

**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 (open.ga.gov) 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, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

COBB COUNTY SCHOOL DISTRICT

2025 ANNUAL SPLOST REPORT

(Georgia Code 48-8-122)
July, 2024 thru June, 2025

SPLOST IV

Collections for SPLOST IV began January 1, 2014. All Projects were completed with available funds.

CATEGORY	ORIGINAL ESTIMATE (Jan, 2014)	CURRENT ESTIMATE (June, 2025)	EXPENDED PRIOR YEARS (June, 2024)	EXPENDED CURRENT YEAR (June, 2025)	BALANCE
New / Replacement Facilities	\$175,516,848	\$266,068,435	\$266,068,435	\$0	\$0
Land	10,000,000	10,038,710	10,038,710	0	0
Additions / Modifications	130,301,447	150,964,150	150,964,150	0	0
Infrastructure / Individual School Needs	179,038,277	64,029,260	63,781,936	247,324	0
Safety and Support	97,937,300	88,165,843	88,048,005	117,838	0
Curriculum / Instruction / Technology	125,050,835	132,501,919	132,501,919	0	0
Program Management	0	8,597,157	8,597,157	0	0
Contingency	0	0	0	0	0
Total Estimate	\$717,844,707	\$720,365,474	\$720,000,312	\$365,162	\$0

Data: Reports SPM2040-S3 V1.0 (6/30/2024) (6/30/2025)

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, 2025)	EXPENDED PRIOR YEARS (June, 2024)	EXPENDED CURRENT YEAR (June, 2025)	BALANCE
New / Replacement Facilities	\$165,271,710	171,485,796	\$171,284,633	\$137,750	\$63,413
Additions / Modifications	205,414,720	278,684,808	258,593,782	18,110,054	1,980,972
Infrastructure / Individual School Needs	103,313,570	161,283,561	117,921,167	16,558,288	26,804,106
Safety, Security and Support	150,022,000	114,636,077	90,568,915	12,431,899	11,635,263
Academic/Technology	173,000,000	170,764,713	154,819,773	10,739,503	5,205,437
Contingency	0	19,347,821	0	0	19,347,821
Total Estimate	\$797,022,000	\$916,202,776	\$793,188,270	\$57,977,494	\$65,037,012

Data: Reports SPM2040-S3 V1.0 (6/30/2024) (6/30/2025)

SPLOST VI

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

CATEGORY	ORIGINAL ESTIMATE (Jan, 2024)	CURRENT ESTIMATE (June, 2025)	EXPENDED PRIOR YEARS (June, 2024)	EXPENDED CURRENT YEAR (June, 2025)	BALANCE
New / Replacement Facilities	\$131,184,734	127,205,381	\$9,546,251	\$21,159,921	\$96,499,209
Additions / Modifications	116,842,066	139,710,650	658,181	14,262,957	124,789,512
Infrastructure / Individual School Needs	378,865,103	345,489,442	6,947,820	45,702,941	292,838,681
Safety, Security and Support	95,100,000	109,854,930	3,641,939	21,546,547	84,666,444
Academic/Technology	172,900,000	180,801,772	15,776,070	54,437,337	110,588,365
Contingency	0	5,113,328	0	0	5,113,328
Total Estimate	\$894,891,903	\$908,175,503	\$36,570,261	\$157,109,703	\$714,495,539

Data: Reports SPM2040-S3 V1.0 (6/30/2024) (6/30/2025)