

IN THE SUPREME COURT OF THE STATE OF IDAHO

COMMITTEE TO PROTECT AND PRESERVE
THE IDAHO CONSTITUTION, INC.;
MORMON WOMEN FOR ETHICAL
GOVERNMENT; SCHOOL DISTRICT NO. 281,
LATAH COUNTY, STATE OF IDAHO; IDAHO
EDUCATION ASSOCIATION, INC.; JERRY
EVANS; MARTA HERNANDEZ; STEPHANIE
MICKELSEN; ALEXIS MORGAN, on behalf of
herself and her minor children; KRISTINE
ANDERSON, on behalf of herself and her minor
children; each of the foregoing individually and as
private attorneys general on behalf of the public of
the State of Idaho,

Petitioners,

vs.

STATE OF IDAHO, acting by and through the
IDAHO STATE TAX COMMISSION,

Respondent.

Docket No. 53264-2025

DECLARATION OF SEAN M. CORKERY

RAÚL R. LABRADOR
ATTORNEY GENERAL

OFFICE OF THE ATTORNEY GENERAL
P.O. Box 83720
Boise, ID 83720-0010
(208) 334-2400
alan.hurst@ag.idaho.gov

ALAN M. HURST, ISB #12425

Solicitor General

JAMES E.M. CRAIG, ISB #6365

Chief, Civil Litigation and

Constitutional Defense

MICHAEL A. ZARIAN, ISB #12418

Deputy Solicitor General

SEAN M. CORKERY, ISB #12350

Assistant Solicitor General

Attorneys for Respondent

I, Sean M. Corkery, hereby declare and swear as follows:

1. I am over 18 years of age and am competent to make this declaration.
2. I am an Assistant Solicitor General in the Idaho Office of the Attorney General.
3. Attached as **Exhibit A** is a true and correct copy of Mark Lieberman et al., *Which States Have Private School Choice?*, EducationWeek (Jan. 31, 2024, last updated Sept. 5, 2025), <https://tinyurl.com/bu6kjvpd>. The attached copy of this article was generated on October 24, 2025.
4. Attached as **Exhibit B** is a true and correct copy of *The 123s of School Choice*, EdChoice (2025), <https://tinyurl.com/57b7k32r>. The attached copy of this report was generated on October 24, 2025.
5. Attached as **Exhibit C** is a true and correct copy of M. Danish Shakeel et al., *The Participant Effects of Private School Vouchers Across the Globe: A Meta-Analytic and Systematic Review*, Univ. of Ark. (May 10, 2016), <https://tinyurl.com/324hbs9m>. The attached copy of this report was generated on October 24, 2025.
6. Attached as **Exhibit D** is a true and correct copy of Caroline M. Hoxby, *School Choice and School Productivity (or Could School Choice be a Tide That Lifts All Boats?)*, National Bureau of Economic Research (Apr. 2002), <https://tinyurl.com/bejwyezr>. The attached copy of this report was generated on October 24, 2025.

7. Attached as **Exhibit E** is a true and correct copy of Jim Jones, *Announcement of the Committee to Protect and Preserve the Idaho Constitution*, JJCommonTater, (Mar. 1, 2021), <https://tinyurl.com/4ay8r56s>. The attached copy of this article was generated on October 24, 2025.
8. Attached as **Exhibit F** is a true and correct copy of *Digest State Dashboard*, National Center for Education Statistics (updated May 2024), <https://tinyurl.com/yj4ac5yt>. The attached copy of this dashboard was generated on October 24, 2025.
9. Attached as **Exhibit G** is a true and correct copy of the *Historical Fall Non-Weighted Enrollment by District or Charter for Idaho Public Schools 1991-2025*, Idaho Department of Education (updated July 2025), <https://tinyurl.com/3b5c6wka>. The attached copy of these statistics was generated on October 24, 2025.
10. Attached as **Exhibit H** is an excel summary I created with the data drawn from page 2 of Exhibit G that highlights Moscow School District Enrollment. This excel sheet was created on November 7, 2025.
11. Attached as **Exhibit I** is a true and correct copy of *PK-12 Enrollment Map*, Florida Department of Education (last visited Nov. 8, 2025), <https://tinyurl.com/bddwkmhx>. The attached copy of these statistics was generated on November 3, 2025.

12. Attached as **Exhibit J** is a summary of the data drawn from Exhibit I highlighting the enrollment changes in Florida public schools between the 2023-2024 and the 2024-2025 school years by district. The summary was created on November 7, 2025.
13. Attached as **Exhibit K** is a true and correct copy of Table 20 of *2023 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Jul. 28, 2025), <https://tinyurl.com/y9vndhuy> (select Summary Tables). The copy of these statistics was generated on November 10, 2025.
14. Attached as **Exhibit L** is a true and correct copy of *U.S. School System Current Spending Per Pupil by Region: Fiscal Year 2023*, United States Census Bureau (May 1, 2025), <https://tinyurl.com/yfvynwxa>. The attached copy of these statistics was generated on October 24, 2025.
15. Attached as **Exhibit M** is a true and correct copy of Table 1 of *2022 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Jul. 28, 2025), <https://tinyurl.com/73m2jcj4> (select Summary Tables). The attached copy of these statistics was generated on October 24, 2025.
16. Attached as **Exhibit N** is a true and correct copy of Table 1 of *2021 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Jul. 28, 2025), <https://tinyurl.com/yrs9s84k> (select Summary

- Tables). The attached copy of these statistics was generated on November 4, 2025.
17. Attached as **Exhibit O** is a true and correct copy of Board of Trustees, *Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024*, Moscow School District No. 281 (last visited Nov. 8, 2025), <https://tinyurl.com/bd3krzj>. The attached copy of this report was generated on October 24, 2025.
18. Attached as **Exhibit P** is a true and correct copy of Board of Trustees, *Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023*, Moscow School District No. 281 (last visited Nov. 8, 2025), <https://tinyurl.com/3d2jtts4>. The attached copy of this report was generated on October 24, 2025.
19. Attached as **Exhibit Q** is a true and correct copy of Ronit Ajlen, *Summary of Class Size Effects on Student Performance*, Univ. of Mich. (Dec. 2014), <https://tinyurl.com/245emmv5>. The attached copy of this article was generated on October 24, 2025.
20. Attached as **Exhibit R** is a true and correct copy of Eric Hanushek, *The Impact of Differential Expenditures on School Performance*, Educational Researcher 45 (1989). The attached copy of this article was generated on October 24, 2025.

21. Attached as **Exhibit S** is a true and correct copy of *State Performance Compared to the Nation*, The Nation's Report Card (last visited Nov. 8, 2025), <https://tinyurl.com/4mtp2wuv>. The attached copy of these statistics was generated on October 24, 2025.
22. Attached as **Exhibit T** is a true and correct copy of Table 1 of *2020 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Jul. 28, 2025), <https://tinyurl.com/3mfwdsn3> (select Summary Tables). The attached copy of these statistics was generated created on October 24, 2025.
23. Attached as **Exhibit U** is a true and correct copy of Table 1 of *2019 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Feb. 12, 2025), <https://tinyurl.com/4vhpuwhj> (select Summary Tables). The attached copy of these statistics was generated on October 24, 2025.
24. Attached as **Exhibit V** is a true and correct copy of Table 1 of *2018 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last updated Oct. 8, 2021), <https://tinyurl.com/5n6npcmb> (select Summary Tables). The attached copy of these statistics was generated on November 10, 2025.
25. Attached as **Exhibit W** is a true and correct copy of Table 1 of *2023 Public Elementary-Secondary Education Finance Data*, United States Census Bureau (last

updated Apr. 29, 2025), <https://tinyurl.com/y9vndhuy> (select Summary Tables). The attached copy of these statistics was generated on November 10, 2025.

26. Attached as **Exhibit X** is an excel summary I created with the data drawn from: (1) Exhibits W (2023 aggregate education spending by State), M (2022 aggregate education spending by State), N (2021 aggregate education spending by State), T (2020 aggregate education spending by State), U (2019 aggregate education spending by State), and V (2018 aggregate education spending by State) highlighting the aggregate spending for Idaho schools in Fiscal Years 2018, 2019, 2020, 2021, 2022, and 2023; (2) Exhibit K showing the per pupil spending for Idaho schools during the same years; (3) and Exhibit G showing the number of public school students in Idaho during the same years. The summary was created on November 10, 2025.

* * *

I certify under penalty of perjury pursuant to the law of the State of Idaho that the foregoing is true and correct.

DATED: November 10, 2025.

By: /s/ Sean M. Corkery
SEAN M. CORKERY

CERTIFICATE OF SERVICE

I certify that on November 10, 2025, I filed the foregoing electronically through the iCourt E-File system, which caused the following parties or counsel to be served by electronic means, as more fully reflected on the Notification of Service:

Marvin M. Smith
mmsmith@hawleytroxell.com
Marvin K. Smith
mksmith@hawleytroxell.com
Craig L. Meadows
cmeadows@hawleytroxell.com
Brandon Helgeson
bhelgeson@hawleytroxell.com
Jean Schroeder
jschroeder@hawleytroxell.com

Attorneys for Petitioners

/s/ Alan M. Hurst
Alan M. Hurst