

OPINION NO. 75-096

Syllabus:

The amount of reimbursement payable to a county board of education for services provided a local school district pursuant to R.C. 3317.11 may not be reduced, even though the net reduction in payment to the local school district after application of R.C. 3317.51 is less than the original adjustment made pursuant to R.C. 3317.023(D).

To: Martin W. Essex, Supt. of Public Instruction, Dept. of Education, Columbus, Ohio

By: William J. Brown, Attorney General, December 31, 1975

Having recently received my opinion to you (No. 75-080) concerning the calculation of state foundation payments to local school districts, you have now raised another question concerning state foundation payments to county boards of education.

Calculations of foundation fund payments are made pursuant to various sections in R.C. Chapter 3317 and are complex.

As an overview, it is accurate to say that the state funds both county and local school districts for educational services performed. R.C. 3317.11 is a specific provision which requires county boards of education to provide supervisory services to local school districts. In turn, R.C. 3317.11 also provides, generally, that the local districts "pay" for these services by having their state foundation funds reduced by the amount of the supervisory services received from the county board. R.C. 3317.11 then also provides that the state will reimburse the county board for having provided the supervisory services to local districts. In pertinent part R.C. 3317.11 reads as follows:

"Every local school district shall be provided supervisory services by its county board of education as approved by the state board of education, but not to exceed one supervisory teacher for the first fifty classroom teachers calculated under section 3317.023 of the Revised Code and one supervisory teacher for every additional one hundred such classroom teachers so calculated. Reimbursement for such supervisory services shall be a deduction by the state board of education from the payment to the local school district under section 3317.022 of the Revised Code. Deductions for all supervisory services and extended services for supervisory and child study in excess of that paid by the state pursuant to section 3317.024 of the Revised Code shall be apportioned among local school districts within the county by the state board of education on the basis of the total number of pupils in each school district, except that where such services are provided to districts other than local school districts within the county, such charges

shall be apportioned among all participating districts on the basis of the total number of pupils in each school district. All deductions from state funding to local school districts required for reimbursement of county boards of education shall be made under Division (D) of Section 3317.023 of the Revised Code."
(Emphasis added.)

This section in effect requires that the amount necessary to reimburse county boards for providing supervisory services to local school districts be deducted from the payments calculated under R.C. 3317.022 for the local districts. Thus, the apparent intent of R.C. 3317.11 has been and remains that the reimbursement of county boards of education be funded by a comparable reduction in payments to the local school districts, which have received services provided the county boards under that section. However, as a result of S.B. No. 170, which enacted R.C. 3317.023(D), the deduction for supervisory services is mechanically incorporated into the computation, under R.C. 3317.022, for payments to local school districts. The mechanics of that formula were discussed in my recent opinion to you, 1975 Op. Att'y Gen. No. 75-080, in which I stated in part:

"R.C. 3317.022(A), therefore, provides the formula for computing basic state aid. R.C. 3317.023(D) provides that in the case of a local school district, basic state aid as computed under R.C. 3317.022(A) is to be decreased by the amount of the reimbursement to the county board of education pursuant to R.C. 3317.11. It should be noted that adjustments required by R.C. 3317.023 are to be made to computations under R.C. 3317.022(A). Once these adjustments are made, R.C. 3317.022(B) requires a determination as to whether the adjusted computations are equal to or greater than basic state aid. R.C. 3317.022(B) then provides for payments reflecting the difference between basic aid and the amount computed in accordance with R.C. 3317.022(A) and R.C. 3317.023."

R.C. 3317.51 provides that, notwithstanding the adjustment provisions of R.C. 3317.022, each school district shall be paid an amount determined in accordance with R.C. 3317.51.

This is the point of your specific concern. As a result of R.C. 3317.51 the actual reduction of a local school district payment, on account of supervisory services received from the county board, may be less than the reduction originally computed pursuant to R.C. 3317.023(D).

It does not follow, however, that the reimbursement to the county board under R.C. 3317.11 must be adjusted accordingly. As noted above, that section bases the amount of reimbursement to the county board on the services which are provided, and while it does require that the amount of reimbursement be a deduction from local school district payments under R.C. 3317.022 and R.C. 3317.023(D), it does not make the county board's reimbursement contingent on dollar for dollar deductions from payments to local districts.

As discussed above, as well as in Op. No. 75-080, *supra*, R.C. 3317.051 operates as an exception to the payment requirements of R.C. 3317.022. No provision is contained in R.C. 3317.51, which either requires that a local school district's payment be

reduced by an amount equal to the amount of reimbursement to county boards, or makes the amount of county board reimbursement contingent on a similar reduction of the local school district's payments.

Finally, I would point out that, since the amount of reimbursement to the county boards under R.C. 3317.11 is itself used in the computations under R.C. 3317.022 and R.C. 3317.023(D), and, therefore, indirectly in the computation of payments to the local school districts under R.C. 3317.51, it is not possible to base the amount of county board reimbursement on the result of the local school district payment computations. It is a well settled, and now codified, rule of statutory construction that words and phrases shall be read in context and construed according to the rules of grammar and common usage, and that in enacting a statute a result feasible of execution is intended. R.C. Sections 1.41 and 1.47(D).

I must, therefore, conclude that R.C. 3317.11 requires county boards of education to be reimbursed in full for services provided by them to local school districts pursuant to that section, regardless of the amount by which payments to the local school districts are ultimately reduced after application of R.C. 3317.51.

In specific answer to your question it is my opinion, and you are so advised that the amount of reimbursement payable to a county board of education for services provided a local school district pursuant to R.C. 3317.11 may not be reduced, even though the net reduction in payment to the local school district after application of R.C. 3317.51 is less than the original adjustment made pursuant to R.C. 3317.023(D).