Auditor of State (AOS) via the illegal and obnoxious <u>Transparency of the Use of Public</u> <u>Resources Survey</u> has caused some school district officials angst regarding litigation expenditures.

That a school district can spend funds to sue the state individually or as a group is a nobrainer. Districts, individually and collectively, have done so on a regular basis.

A February 11, 1991 letter from the AOS to attorneys Yount and Pittner (<u>attached</u>) indicates the AOS would "not question such payments, given the authority granted to boards of education under Chapter 167 of the powers of councils provided by Section 167.03, Revised Code." Hence the Coalition proceeded with the DeRolph case.

There were no issues regarding payments to the Coalition raised during the DeRolph School Funding litigation (1991-2002 and beyond) about the legality of such expenditures.

School districts have sued the state scores of times.

In 1976, Cincinnati School district challenged the state's school funding system. In September 2020, resulting from litigation, the Franklin County Court of Common Pleas awarded the school districts of Toledo, Dayton and Cleveland \$42 million because the Ohio Department of Education unlawfully reduced funding to those districts (attached). Previous to September 2020, Cincinnati and Dayton school districts were paid settlements by the state due to the Ohio Department of Education illegally shortchanging the districts.

The AOS's illegal survey at the behest of the Senate President will not go unchallenged!! Districts need not be uneasy about the matter.

AOS Letter to attorneys Yount and Pittner 2.11.91

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