



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

**We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

# COBB COUNTY SCHOOL DISTRICT 2024 ANNUAL SPLOST REPORT

(Georgia Code 48-8-122)  
July, 2023 thru June, 2024

## SPLOST IV

Collections for SPLOST IV began January 1, 2014. All Projects are being completed on schedule.

CATEGORY	ORIGINAL ESTIMATE (Jan, 2014)	CURRENT ESTIMATE (June, 2024)	EXPENDED PRIOR YEARS (June, 2023)	EXPENDED CURRENT YEAR (June, 2024)	BALANCE
New / Replacement Facilities	\$175,516,848	\$266,068,457	\$266,068,435	\$0	\$22
Land	10,000,000	10,038,711	10,027,732	10,978	1
Additions / Modifications	130,301,447	150,964,174	150,956,185	7,965	24
Infrastructure / Individual School Needs	179,038,277	64,133,125	61,956,026	1,825,910	351,189
Safety and Support	97,937,300	88,048,750	87,512,927	535,078	745
Curriculum / Instruction / Technology	125,050,835	132,502,244	132,465,008	36,911	325
Program Management	0	8,597,158	8,597,157	0	1
Contingency	0	10,362	0	0	10,362
Total Estimate	\$717,844,707	\$720,362,981	\$717,583,470	\$2,416,842	\$362,669

Data: Reports SPM2040-S3 V1.0 (6/30/2023) (6/30/2024)

## SPLOST V

Collections for SPLOST V began January 1, 2019. All Projects are being completed on schedule.

CATEGORY	ORIGINAL ESTIMATE (Jan, 2019)	CURRENT ESTIMATE (June, 2024)	EXPENDED PRIOR YEARS (June, 2023)	EXPENDED CURRENT YEAR (June, 2024)	BALANCE
New / Replacement Facilities	\$165,271,710	\$171,767,665	\$164,736,034	\$6,548,599	\$483,032
Additions / Modifications	205,414,720	282,689,586	\$207,092,038	51,501,744	24,095,804
Infrastructure / Individual School Needs	103,313,570	142,327,083	\$79,440,358	38,480,809	24,405,916
Safety, Security and Support	150,022,000	125,294,005	\$70,927,394	19,641,521	34,725,090
Academic/Technology	173,000,000	170,764,713	138,320,391	16,499,382	15,944,940
Contingency	\$0	\$15,473,132	\$0	\$0	\$15,473,132
Total Estimate	\$797,022,000	\$908,316,184	\$660,516,215	\$132,672,055	\$115,127,914

Data: Reports SPM2040-S3 V1.0 (6/30/2023) (6/30/2024)

## SPLOST VI

Collections for SPLOST V began January 1, 2024. All Projects are being completed on schedule.

CATEGORY	ORIGINAL ESTIMATE (Jan, 2024)	CURRENT ESTIMATE (June, 2024)	EXPENDED PRIOR YEARS (June, 2023)	EXPENDED CURRENT YEAR (June, 2024)	BALANCE
New / Replacement Facilities	\$131,184,734	127,205,381	\$0	\$9,546,251	\$117,659,130
Additions / Modifications	116,842,066	139,710,650	\$0	658,181	139,052,469
Infrastructure / Individual School Needs	378,865,103	345,489,442	\$0	6,947,820	338,541,622
Safety, Security and Support	95,100,000	109,854,930	\$0	3,641,939	106,212,991
Academic/Technology	172,900,000	172,631,500	\$0	15,776,070	156,855,430
Contingency	0	0	0	0	0
Total Estimate	\$894,891,903	\$894,891,903	\$0	\$36,570,261	\$858,321,642

Data: Reports SPM2040-S3 V1.0 (6/30/2023) (6/30/2024)