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Education in Oklahoma: The Real Costs



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Summary

Unlike private-sector businesses, the government's school accounting systems exclude many significant costs when computing expenditures. As a result, Oklahoma government officials routinely understate the cost of public education. For example, official reports indicated the per-pupil expenditure in FY-2003 was \$6,429. This study, using generally accepted accounting principles to report expenditures that would be included on a regular financial statement, finds the real cost that year was more than \$11,250.

"Determining the real cost of public education is an extremely important issue," education scholars Myron Lieberman and Charlene K. Haar have correctly pointed out. "Substantially underestimated costs deceive the taxpaying public, mislead government officials who initiate legislation, and deprive students of educational financial equity."¹

Unfortunately, "substantially underestimated costs" are precisely what we have in Oklahoma.

Consider, for example, this statement in Governor Brad Henry's latest executive budget: "Per-pupil expenditures are calculated by dividing the total amount of federal, state and local funds expended for education by the average daily attendance of public school students in the state. Oklahoma's per-pupil expenditure is \$6,429 for FY-2003-04 ..."²

In truth, this "official" figure substantially understates the true amount of monies expended on education in our state. As the financial statement on pages 6-7 of this study makes clear, in reality the per-pupil cost in Oklahoma in FY-2003, the latest year for which data are available, was more than \$11,250.³

If the CEO and finance division of any publicly held company attempted to influence public opinion with misstated financial data to this extent, they would be subject to criminal and civil prosecution (Enron and WorldCom come to

mind).⁴ Indeed, according to Frederick Hess, a former public high school teacher and current director of education policy studies at the American Enterprise Institute, "school accounting guidelines would bring smiles to an Enron auditor."⁵

Of course, "the errors in government statistics do not necessarily imply deliberate falsification; in some instances, significant differences can be traced back to differences in the data collection process,"⁶ as we shall see below in the discussion of local revenues. Nonetheless – and this will come as no surprise to reporters who have dealt with government agencies – "governments at all levels typically release information that puts government in a favorable light," Lieberman and Haar remind us. "The providers of information usually provide information that promotes their interests, and omit information deemed contrary to their interests."⁷

Ultimately the taxpayers – as the ones who are paying the freight – have a right to know: How can the "official" government figures be so misleading?

Let us count the ways.

Local Revenues

Differences in the data collection process explain some of the discrepancy between the stated costs and the real costs of education. For example, in his budget book Gov. Henry indicates that local and county revenues for schools in FY-2003 totaled \$765 million.⁸ But the federal

¹ Myron Lieberman and Charlene K. Haar, *Public Education as a Business: Real Costs and Accountability* (Lanham, MD: Scarecrow, 2003), pg. 17.

² Governor Brad Henry, *FY-2006 Executive Budget*, pg. B-81. In its *Profiles 2004 State Report* (page 34), the state's Office of Accountability, using average daily membership rather than average daily attendance, places the 2003-04 per-pupil expenditure at \$6,554.

³ FY-2003 data were used as the comparative year since all third-party reporting sources – such as the U.S. Census Bureau, National Center for Education Statistics, and Teachers' Retirement System actuarial reports – lag individual states' reporting by at least one year. We used expenditure data traced through revenue sources since there was no indication of retained funds (other than routine carryover funds used to bridge fiscal years).

⁴ Andy Fastow, the CFO for Enron during its accounting scandal, struck a plea bargain for 10 years for his role in hiding billions of dollars of debt for the publicly held company. Enron's misstatements and subsequent collapse prompted Congress to pass tougher measures designed to promote accountability and transparency.

⁵ Frederick M. Hess, "Soaring School Spending," 14 April 2004. Available at http://www.aei.org/publications/pubID.20303/pub_detail.asp.

⁶ Lieberman and Haar, pg. 9.

⁷ Lieberman and Haar, pp. 1-2. One would hope that journalists, in their role as government watchdogs, would take a greater interest in this matter. Indeed, Lieberman and Haar find it "remarkable that so little attention has been paid to the erroneous government statistics on the costs of public education."

⁸ Governor Brad Henry, *FY-2006 Executive Budget Historical Data*, pg. 107.

government's National Center for Education Statistics (NCES) puts the figure at nearly *double* that amount – \$1.36 billion (see Item 2 on the financial statement).

We contacted Lu Norman, executive director of financial accounting at the Oklahoma State Department of Education, for an explanation of this discrepancy. According to Norman, the NCES data represent the *total* local fund revenue, including revenue from general funds, building funds, bond funds, activity funds, and so on.⁹ Clearly, these are funding sources for direct expenditures. They should be included in per-pupil calculations.

In other words, the "total" per pupil expenditure (\$6,429) cited by the governor and other public officials isn't total at all. Using the NCES data suddenly bumps Oklahoma's per-pupil expenditure to \$7,194.

But the problem runs much deeper than this.

Here is the main reason government officials understate education's true costs: *Unlike private-sector businesses, the government's school accounting systems exclude many significant costs.*

In this study, we present a more comprehensive analysis of the costs of public education. Using generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), we compiled the federal, state, and local expenditures on K-12 public schools in Oklahoma that are readily verifiable or calculable through third-party sources and that would be included on a regular financial statement. As mentioned, our findings are presented in a financial statement on pages 6-7.¹⁰

Current Benefits

Using GAAP gives us a much more accurate picture of the costs of education. For example, financial reporting standards require that a financial statement include salary and benefits as a cost in the year incurred. But in the education

reports released by government officials, some benefits are simply omitted from the so-called "total" amount spent on education.

Consider: Oklahoma taxpayers are subsidizing the retirement benefits of Oklahoma teachers by having part of taxpayers' individual income taxes, sales taxes, and use taxes (3.54 percent for FY-2003, climbing to 5 percent by FY-2008) sent to the Teachers' Retirement System of Oklahoma (TRS) (see Item 3 on the financial statement). That's another \$128 million that doesn't show up in the "total" education costs quoted by the governor and other government officials.

Other Dedicated Revenues

In addition, there are other dedicated revenues which are funneled directly to schools without going through the appropriations process – and thus are not included in the official figures of the cost of education. As Item 1.15 on the financial statement indicates, this amount is roughly \$321 million.¹¹ Appendix A provides a breakdown of the various sources of funds¹² and the percentage of each source dedicated to education.¹³

CareerTech

The Oklahoma Department of Career and Technology Education (CareerTech) provides not only adult education and business and industry training, but also provides education for junior-high and high-school students. According to the department, "Most of Oklahoma's career and technology education students at the secondary level are enrolled in CareerTech programs in their local schools. In FY03, a total of 1,378 CareerTech teachers in 400 comprehensive public school districts served a total enrollment of 145,788. These students are in Grades 6-12 and are enrolled in one-period CareerTech programs including family and consumer sciences, agricultural education, marketing education, business and information technology education, trade and industrial education and health occupations

⁹ E-mail correspondence from Lu Norman to OCPA research fellow Steve Anderson, May 6, 2005.

¹⁰ It's also worth noting that the kinds of expenditures included on the financial statement – such as infrastructure costs and retirement benefits – would be included in the cost of a child's tuition at a nonpublic school. For a listing of Oklahoma nonpublic schools and their tuition rates, see Appendix C.

¹¹ This is according to the Oklahoma State Department of Education (ODOE), though a calculation using numbers from the Office of State Finance (OSF) would put the figure at \$760 million. In e-mail correspondence with OCPA, Lu Norman noted that the individual and corporate income tax amounts went directly to general revenue (which would be included in Item 1.09 on OCPA's financial statement) and that ODOE must "have data to the Governor's office for the budget by the 1st of December" even though "schools have until March to adjust before the data is certified to NCES." A reconciliation of the differences between numbers used by ODOE and those used by OSF (see Appendix A) for dedicated revenues reveals a reporting difference of \$114 million.

¹² Governor Brad Henry, *FY-2005 Executive Budget Historical Data*, pg. B1.

¹³ Governor Brad Henry, *FY-2005 Executive Budget*, pp. 35-43.

education.”¹⁴

As Item 5 on the financial statement indicates, the CareerTech budget contains \$121 million for public school instruction.

Depreciation Costs

Any business which has buildings has an expense charge for the yearly depreciation of those buildings. This depreciation figure represents how much of the building was “used up” in a current year. Prudent stewards realize that “wear and tear” is a fact of life, and will consider this dollar figure to be a guide to how much money will be needed for repairs or replacements.

Oklahoma schools do not report the yearly depreciation of their buildings. Fortunately, we have a reliable estimate – \$2.2 billion – of the unmet infrastructure needs of Oklahoma schools in 2000.¹⁵ Using a conservative four percent per year increase in costs, we arrived at an FY-2003 estimate which was then expressed as a 20-year bond payment at 5 percent. This gives us the cost to Oklahoma taxpayers for wear and tear on Oklahoma school properties (see Item 6 on the financial statement).

Pension Debt

Generally accepted accounting principles require the full disclosure of debt. And make no mistake, Oklahoma taxpayers are up to their eyeballs in it.

The Teachers’ Retirement System of Oklahoma (TRS) defined benefit plan annually adds debt which will be paid by future generations of Oklahomans. The Unfunded Accrued Actuarial Liability (UAAL) for TRS that was added in FY-2003 was \$1.93 billion (see Item 7 on the financial statement), bringing the system’s total unfunded debt to \$7.42 billion.¹⁶ Oklahoma’s state auditor and inspector indicates that TRS “faces possible difficulty in meeting its future obligations” and that “funding is not sufficient to amortize the UAAL.”¹⁷

Of course, politicians are notorious for provid-

ing benefits to current and future retirees using this TRS “credit card,” as Citizens Against Government Waste and OCPA pointed out in a brief analysis called “How to Buy Votes When You Don’t Have Any Money.”¹⁸ Unfortunately, this is no laughing matter. As TRS points out, “Benefits earned by members of the Teachers’ Retirement System are a true liability of the state. A recent Attorney General’s Opinion (96-21) said, in essence, that the state is responsible for the pension debt owed to TRS members.”¹⁹

Recent woes faced by several companies because of their pension debts – Bethlehem Steel, General Motors, and United Airlines come to mind – should serve as an early warning to Oklahoma taxpayers. Indeed, TRS’s actuarial firm issued this very warning in its FY-2003 annual report on the solvency of TRS: “Based on the current statutes for determining the state, federal and employer contribution rates, the UAAL is expected to increase indefinitely without future experience gains or additional funding.”²⁰

Other Expenditures

There are other expenditures which are not included in the government’s reckoning of the “total” cost of education but which are included in our study.

- Oklahoma has a special government agency, the Oklahoma Commission for Teacher Preparation, which is responsible for “the accreditation of teacher preparation programs, the assessment of teacher candidates, and the ongoing growth and development of classroom teachers across the State.”²¹ This accounts for another \$5.8 million (see Item 8 on the financial statement).
- Oklahoma operates a tuition-free residential high school called the Oklahoma School of Science and Mathematics (OSSM), and also operates regional centers for other students talented in science and mathematics. Of

¹⁴ <http://www.okcareertech.org/measuringup/SysOverview/DeliverySys/DeliverySys.html>

¹⁵ Faith E. Crampton, David C. Thompson, and Janis M. Hagey, “Creating and Sustaining School Capacity in the Twenty-First Century: Funding the Physical Environment Conducive to Student Learning,” published in *Money & Schools*, 2nd edition (Larchmont, NY: Eye on Education, 2001), pp. 261-262.

¹⁶ <http://www.trs.state.ok.us/trs/publications/2004actuarial.pdf>

¹⁷ *Oklahoma 2004 Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2004*, “Independent Auditor’s Report,” pg. 24.

¹⁸ Citizens Against Government Waste and Oklahoma Council of Public Affairs, *2004 Oklahoma Piglet Book*, pg. 10. Available at <http://www.ocpathink.org/ViewPolicyStory.asp?ID=512>.

¹⁹ <http://www.trs.state.ok.us/trs/thetruth/truth4.php>

²⁰ Letter to the TRS board of trustees from the actuaries Gabriel, Roeder, Smith & Company, published in *Teachers’ Retirement System of Oklahoma Actuarial Valuation, June 30, 2004*. Available at http://www.ok.gov/trs/investment_portfolio/actuarialvaluation.pdf.

²¹ <http://www.octp.org/octp/index.html>

- course, "maintaining a tuition-free residential high school requires significant investment" – actual costs per student were nearly \$27,000 in FY-2003.²² This accounts for another \$6.2 million (see Item 9 on the financial statement).
- The Commissioners of the Land Office (CLO) is a state agency whose mission is to generate maximum earnings for public education through the management of state-owned lands and minerals and the investment of the state's permanent education fund. The public elementary and secondary school systems are the largest beneficiaries of these funds. This accounts for another \$4.3 million (see Item 10 on the financial statement).
 - Items 11 and 12 on the financial statement show direct funding for K-12 educational instruction via the Oklahoma Arts Council and the Oklahoma Summer Arts Institute at Quartz Mountain.

Expenditures Not Included in This Study

The various items discussed above and presented on our financial statement should be (but are not) included in the "total" cost of education reported by government officials. Perhaps surprisingly, there are even *more* costs which should be included, but which do not lend themselves to measurement and/or categorization precise enough to be included in this study. (Had we included them, the per-pupil cost would have marched right past \$11,250 on its continuing northward journey.) For example, there are many costs of public education that are carried on the budgets of other government agencies:

- The Office of Juvenile Affairs spent \$884,000 in FY-03 on educational expenses in their facilities. One could also compute the educational costs of incarcerated youths (under age 18) being held in adult jails.
- Since roughly 38 percent of total state expenditures are for K-12 education, we could apply that percentage (or something approaching it) to the executive, legislative, and judicial costs of state government (excluding agencies which are devoted to a particular service completely unrelated to education) to measure the "overhead cost" of public education.²³
- Millions of dollars of public school costs – such as the costs of teacher education and the costs of remedial instruction – show up in Oklahoma's *higher education* budgets. (Recall OU president David Boren's lament to the regents, when informing them in 2000 that more than 48 percent of OU students admitted on the basis of their 3.0 high-school GPA needed remedial courses: "I'm sorry to say this may be a statement as to how well students are being prepared in the rest of our education system."²⁴) In addition, there are other programs in Oklahoma's public higher education system which benefit K-12 students.²⁵
- Public education also incurs millions of dollars in "fundraising costs" – that is to say, tax assessment and collection. As Lieberman and Haar point out, "Tax funds do not flow effortlessly into government coffers. The operation of any tax system involves numerous costs. These costs are, in effect, the 'fundraising costs' of public institutions, analogous to the overhead costs of private companies or the fundraising costs of charitable institutions."²⁶
- The Oklahoma Health Care Authority (OHCA) contracts with many school systems across the state, according to an OHCA spokesman. "The districts provide the state match to leverage

(continued on page 8)

²² Governor Brad Henry, *FY-2005 Executive Budget*, pp. 175-176.

²³ Lieberman and Haar explain (pp. 159-160): "Regardless of whether schools are private or operated by government, issues such as the following must be resolved: When must students enroll in schools? What will be the requirements, if any, to hold a teaching, school support, or administrative position? How is school construction to be financed? What requirements must be met to fire teachers? How are school governance bodies elected or appointed? What individuals or agencies are responsible for oversight of school governance? Who is responsible for preparing the school budget and approving it? When and by whom will there be an audit of school expenditures? What tests, if any, are pupils required to take? What will be the graduation requirements? What will be the terms and conditions of employment? What will be the number of days in the school year and the duration of the school day?"

"In private schools, the costs of resolving these issues are costs of operating the school. Not so, or not necessarily so, in public schools. Most of the foregoing issues, and they are far from exhaustive, are resolved partly by school boards and partly by state legislatures. ... When a state legislature resolves educational issues, there are costs, just as there are when private schools resolve them. State legislators must devote time to resolving the issues, and they utilize support services in the decision-making process. The costs of this process, however, are not counted as costs of public education."

²⁴ Steve Lackmeyer, "OU regents tighten admissions policy," *The Oklahoman*, 1 November 2000, pg. 5.

²⁵ For example, the *Edmond Sun* reported June 29, 2005 on 8th and 9th grade students attending a one-week summer academy at the University of Central Oklahoma "as part of the State Regents' Summer Academy, a state-funded program that brings students from various towns together for some strenuous mental exercise."

²⁶ Lieberman and Haar, pg. 165.

FY-2003 Budgeted Revenues & Expenditures

(Average Daily Membership: 624,202)

Item	Total	State	Local	Federal	Individuals	Running Total	Per-Pupil Cost
Direct Expenditures							
1	Department of Education (ODOE)						
1.01	\$ 10,000	\$ 10,000					
1.02	\$ 58,687,000	\$ 58,687,000					
1.03	\$ 3,450,000	\$ 3,450,000					
1.04	\$ 54,000	\$ 54,000					
1.05	\$ 320,000	\$ 320,000					
1.06	\$ 442,000	\$ 442,000					
1.07	\$ 206,000	\$ 206,000					
1.08	\$ 111,154,000	\$ 111,154,000					
1.09	\$ 2,214,785,000	\$ 2,214,785,000					
1.10	\$ 369,000	\$ 369,000					
1.11	\$ 1,998,000			\$ 1,998,000			
1.12	\$ 69,000	\$ 69,000					
1.13	\$ 16,131,000			\$ 16,131,000			
1.14	\$ 400,255,000			\$ 400,255,000			
1.15	\$ 321,135,000	\$ 321,135,000					
	\$ 3,129,065,000	\$ 2,710,681,000		\$ 418,384,000			
2	Local and County Revenues						
2.01	\$ 949,465,000		\$ 949,465,000				
2.02	\$ 104,715,000		\$ 104,715,000				
2.03	\$ 226,797,000		\$ 226,797,000				
2.04	\$ 80,590,000		\$ 80,590,000				
	\$ 1,361,567,000		\$ 1,361,567,000			\$ 4,490,632,000	\$ 7,194.20
3	Teachers' Retirement System						
3.01	\$ 19,838,000				\$ 19,838,000		
3.02	\$ 128,734,000	\$ 128,734,000					
	\$ 148,572,000					\$ 4,639,204,000	\$ 7,432.22
4	State Dedicated Revenues						
4.01	\$ 251,136,919						
4.02	\$ 20,931,298						
4.03	\$ 196,014,524						
4.04	\$ 11,113,625						
4.05	\$ 30,460,740						
4.06	\$ 37,236,177						
4.07	\$ 195,587,014						
4.08	\$ 17,562,661						
	Total Dedicated/Adjusted Dedicated	\$ 760,042,958					
	Less Teachers' Retirement in Sales/Use	\$ 52,391,165					
	Remove Items in CMIA account	\$ 272,068,217					
	Net Dedicated Revenues	\$ 435,583,575					
	Dedicated Revenues in ODOE Report	\$ 321,135,000					
	Dedicated Revenues Not in ODOE Report	\$ 114,448,575	\$ 114,448,575			\$ 4,753,652,575	\$ 7,615.57

Item		Total	State	Local	Federal	Individuals	Running Total	Per-Pupil Cost
5	Career and Technology Education							
5.01	Payments to Local Schools	\$ 1,984,000	\$ 1,984,000					
5.02	Administration and Data Processing Related to Common Education	\$ 3,534,129	\$ 3,534,129					
5.03	Payments to Local Schools	\$ 115,636,000	\$ 115,636,000					
		\$ 121,154,129	\$ 121,154,129				\$ 4,874,806,704	\$ 7,809.66
	Debts Incurred But Not Paid in FY-2003							
6	Depreciation Costs							
6.01	Infrastructure Needs	\$ 198,943,765		\$ 198,943,765			\$ 5,073,750,469	\$ 8,128.38
7	Oklahoma Teachers' Retirement System							
7.01	Unfunded Retiree Benefits	\$ 1,931,000,000	\$ 1,931,000,000				\$ 7,004,750,469	\$ 11,221.93
	Indirect Expenditures							
8	Teacher Preparation							
8.01	General Revenue	\$ 2,143,000	\$ 2,143,000					
8.02	Education Leadership OK Revolving Fund	\$ 624,000	\$ 624,000					
8.03	Donations	\$ 7,000				\$ 7,000		
8.04	Professional Development Institute Revolving Fund	\$ 2,979,000	\$ 2,979,000					
8.05	Teachers' Competency Exam Fund	\$ 99,000	\$ 99,000					
		\$ 5,852,000	\$ 5,845,000			\$ 7,000	\$ 7,010,602,469	\$ 11,231.30
9	Oklahoma School of Science & Math							
9.01	General Revenue	\$ 6,231,000	\$ 6,231,000					
9.02	School of Science & Math Fund	\$ 9,000	\$ 9,000					
		\$ 6,240,000	\$ 6,240,000				\$ 7,016,842,469	\$ 11,241.30
10	Commissioners of the Land Office							
10.01	CLO Revolving	\$ 273,000	\$ 273,000					
10.02	CLO Fund	\$ 4,028,000	\$ 4,028,000					
		\$ 4,301,000	\$ 4,301,000				\$ 7,021,143,469	\$ 11,248.19
11	Arts Council							
11.01	Various Programs	\$ 753,898	\$ 753,898				\$ 7,021,897,367	\$ 11,249.40
12	Quartz Mountain							
12.01	Institutional Support, Okla. Summer Arts Institute and Elementary and Secondary Continuing Education	\$ 799,000	\$ 799,000				\$ 7,022,696,367	\$ 11,250.68
	Totals	\$ 7,022,696,367	\$ 5,023,956,602	\$ 1,560,510,765	\$ 418,384,000	\$ 19,845,000		\$ 11,250.68

federal Medicaid dollars to employ school nurses and other health programs. They can only claim federal match for those services provided to Medicaid-eligible students. This also includes services for children eligible for the Individual Education Program (IEP) under the Individuals with Disabilities Education Act (IDEA). In state fiscal year 2003, OHCA had contracts with 310 school-based providers in 72 counties. Those providers were reimbursed \$8,024,144.²⁷

There are still other uncounted costs not included in this study. Consider, for example, the cost to taxpayers of empty or underutilized school buildings, a cost "not shown on district financial statements. ... The cost to taxpayers is the amount the district would have received by selling or leasing its empty school buildings or available space in school buildings. The management of a private company would rightly be considered derelict if it owned ... buildings that were neither used, rented, or sold."²⁸

Consider also the "universal service" fee on consumers' telephone bills. This allows schools to receive a discounted education rate (E-rate) for access to telecommunications services. This is another uncounted cost of education.²⁹

Still another uncounted cost is the FY-03 value –

which is likely hundreds of millions of dollars – of the increases in retirement health benefits for current and currently retired schoolteachers.

This study did not attempt to measure the *non-governmental* costs of public education, such as K-12 remedial education paid for by parents or in-kind contributions or donated goods provided to schools and school districts.

Conclusion

This study has attempted to show the kinds of uncounted costs that are routinely omitted from Oklahoma's official government reports on public education. It's small wonder that one scholar could remark that "school accounting guidelines would bring smiles to an Enron auditor." Oklahoma taxpayers deserve better than this. ☹

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²⁷ E-mail correspondence from OHCA spokesman Nico Gomez to OCPA vice president Brandon Dutcher, July 21, 2005.

²⁸ Lieberman and Haar, pp. 43-44.

²⁹ Lieberman and Haar write (pg. 32): "Accounting for the expenditures and revenues in the E-Rate [education rate] program also provides some challenges. On May 7, 1997, the Federal Communications Commission (FCC) adopted a Universal Service Fund for Schools and Libraries, implementing the Telecommunications Act of 1996. As part of Public Law 104-104, the Telecommunications Act was designed to ensure that all eligible schools and libraries have affordable access to modern telecommunications and information services through discounted rates. To fund the Universal Service Fund, telephone companies charge their customers a 'universal service' fee on their phone bills. Since January 30, 1998, eligible schools and libraries have been awarded E-Rate discounts of \$7.95 billion; however, none of this \$7.95 billion, nor the subsequent E-Rate discounts, are included in the government statistics of the per-pupil cost of education."

Appendix A. Dedicated Revenues to Common Education, FY-2003

	Revenues	1017 Fund	Teachers' Retirement	School Districts	Common Education	Total
General Revenue Fund						
Individual Income Tax	\$ 2,113,947,132	8.340% \$ 176,303,191	3.540% \$ 74,833,728			\$ 251,136,919
Corporate Income Tax	\$ 104,447,595	16.500% \$ 17,233,853	3.540% \$ 3,697,445			\$ 20,931,298
Sales Tax	\$ 1,404,115,499	10.420% \$ 146,308,835	3.540% \$ 49,705,689			\$ 196,014,524
Use Tax	\$ 75,860,919	11.110% \$ 8,428,148	3.540% \$ 2,685,477			\$ 11,113,625
Gross Production Tax (Gas)	\$ 426,621,015			7.140% \$ 30,460,740		\$ 30,460,740
Gross Production Tax (Oil)	\$ 113,317,641			7.140% \$ 8,090,880	25.720% \$ 29,145,297	\$ 37,236,177
Motor Vehicle Tax	\$ 540,295,618			36.200% \$ 195,587,014		\$ 195,587,014
Rural Electric Cooperative	\$ 18,487,011			95.000% \$ 17,562,661		\$ 17,562,661
Totals	\$ 4,797,092,430	\$ 348,274,027	\$ 130,922,339	\$ 251,701,295	\$ 29,145,297	\$ 760,042,958
					Less General Revenue Items	\$ 272,068,217
					Net Dedicated Revenue	\$ 487,974,740
					Less Teachers' Retirement	\$ 52,391,165
						\$ 435,583,575

Appendix B. Tax Apportionment

	FY-2003	FY-2004	FY-2005	FY-2006	FY-2007	FY-2008	
Individual Income Tax Apportionment Changes							Actual FY-2003
General Revenue Fund	87.12%	87.12%	86.91%	86.66%	86.16%	85.66%	\$2,113,947,132
1017 Fund	8.34%	8.34%	8.34%	8.34%	8.34%	8.34%	
Teachers' Retirement Fund	3.54%	3.54%	3.75%	4.00%	4.50%	5.00%	
Ad Valorem Reimburse. Fund	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Corporate Income Tax Apportionment Changes							Actual FY-2003
General Revenue Fund	78.96%	78.96%	78.75%	78.50%	78.00%	77.50%	\$104,447,595
1017 Fund	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%	
Teachers' Retirement Fund	3.54%	3.54%	3.75%	4.00%	4.50%	5.00%	
Ad Valorem Reimbursement Fund	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	
Sales Tax Apportionment Changes							Actual FY-2003
General Revenue Fund	86.04%	86.04%	85.83%	85.58%	85.08%	84.58%	\$1,404,115,499
1017 Fund	10.42%	10.42%	10.42%	10.42%	10.42%	10.42%	
Teachers' Retirement Fund	3.54%	3.54%	3.75%	4.00%	4.50%	5.00%	
Use Tax Apportionment Changes							Actual FY-2003
General Revenue Fund	86.04%	85.35%	85.14%	84.89%	84.39%	83.89%	\$75,860,919
1017 Fund	10.42%	11.11%	11.11%	11.11%	11.11%	11.11%	
Teachers' Retirement Fund	3.54%	3.54%	3.75%	4.00%	4.50%	5.00%	
Cigarette Tax Increase Apportionment							Actual FY-2003
Health Employee Revolving Fund	n/a	n/a	22.06%	22.06%	22.06%	22.06%	N/A
Cancer Center Revolving Fund	n/a	n/a	3.09%	3.09%	3.09%	3.09%	
Trauma Care Revolving Fund	n/a	n/a	7.50%	7.50%	7.50%	7.50%	
OSU Osteopathic Revolving Fund	n/a	n/a	3.09%	3.09%	3.09%	3.09%	
HCA Medicaid Program Fund	n/a	n/a	26.38%	26.38%	26.38%	26.38%	
DMHSA Revolving Fund	n/a	n/a	2.65%	2.65%	2.65%	2.65%	
Hilliard Cancer Revolving Fund	n/a	n/a	0.04%	0.04%	0.04%	0.04%	
Teachers' Retirement Fund	n/a	n/a	1.00%	1.00%	1.00%	1.00%	
1017 Fund	n/a	n/a	2.07%	2.07%	2.07%	2.07%	
Tobacco Prevention Revolving Fund	n/a	n/a	0.66%	0.66%	0.66%	0.66%	
General Revenue Fund	n/a	n/a	16.83%	16.83%	16.83%	16.83%	
Municipalities and Counties	n/a	n/a	14.23%	14.23%	14.23%	14.23%	
Motor Vehicle Tax Apportionment							Actual FY-2003
General Revenue Fund	45.97%	44.84%	44.84%	44.84%	44.84%	44.84%	\$ 540,295,618
State Transportation Fund	0.30%	0.31%	0.31%	0.31%	0.31%	0.31%	
Counties for Highways	13.17%	7.24%	7.24%	7.24%	7.24%	7.24%	
Cities and Towns	3.04%	3.10%	3.10%	3.10%	3.10%	3.10%	
School Districts	35.46%	36.20%	36.20%	36.20%	36.20%	36.20%	
Gross Production Tax (Oil) Apportionment							Actual FY-2003
Common Education Technology Fund	25.72%	25.72%	25.72%	25.72%	25.72%	25.72%	\$113,317,641
OK Student Aid Revolving Fund	25.72%	25.72%	25.72%	25.72%	25.72%	25.72%	
Higher Education Capital Fund	25.72%	25.72%	25.72%	25.72%	25.72%	25.72%	
County Highways	7.14%	7.14%	7.14%	7.14%	7.14%	7.14%	
School Districts	7.14%	7.14%	7.14%	7.14%	7.14%	7.14%	
Water Resources Board Fund	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%	
County Roads and Bridges	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%	
Gross Production Tax (Natural Gas) Apportionment							Actual FY-2003
General Revenue Fund	85.72%	85.72%	85.72%	85.72%	85.72%	85.72%	\$426,621,015
County Highways	7.14%	7.14%	7.14%	7.14%	7.14%	7.14%	
School Districts	7.14%	7.14%	7.14%	7.14%	7.14%	7.14%	
Rural Electric Cooperative							Actual FY-2003
School Districts	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	\$18,487,011
General Revenue Fund	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
Farm Implement Tax							Actual FY-2003
Counties (% to education is discretionary)	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	\$4,261
General Revenue Fund	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
Vehicle Tags for Education (per-tag allocation)							Actual FY-2003
Oklahoma Tax Commission	22.86%	22.86%	22.86%	22.86%	22.86%	22.86%	Unknown
Education Reform Revolving Fund	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%	
Higher Education Revolving Fund	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%	
State Career Technology Fund	3.29%	3.29%	3.29%	3.29%	3.29%	3.29%	
Teachers' Retirement Benefit Fund (TRS)	55.86%	55.86%	55.86%	55.86%	55.86%	55.86%	
General Revenue Fund	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	
Schools	4.14%	4.14%	4.14%	4.14%	4.14%	4.14%	
County Highway Construction and Maintenance	0.83%	0.83%	0.83%	0.83%	0.83%	0.83%	
Emergency County Road Fund	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	
Various Cities	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
County Road Fund	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	
Oklahoma Law Enforcement Retirement Fund	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	
Support County Government	0.09%	0.09%	0.09%	0.09%	0.09%	0.09%	
State Transportation Fund	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	
Wildlife Conservation	0.00034%	0.00034%	0.00034%	0.00034%	0.00034%	0.00034%	

All data (alas, even those that don't add to 100%) compiled from State of Oklahoma Executive Budgets, FY-2002 through FY-2006. Actual FY-2003 numbers from FY-2005 Executive Budget Historical Data (with the exception of Farm Implement data, Vehicle Tags data, and Motor Vehicle Tax data for FY-2003, which were provided by the Oklahoma Tax Commission).

Appendix C. Nonpublic Schools and Tuition in the State of Oklahoma by Community, 2005

		Tuition (\$/School Year)	Tuition Schedules
Ardmore	Beavers Adventist Academy	3,100	
	Oak Hall Episcopal School	5,350	
Atoka	Faith Christian School	1,850	
Bartlesville	American Christian School	1,000	Pre-K
		2,650	K - 6th
		3,000	7th - 12th
	Montessori Academy	3,500	
	Montessori World	*	
	St. John Catholic School	2,690	Catholic
		3,660	Non-Catholic
	Wesleyan Christian School	3,330	Pre-K - 5th
	3,560	6th - 8th	
	3,790	9th - 12th	
Bethany	Bethany Christian Academy	2,250	
	Bethany Montessori Learning Center	4,400	
	Southern Nazarene University School for Children	1,960	Pre-K
		3,520	K
	3,980	1st - 5th	
Bristow	Bristow Adventist School	1,950	
Broken Arrow	All Saints Catholic School	2,760	Parishioner
		3,310	Non-Parishioner
	Eastwood Baptist School	*	
	Grace Christian School	4,250	
	Immanuel Christian Academy	3,745	Parishioner
		4,280	Non-Parishioner
	New Covenant Academy	2,700	
	Summit Christian Academy	3,945	K - 5th
		3,795	6th - 12th
	Trinity Christian School	3,000	K - 6th
	3,200	7th - 8th	
	3,400	9th - 12th	
Claremore	Claremore Adventist School	*	
	Claremore Christian Academy	1,935	
	First Baptist Christian School	2,650	
Clinton	Western Oklahoma Christian School	1,950	
Corn	Corn Bible Academy	3,490	7th - 8th
		3,990	9th - 12th
Del City	Christian Heritage Academy	4,070	Pre-K - 3rd
		4,575	4th - 6th
		4,800	7th - 8th
		4,945	9th - 12th
	Mid-Del Christian School	3,100	
Duncan	The Episcopal Academy	6,000	
Durant	Victory Life Academy	2,120	K - 5th
		2,380	6th - 8th
		2,580	9th - 12th
Edmond	Edmond Christian Academy	2,500	
	Faith Christian Academy	2,430	
	Montessori Christian School	*	
	Oklahoma Christian Academy	3,780	Pre-K - 5th
		4,230	6th - 12th
	Oklahoma Christian Schools, Inc.	2,800	Pre-K
		4,050	K - 4th
		4,600	5th - 6th
		5,700	7th - 12th
	Providence Hall	5,500	
	St. Elizabeth Ann Seton Catholic School	2,400	
	St. Mary's Episcopal School	2,720	Pre-K
	4,622	K	
	5,332	1st - 5th	

El Reno	Sacred Heart School	1,680	Pre-K Catholic
		2,000	Pre-K Non-Catholic
		2,000	K - 6th Catholic
		2,520	K - 6th Non-Catholic
Enid	Bethel Baptist Academy	*	
	Cimarron Montessori School	3,600	Pre-K
		3,690	K
		3,735	1st - 6th
	Emmanuel Christian School	1,250	Pre-K Parishioner
		1,350	Pre-K Non-Parishioner
		2,080	K - 6th Parishioner
		2,400	K - 6th Non-Parishioner
	Enid Adventist School	*	
	Oklahoma Bible Academy	3,400	7th - 8th
		3,600	9th - 12th
St. Paul's Lutheran School	1,750		
Summerhill Children's House	3,400		
Fletcher	Fletcher Christian Academy	*	
Guthrie	Apostolic Faith School	585	K - 1st
		900	2nd - 12th
	Guthrie Christian School	650-850	
	Path of Life Christian School	Shared Expenses	
	St. Mary's Catholic School	1,850	Parishioner
	2,250	Non-Parishioner	
Guymon	Northridge Christian School	1,000	Pre-K - K
		1,700	1st - 9th
Harrah	Oklahoma Academy	7,500	
Hillsdale	Hillsdale Christian School	1,200	
Idabel	Grace Christian School	*	
Jenks	Jenks Christian Academy	3,500	
Jennings	Victory Christian Academy	585	Parishioner
		765	Non-Parishioner
Kingfisher	Sts. Peter and Paul Catholic School	1,000	
Lawton	Lawton Academy of Arts & Sciences	3,750	
	Lawton Christian School	*	Pre-K - 6th
		2,475	7th
		2,750	8th
		3,465	9th - 12th
	Play to Learn	2,800	
	St. Mary's Catholic School	2,700	Pre-K
		2,600	K - 8th
	Trinity Christian Academy of Lawton	3,200	Pre-K - 9th
Union Baptist Academy	*		
McAlester	Lakewood Christian School	650-950	Pre-K
		1,200	K
		1,950	1st - 8th
		2,600	9th - 12th
Miami	Mt. Olive Lutheran School	585	Pre-K Parishioner
		700	Pre-K Non-Parishioner
		1,600	K - 6th Parishioner
		1,750	K - 6th Non-Parishioner
Midwest City	Faith Academy Christian School	2,750	Pre-K - 6th
		2,850	7th - 12th
	Good Shepherd Lutheran School	1,050-1,300	Pre-K - K
		2,400	1st - 8th
	St. Philip Neri School	3,575	Pre-K
		2,930	K - 8th Parishioner
	4,076	K - 8th Non-Parishioner	
Moore	Moore Christian School	2,700	
	Oklahoma City Christian Academy	*	
	St. John's Lutheran School	3,250	Preschool
		3,550	K - 6th

Moore (cont.)	Southwest Christian Academy	2,754	K - 5th
		2,943	6th - 12th
	Villa Teresa Moore	4,280	
Muskogee	Agape Christian Academy	*	
	Boulevard Christian School	2,650	
	St. Joseph Catholic School	2,710	Catholic
		3,535	Non-Catholic
Mustang	Christ Lutheran School	650-800	Pre-K
		1,000	K
Norman	All Saints Catholic School	2,650	Catholic
		4,040	Non-Catholic
	Blue Eagle Christian Academy	2,200	Pre-K - 6th
		2,300	7th - 12th
	Children's House Montessori School	3,150-3,600	
	Community Christian School	2,880	Pre-K
		2,850	K - 6th
		3,100	7th - 8th
		3,300	9th - 12th
	Gingerbread Nursery School	2,160	
	McFarlin Kindergarten Day Care	4,350	Pre-K
		4,550	K
	Southwind Montessori	3,500	
	Norman Christian Academy	1,650	Pre-K
		3,000	K - 9th
	OU Children's World	5,120	
Robinson St. Academy	2,500		
Trinity Lutheran School	2,650		
Oilton	Cimarron Christian Academy	*	
Okarche	Holy Trinity Elementary School	1,000	Parishioner
		1,700	Non-Parishioner
	St. John's Lutheran School	1,250	
Okmulgee	Jubilee Christian Academy & Preschool	1,750	
	Marian Academy Catholic School	1,850	
Oklahoma City	Antioch Christian Academy	3,000	
	Bishop McGuinness Catholic High School	6,250	Catholic
		8,750	Non-Catholic
	Bishop John Carroll School	3,540	Pre-K
		2,820-3,540	Parishioner
		4,260	Non-Parishioner
	Casady School	5,900	Pre-K
		9,000	K
		10,160	1st - 4th
		12,300	5th - 8th
		13,790	9th - 12th
	Celebrations! Educational Services, Inc.	1,760	
	Christ the King Catholic School	2,800	Parishioner
		4,400	Non-Parishioner
	Crescent Academy	*	
	Crossings Christian School	5,070	
	Gethsemane Lutheran School	1,350	
	Harvest Christian School	2,750	Pre-K - 5th
		3,050	6th - 8th
		3,450	9th - 12th
	Heritage Hall School	8,975	Pre-K - 4th
		9,935	5th - 6th
		11,610	7th - 12th
	Life Christian Academy	3,299	Pre-K
		3,978	K - 5th
		4,284	6th - 8th
		4,613	9th - 12th
	Messiah Lutheran School	2,800	K
		3,400	1st - 6th
	Mount Saint Mary High School	4,900	Catholic
	5,950	Non-Catholic	

Oklahoma City (cont.)

	Northwest Christian Schools	2,950	Pre-K - 4th
		3,150	5th - 6th
	Oklahoma City Community College Child Day Care	5,000	
	Oklahoma City Jewish Community Day School	*	
	Parkview Adventist Jr. Academy	3,850	Pre-K - K
		4,100	1st - 6th
		4,300	7th - 8th
		4,750	9th - 12th
	Preach Unto Them Jesus Christian Academy	3,000	
	Rosary Catholic School	3,880	Pre-K
		2,790	Parishioner
		4,670	Non-Parishioner
	Sacred Heart Catholic School	2,575	Catholic
		3,500	Non-Catholic
	St. Charles Borromeo	2,360	
	Saint Eugene	1,250-3,645	Pre-K Catholic
		4,170	Pre-K Non-Catholic
		940-4,170	K - 8th Catholic
		5,420	K - 8th Non-Catholic
	St. James Catholic School	2,640-3,240	Catholic
		3,708	Non-Catholic
	St. John Christian Heritage Academy	3,400	Pre-K
		2,000	K - 7th Parishioner
		2,500	K - 7th Non-Parishioner
	St. John's Episcopal School	2,875	Pre-K
		5,750	K - 8th
	Integrus The Children Place	4,640	
	Trinity Episcopal School	5,200	Pre-K
		5,695	K
		6,670	1st - 3rd
		6,880	4th
		7,035	5th
		7,380	6th
		7,490	7th - 8th
	Villa Teresa Catholic School	4,050	
	Village Montessori School and Village School	4,800	
	Westminster School	8,160	Pre-K
		8,315	K
		8,425	1st - 4th
		8,700	5th
		9,175	6th - 8th
Owasso	Rejoice Christian School, Inc.	2,270	Pre-K
		3,630	K - 8th
		3,950	9th - 12th
Ponca City	Cornerstone Community Christian	*	
	First Lutheran School	1,566	Pre-K - K
		2,187	1st - 5th
		2,295	6th - 8th
	Ponca City Christian Academy	1,500	Pre-K - K
		2,500	1st - 6th
	St. Mary's Catholic School	1,200	Pre-K Catholic
		1,430	Pre-K Non-Catholic
		1,785	K - 6th Catholic
		2,245	K - 6th Non-Catholic
		1,890	7th - 8th Catholic
		2,450	7th - 8th Non-Catholic
Pryor	Bradford Christian School	750-1,160	K
		2,150	1st - 12th
Purcell	Christian Crusaders Academy	2,350	
Sapulpa	American Christian Academy	*	
	Sapulpa Christian School	3,300	
Shawnee	Family of Faith Christian School	1,665	
	Liberty Academy	2,300	
Spencer	Spencer Road Christian School	2,350	
	True Vine Christian School	2,250	

Stillwater	Covenant Community School	1,500	K	
		3,000	1st - 12th	
	Rainbow Christian School	3,400		
	Sunnybrook Christian School	3,200		
	Trinity Christian School	*		
Tahlequah	Boudinot Christian School	1,800		
	Markoma Christian School (restart Fall '06)	*		
	Shiloh Christian School	1,400	K	
		2,200	1st - 6th	
Talala	Talala Christian Academy	1,125		
Tulsa	Bible Fellowship School	1,950	Pre-K	
		2,120	K - 12th	
	Bishop Kelley High School	5,500	Catholic	
		7,200	Non-Catholic	
		Cascia Hall Preparatory School	8,600	
		Christ the Redeemer Childhood Education Center	6,000	
		Evangelistic Temple School	3,240	Pre-K - K
			3,759	1st - 8th
			4,078	9th - 10th
		First Baptist Learning Center	4,680	
		Greater Tulsa Christian Academy	*	
		Heritage Academy of Tulsa, Inc.	6,200	
		Holland Hall School	8,800-9,700	Pre-K
			10,900	K
			11,250	1st - 3rd
			12,175	4th - 8th
			12,950	9th - 12th
		Holy Family Cathedral School	3,550	Pre-K
			3,000	K - 8th Catholic
			3,820	K - 8th Non-Catholic
		Lincoln Christian School	3,150	K Parishioner
			4,150	K Non-Parishioner
			3,500	1st - 6th Parishioner
			4,500	1st - 6th Non-Parishioner
			3,700	7th - 12th Parishioner
			4,700	7th - 12th Non-Parishioner
		Marquette Catholic School	3,368	Parishioner
			4,221	Non-Parishioner
		Metro Christian Academy	*	
		Mingo Valley Christian School	3,460	Pre-K - 6th
			3,590	7th - 8th
			4,080	9th - 12th
		Miss Helen's Private School	6,600	Pre-K - K
			6,300	1st - 5th
		Monte Cassino Elementary School	6,575	
		Peace Elementary Academy	*	
		Regent Preparatory School	2,300	Pre-K - K
			5,050	1st - 7th
		Riverfield Country Day School	5,760	Pre-K
			6,020	K - 3rd
			6,300	4th - 5th
			6,405	6th - 8th
		7,490	9th - 11th	
	Saint Catherine School	3,100	Catholic	
		3,800	Non-Catholic	
	St. Pius X School	2,880	Parishioner	
		4,570	Non-Parishioner	
	Sts. Peter & Paul Catholic School	2,500	Catholic	
		2,950	Non-Catholic	
	School of St. Mary	3,292		
	Southpark Christian School	3,200		
	Town and Country School	7,600		
	Tulsa Adventist Academy	*		
	Tulsa Lutheran School (restart Fall '06)	*		
	Undercroft Montessori School	6,100	Pre-K - K	
		6,435	1st - 3rd	
		6,600	4th - 6th	
		6,650	7th - 8th	

Tulsa (cont.)			
	Victory Christian School	3,576	Pre-K - K
		3,995	1st - 5th
		4,150	6th - 8th
		4,347	9th - 12th
	Winnetka Christian Academy	*	
	Wright Christian Academy	3,590	Pre-K
		3,440	K
		3,535	1st - 5th
		4,020	6th - 8th
		4,375	9th - 11th
		4,420	12th
Vinita	Ketchum Adventist Jr. Academy	1,750	
Woodward	Woodward Christian Academy	*	
Yukon	Harvest Hills Christian School	2,850	
	St. John Nepomuk Catholic School	2,100	Parishioner
		3,200	Non-Parishioner
	Southwest Covenant Schools	1,527	Pre-K
		2,009	K
		3,634	1st - 5th
		4,270	6th - 12th

*No information obtained for this field

Research Notes: "In addition to public schools, there may be a variety of religious and other nonpublic schools available in your area," the U.S. Department of Education pointed out in a recent publication. "These schools of choice have been a part of the fabric of American education since colonial days. These schools have been established to meet the demand to support parents' differing beliefs about how their children should be educated."

In order to give readers an idea of the availability of nonpublic schools in Oklahoma, this appendix was prepared in the summer of 2005 by OCPA intern James Bickford, a University of Oklahoma graduate (B.A. in political science, B.A. in economics) now studying at the Georgetown University law school. Using the 2005 edition of *The Education Guide for Oklahoma* (published by the *Journal Record*), as well as Oklahoma data collected by the National Center for Education Statistics (NCES) in its 2001-2002 Private School Survey, Bickford followed up with telephone calls to the schools to corroborate, verify, and at times modify the data.

Weekly tuition rates (when given) were multiplied by 40, and monthly rates multiplied by 10, to obtain an annual tuition figure. When pre-K or kindergarten tuitions were given for half-day or half-week classes as well as full-time, the full-time rates were used whenever possible. Most schools had their 2005-2006 tuition rates available when contacted, but some were forced to rely on 2004-2005 rates.

Using a weighted average (i.e., taking into account the proportion of students in each grade, the proportion of Catholics to non-Catholics, etc.), Bickford determined that **the average cost** for an Oklahoma student to attend one year at a nonpublic school (pre-K through 12th grade) is **\$4,162.40**.

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