will have four banks, one bank for each quadrant. The new system allows Colquitt County maintenance employees to swap the faulty hot water heater unit for a replacement unit. County personnel can complete the repairs in a few hours rather than days. The facility staff and detainees will not notice a significant reduction in hot water temperatures.

Boiler Issues

Other mechanical issues

The electrical fixtures selected for use in the current facility were not specifically designed to be used in a correction facility. Detainees are destroying the fixtures by removing wiring that is then used to heat food and light cigarettes. The ability of the detainees to access the electrical system also increases the risk of a fire hazard.



The new cells are modular with all steel construction with conduit built into the unit that prevents a detainee from gaining access to locks and other electrical components. Each cell is a sealed unit that prevents the detainees from reaching through the bars to tamper with the locks while the doors are secure. The current cells have bars which give the detainees access to the locks during the night.

The new light fixtures will be flush mounted and use shatter shield (half inch glass) and are installed with dry pin anchors and pick-proof caulk. The half inch glass makes the fixture almost impossible to break.

Other mechanical issues - continued

Other mechanical issues - continued

The existing HVAC system has some redundancies, but the new system will be better equipped to maintain a uniform temperature. It will also mitigate air quality and humidity problems in the facility. The new system has a higher seasonal energy efficiency ratio (SEER) rating and therefore will be more energy efficient. The new system has been designed with more redundancies that will ensure a more uniform environment.

Other mechanical issues – camera system

Per Sheriff Rod Howell, the county installed the camera system after the current facility was constructed. Blind spots exist in the current facility that could jeopardize the health and welfare of detainees as well as deputies.

The new system will allow a single deputy to monitor the entire superpod while eliminating current blind spots and facilitate indirect supervision of the detainees. The improved camera system will reduce the number of deputies required to monitor the detainees.

Facility shortcomings

- Structural integrity of interior walls
- Building site elevation
- Fire doors
- Ceiling access



Structural integrity of interior walls:

In the construction of the original facility, the contractor should have filled all voids in the cinder block with concrete. Detainees can punch and/or chisel into and through void spaces and use the hollowed space to hide contraband. Detainees have taken ample advantage of this weakness in building integrity.

Building site elevation:

During the original construction there was little to no site prep. Therefore, the original three pods were built at low elevations which lead to moisture problems that cause mold and mildew. This leads to issues with air quality within the current facility.



Facility shortcomings

The current fire doors open to an uncontained area outside the jail. The new facility fire doors will open to a secure courtyard.

The current design allows detainees to access the ceiling. They could potentially hurt themselves, destroy county property, and gain access to electrical wiring.

Facility Shortcomings - continued

Appropriate size of the facility?



To determine the size of the new facility the county relied on Studio 8 Design Architecture. The county sheriff, maintenance superintendent, and their staff made site visits to help determine not only the size but the actual design of the facility. The new superpod structure will be similar to Glynn County, Georgia's facility.

Our Comparison Sample



Glynn County, Ga



Lowndes County, Ga



Thomas County, Ga



Tift County, Ga

Population/Bed analysis – To help determine size

County	Population	Jail Beds	Pop/Beds
Colquitt County, Georgia	46,167	200 (*)	230.84
Glynn County, Georgia	86,172	612	140.80
Lowndes County, Georgia	120,712	700	172.45
Thomas County, Georgia	45,649	270	169.07
Tift County, Georgia	41,554	275	151.11
Average	68,051	411	165.57

From the previous slide, Colquitt County has the least number of beds per capita when compared to the other counties in our sample. Glynn County currently has two superpod structures. Colquitt County will continue to use the existing Pod One after the construction of our superpod. We selected the other three counties because they are in the southwest Georgia region. Under Colquitt County's current structure, we have only one bed per 231 residents, and the average from our sample is 165. From this extrapolation Colquitt County's current facility is insufficient to cover the demand based on the county's current population. (For comparison purposes all bed counts were obtained from <https://www.jailexchange.com>).

Population/Bed analysis – continued

Population/Bed analysis – To help determine size - continued

County	Population	Jail Beds	Pop/Beds
Colquitt County, Georgia	46,167	321 (*)	143.82
Glynn County, Georgia	86,172	612	140.80
Lowndes County, Georgia	120,712	700	172.45
Thomas County, Georgia	45,649	270	169.07
Tift County, Georgia	41,554	275	151.11
Average	68,051	436	156.08

Population/Bed analysis - continued

The construction of the new proposed superpod will bring Colquitt County's bed count below the average in our analysis. Based on the average of our sample, Colquitt County's new facility can easily manage the demand for the next twelve years assuming the annual growth rate in population of Colquitt County is 330 new residents and the average beds per capita is 156 residents. After construction Colquitt County's bed count will be 321. (For comparison purposes all population data were obtained from <https://www.census.gov/>).

Where should we locate the new facility?

After reviewing various options:

- Remote secluded section of the county
- Current location
- Old manufacturing plant

Selected site



After careful consideration of the site options, the existing site was selected. Since the county owns the current site, there will be no site acquisition costs.

The location is attractive because it is easily accessible from anywhere in the county. A remote location, while it sounds ideal, makes it difficult for the deputies to speedily drop off or transport detainees and reduces their time available for other duties.

Another compelling reason to use the current site is the ability to utilize the existing infrastructure. While the county will demolish pods two and three after the construction of the new superpod, Pod One will continue to be an integral part of the facility. While the superpod is being constructed, Pods One, Two, and Three will continue to house detainees.

In summary – the current site reduces the overall cost of the project. The Sheriff's Office can utilize parts of the current infrastructure during and after completion of the project. The central location improves the sheriff deputies' overall response time.

Current site



Cost of the new facility



ESTIMATE SUMMARY

Thursday, March 28, 2024 Construction Document Budget

	Housing	Admin	Total		Housing	Admin	Total
01 GENERAL CONDITIONS	1,056,011	-	1,056,011	13 SPECIAL CONSTRUCTION	5,739,696	-	5,739,696
01 PRECONSTRUCTION	35,000	-	35,000	21 FIRE SUPPRESSION	291,544	60,053	351,597
01 GENERAL	192,771	28,519	221,289	22 PLUMBING	1,412,211	282,797	1,695,008
02 EXISTING CONDITIONS	-	26,220	26,220	23 HEATING, VENTILATION, &	1,525,000	310,000	1,835,000
03 CONCRETE	735,879	58,004	793,883	26 ELECTRICAL & LOW	2,001,674	664,611	2,666,285
04 MASONRY	2,020,815	677,567	2,698,382	31 EARTHWORK	294,700	35,000	329,700
05 METALS	537,534	95,147	632,681	32 SITE IMPROVEMENTS	412,495	10,000	422,495
06 WOODS, PLASTICS, &	17,289	28,886	46,174	33 UTILITIES	279,315	-	279,315
07 THERMAL & MOISTURE	235,225	70,886	306,112	99 BONDS & INSURANCES	358,926	67,346	426,272
08 OPENINGS	-	85,000	85,000	99 DESIGN CONTINGENCY	1,494,304	280,379	1,774,683
09 FINISHES	379,113	164,582	543,695	99 ESCALATION	373,576	70,095	443,671
10 SPECIALTIES	-	14,130	14,130	99 CONSTRUCTION	616,401	115,656	732,057
11 EQUIPMENT	1,153,608	825,988	1,979,596	99 OVERHEAD & PROFIT (FEE)	1,269,785	238,252	1,508,037
				TOTAL	22,432,873	4,209,117	26,641,989

Housing		
In Pod:		
4-Bed Cells	72	
2-Bed Cells	178	
1-Bed Cells	2	252 Beds
In Booking:		
1-Bed Cells	14	14 Beds
Total Added Beds		266 Beds
Cost Per Bed		\$ 100,158

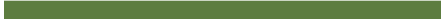


Construction of the New Facility

Construction was originally slated to start March 2024, with a new estimated start date of June 2024. Without further delays, the construction of the superpod should be completed by December 2025. The county anticipates drawing off the note to pay for construction costs as incurred. Once the county begins servicing the loan, the monthly payments will be \$86K. The \$26M loan will be amortized over forty years with 3.5 annual percentage rate for the term of the loan.

January 2026 would mark the start of operations in the new superpod. Based on this information, we are assuming that the new facility depreciation will begin in the fiscal year ending 06/30/2026. The real property will be depreciated over a forty-year useful life using the straight-line method of depreciation. The equipment will be depreciated over a useful life of ten years using the straight-line method as well.

Regulatory Agencies' Requirements (Jim Ingram, AIA, NCARB, Studio 8 Design Architecture)

Jim Ingram stated: “The proposed new facilities for the Colquitt County Jail are designed to confirm to the following codes and standards: 

Codes:

1. International Building Code, 2018 Edition – Adopted 2020 W/GA DCA Amendments
2. International Fire Code, 2018 Edition
3. NFPA 101, Life Safety Code, 2018 Edition
4. International Plumbing Code, 2018 Edition
5. International Mechanical Code, 2018 Edition
6. International Fuel Gas Code, 2018 Edition
7. National Electrical Code, 2020 Edition
8. International Energy Conservation Code, 2015 Edition
9. ANSI A117.1 – Accessible and Usable Buildings and Facilities, 2012 Edition
10. All State of Georgia Amendments to Codes Listed Above

Standards:

1. ACA American Correction Association – Fourth Edition with 2016 Supplement
2. GA Standards for Adult Detention Facilities – Revised 2020

Regulatory Agencies' Requirements (Jim Ingram, AIA, NCARB, Studio 8 Design Architecture) - Continued

Code compliance is required by law. The listed standards are generally considered as required by good design. The Federal Government will accept facilities designed to the above codes and standards.

The deficiencies of your (Colquitt County) existing facilities are covered in general in pages 2 through 5 of "Preliminary Architectural Feasibility Report, Colquitt County Jail". A particular listing of specific deficiencies follows:

- Unencumbered cell space deficiencies
- Unsatisfactory daylight access for inmates
- HVAC and fresh air deficiencies
- No smoke evacuation provisions
- No smoke walls providing access for refuge
- Lack of handicap provisions through out
- Call provision from cells is not provided
- Obsolete malfunctioning hardware
- Locking control systems is out-of-date and malfunctioning
- Inadequate classification separation
- Mold and moisture issues

A more extensive and detailed listing could be made by devoting several hours inspecting the premises, but the multiple deficiencies are obvious."

Can we afford it? – Our financial analysis

- Balance Sheet – Governmental Funds
- Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds
- Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position – Governmental Funds
- Statement of Net Position – Governmental Funds

Colquitt County, Georgia

Balance Sheet (Assets) - Governmental Funds

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Assets								
Cash and cash equivalents	20,154,719	18,058,656	26,654,241	32,146,284	37,650,913	43,196,845	48,789,577	54,761,021
Investments	11,217,299	13,953,256	14,400,977	14,401,000	14,401,000	14,401,000	14,401,000	14,401,000
Receivables, net	122,415	4,606,498	92,543	93,000	93,000	93,000	93,000	93,000
Taxes receivable, net	120,529	157,268	4,542	5,000	5,000	5,000	5,000	5,000
Prepaid items	154,647	146,115	120,871	121,000	121,000	121,000	121,000	121,000
Due from other governments	566	-	723	1,000	1,000	1,000	1,000	1,000
Due from other funds	1,383,752	4,960,267	5,004,694	5,005,000	5,005,000	5,005,000	5,005,000	5,005,000
Inventory	15,850	42,000	43,400	43,000	43,000	43,000	43,000	43,000
Total assets	33,169,777	41,924,060	46,321,991	51,815,284	57,319,913	62,865,845	68,458,577	74,430,021

Balance Sheet (Liabilities, Deferred inflows of Revenues and Fund Balances) - Governmental Funds - Continued

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Liabilities								
Accounts payable	1,802,750	4,826,256	1,785,465	1,785,000	1,785,000	1,785,000	1,785,000	1,785,000
Accrued liabilities	355,440	470,335	443,112	443,000	443,000	443,000	443,000	443,000
Due to other governments	-	-	180,001	180,000	180,000	180,000	180,000	180,000
Due to other funds	1,399,949	1,676,512	6,009,760	5,005,000	5,005,000	5,005,000	5,005,000	5,005,000
Total liabilities	3,558,139	6,973,103	8,418,338	7,413,000	7,413,000	7,413,000	7,413,000	7,413,000
Deferred inflows of resources								
Unavailable revenue	2,091	64,458	-	-	-	-	-	-
Total deferred inflows of resources	2,091	64,458	-	-	-	-	-	-
Fund balances								
Nonspendable								
Prepaid items	154,647	146,115	120,871	121,000	121,000	121,000	121,000	121,000
Inventory	15,850	42,000	43,400	43,000	43,000	43,000	43,000	43,000
Restricted for								
Judicial	7,494	5,256	7,269	7,000	7,000	7,000	7,000	7,000
Public safety	307,582	1,309,598	3,180,041	3,180,000	3,180,000	3,180,000	3,180,000	3,180,000
Health and welfare	52,855	65,706	64,856	65,000	65,000	65,000	65,000	65,000
Economic development	6,218,942	4,142,180	-	-	-	-	-	-
Capital outlay	9,906,465	14,027,998	20,303,291	21,705,210	37,129,520	28,716,260	20,303,000	20,303,000
Unassigned	13,305,712	15,147,646	14,183,925	19,281,074	9,361,393	23,320,585	37,326,577	43,298,021
Total fund balances	29,969,547	34,886,499	37,903,653	44,402,284	49,906,913	55,452,845	61,045,577	67,017,021
Total liabilities, deferred inflows of resources and fund balances	33,529,777	41,924,060	46,321,991	51,815,284	57,319,913	62,865,845	68,458,577	74,430,021

Colquitt County, Georgia

Statements of Revenue, Expenditures and Changes in Fund Balance (Revenues) - Governmental Funds

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Revenues								
Property Taxes	17,589,286	17,747,459	18,705,119	19,135,215	19,536,835	19,927,740	20,326,560	20,753,867
Sales Taxes	13,337,097	13,941,852	15,064,262	15,410,472	15,733,610	16,048,680	16,369,980	16,713,770
Business Taxes	2,127,934	2,245,080	2,229,926	2,281,290	2,328,901	2,375,580	2,423,520	2,474,904
Other Taxes	148,393	150,840	148,045	148,000	148,000	148,000	148,000	148,000
Licenses and Permits	289,848	237,989	252,291	252,000	252,000	252,000	252,000	252,000
Intergovernmental	8,333,228	6,860,634	4,334,915	4,335,000	4,335,000	4,335,000	4,335,000	4,335,000
Charges for Services	3,408,237	3,389,287	3,635,621	3,636,000	3,636,000	3,636,000	3,636,000	3,636,000
Fines and Forfeitures	645,935	729,367	849,581	869,550	888,270	905,760	924,120	943,404
Interest Income	21,074	48,397	1,226,608	1,792,000	1,997,000	2,175,000	2,354,000	2,540,000
Other Revenues	958,309	654,413	934,081	2,302,421	17,355,053	9,144,526	934,000	934,000
Total Revenues	46,859,341	46,005,318	47,380,449	50,161,948	66,210,669	58,948,286	51,703,180	52,730,945

Statements of Revenue, Expenditures and Changes in Fund Balance (Expenditures) - Governmental Funds - continued

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Expenditures								
Current								
General Government	4,854,443	4,827,990	5,297,421	5,418,831	5,532,799	5,643,660	5,756,880	5,877,897
Judicial	2,804,303	2,973,704	3,238,094	3,312,474	3,381,552	3,449,640	3,519,000	3,592,899
Public Safety	11,893,609	12,859,602	14,554,609	14,889,765	15,202,690	15,507,060	15,817,140	16,149,157
Public Works	3,741,301	3,477,529	4,282,595	4,381,509	4,474,022	4,563,480	4,654,260	4,751,734
Health and Welfare	415,470	432,168	375,896	384,648	393,085	400,860	409,020	417,589
Culture and Recreation	436,400	446,400	446,400	446,000	446,000	446,000	446,000	446,000
Housing and Development	416,818	387,565	716,001	732,468	747,372	761,940	777,240	793,317
Intergovernmental	5,315,946	5,775,190	6,266,230	6,266,000	6,266,000	6,266,000	6,266,000	6,266,000
Capital Outlay	6,902,312	10,250,134	7,436,264	8,838,210	24,262,520	15,849,260	7,436,000	7,436,000
Debt Service - Principal	5,903,386	775,008	8,009	-	-	59,889	122,964	127,338
Debt Service - Interest	179,746	5,525	655	-	-	454,565	905,944	901,570
Total Expenditures	42,863,734	42,210,815	42,622,174	44,669,905	60,706,040	53,402,354	46,110,448	46,759,501

Statements of Revenue, Expenditures and Changes in Fund Balance (Other Financing Sources/Uses) - Governmental Funds - continued

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Excess (deficiency) of Revenues over (under) Expenditures	3,995,607	3,794,503	4,758,275	5,492,043	5,504,629	5,545,932	5,592,732	5,971,444
Other Financing Sources (Uses)								
Transfer Ins	2,022,363	10,296,130	5,171,726	5,172,000	5,172,000	5,172,000	5,172,000	5,172,000
Transfer Outs	(1,767,113)	(10,296,130)	(5,171,726)	(5,172,000)	(5,172,000)	(5,172,000)	(5,172,000)	(5,172,000)
Proceeds from Sale of Capital Assets	976,697	1,122,449	557,583	558,000	558,000	558,000	558,000	558,000
Net Other Financing Sources (Uses)	1,231,947	1,122,449	557,583	558,000	558,000	558,000	558,000	558,000
Net Change in Fund Balances	5,227,554	4,916,952	5,315,858	6,050,043	6,062,629	6,103,932	6,150,732	6,529,444
Fund Balances - Beginning of Year	24,741,993	29,969,547	32,587,795	37,903,653	43,953,696	50,016,325	56,120,257	62,270,989
Fund Balances - End of the Year	29,969,547	34,886,499 (1)	37,903,653	43,953,696	50,016,325	56,120,257	62,270,989	68,800,433

(1) - agrees with audited financials but because of prior year restatement does not roll to 06/30/2023

Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2027	6/30/2028
Net Change in Fund Balances - Total Government Funds	5,227,554	4,916,952	5,315,858	5,596,043	5,557,629	5,553,932	5,554,732	5,886,444
Amounts Reported for Governmental Activities in the statement of activities are different because:								
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of these assets are allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays exceed depreciation and amortization in the current period.								
Depreciation expense	(4,656,660)	(4,636,128)	(4,583,556)	(4,531,580)	(4,480,194)	(4,836,650)	(5,193,682)	(5,144,024)
Amortization expense	-	(8,134)	(8,016)	(7,900)	(7,785)	(7,672)	(7,561)	(7,451)
Capital outlay expenditures	4,954,441	3,454,271	2,248,404	8,838,210	24,262,520	15,849,260	7,436,000	7,436,000
In the statement of activities, the gain or loss on the disposal of capital assets is reported, where as in governmental funds, disposals are not reported. Thus the change in net position differs from the change in fund balance by the net book value of the disposed capital assets.								
	(610,116)	(430,303)	(283,644)	-	-	-	-	-
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.								
	5,903,386	775,008	8,009	-	-	59,889	122,964	127,338
Some revenues will not be collected in 60 days after the close of the County's fiscal year-end and are not considered as "available" revenue in the governmental funds. In the statement of net position, presented on an accrual basis, these revenues are recognized.								
	(741,063)	62,367	(64,458)	-	-	-	-	-
Compensated absences and other costs are reported in the statement of activities when incurred. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences and other costs reported in the statement of activities in the prior year that has matured in the current year.								
	(28,422)	68,327	(111,584)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)
Cash pension contributions reported in the funds were more than the calculated pension expense on the statement of activities and therefore increase net position in years ending 06/30/2021 and 06/30/2022. As indicated the reverse for 06/30/2023								
	351,920	1,627,997	(466,769)	-	-	-	-	-
Internal service funds are used by the County to charge the costs of health insurance to individual funds. The change in net position of internal service funds is reported with governmental activities.								
	41,197	420	(3,420)	-	-	-	-	-
Change in net position of governmental activities	10,442,237	5,830,777	2,050,824	9,870,773	25,308,170	16,594,759	7,888,453	8,274,307

Colquitt County, Georgia

Statements of Net Position (Primary Government)

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Assets					
Cash and Cash Equivalents	21,605,457	18,861,296	27,586,589	32,146,284	37,650,913
Investments	11,217,299	13,953,256	14,400,977	14,401,000	14,401,000
Receivables, Net	390,287	4,886,406	183,221	93,000	93,000
Taxes Receivable, Net			4,542	5,000	5,000
Prepaid Items	170,147	160,674	136,812	121,000	121,000
Due from Other Governments	566	-	723	1,000	1,000
Interfund Balances	-	-	-	5,005,000	5,005,000
Inventory	15,850	42,000	43,400	43,000	43,000
Capital Assets				-	-
Non-depreciable	4,459,278	3,694,039	3,676,621	3,677,000	3,677,000
Depreciable, Net	66,025,233	65,678,902	63,420,499	61,162,499	61,162,499
Right-to-use Lease Assets, Net	-	24,404	16,388	16,000	16,000
Total Assets	103,884,117	107,300,977	109,469,772	116,670,783	122,175,412
Deferred Outflows of Resources				-	-
Deferred Outflows Related to Pension	1,038,927	962,939	4,251,010	4,251,000	4,251,000
Total Deferred Outflows of Resources	1,038,927	962,939	4,251,010	4,251,000	4,251,000

Colquitt County, Georgia

Statements of Net Position - continued

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Liabilities					
Accounts Payable	1,826,509	1,536,132	1,829,383	1,829,000	1,829,000
Accrued Expenses	1,127,287	1,139,934	1,734,763	1,735,000	1,735,000
Due to Other Governments	16,667	-	196,668	197,000	197,000
Non-Current Liabilities					
Due within One Year					
Lease Liability	594,943	8,009	8,253	8,000	8,000
Compensated Absences	298,625	336,570	442,319	442,000	442,000
Due in More than One Year					
Lease Liability	172,292	16,756	8,503	9,000	9,000
Compensated Absences	28,422	33,817	44,975	45,000	45,000
Net OPEB Liability	-	-	-	-	-
Net Pension Liability	3,825,090	1,626,464	6,362,534	6,363,000	6,363,000
Total Liabilities	7,889,835	4,697,682	10,627,398	10,628,000	10,628,000
Deferred Inflows Related to Pension	2,567,079	2,946,419	1,989,116	1,989,000	1,989,000
Total Deferred Inflows of Resources	2,567,079	2,946,419	1,989,116	1,989,000	1,989,000

Colquitt County, Georgia

Statements of Net Position - continued

	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Net Position					
Net Investment for Capital Assets	69,717,276	69,348,176	67,096,752	67,097,000	67,097,000
Restricted for					
Judicial	7,494	5,256	7,269	7,000	7,000
Public Safety	307,582	1,309,598	3,180,041	3,180,000	3,180,000
Health and Welfare	52,855	65,706	64,856	65,000	65,000
Economic Development	6,218,942	4,142,180	-	-	-
Capital Outlay	9,906,465	14,027,998	20,303,291	20,303,000	20,303,000
Other Purposes				-	-
Unrestricted	8,255,516	11,720,901	10,452,059	17,652,783	23,157,412
Total Net Position	94,466,130	100,619,815	101,104,268	108,304,783	113,809,412

Thank you

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