



OFFICE OF RESEARCH AND EDUCATION ACCOUNTABILITY

EDUCATION SAVINGS ACCOUNTS: PROGRAM EVALUATION



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Introduction

In 2019, the Tennessee General Assembly adopted the Education Savings Account (ESA) Pilot Program, providing public funds for students who meet eligibility criteria to attend non-public schools. While Public Chapter 506 was signed into law in May 2019, a court injunction delayed the program's implementation until July 2022. Approved students began enrolling shortly thereafter for the 2022-23 school year. State law requires the Comptroller's Office of Research and Education Accountability (OREA) to evaluate the efficacy of the program following its third year and annually thereafter and provide recommendations to the General Assembly.¹ This report is OREA's first such evaluation.

Research framework, data, and methods

This report is OREA's first evaluation of the Tennessee ESA program and provides a foundational review of the program through addressing participating families' choice and access in addition to program operations. Future years' reports may expand into additional analyses. To develop a framework for evaluation, OREA completed a literature review, which is available in Appendix B. While there are many options for considering the efficacy of a program, this report bases the research in a framework developed across similar programs in other states. The report addresses two areas of program evaluation: choice and access alongside program operations. These two focus areas informed OREA's data collection and analysis for this evaluation.

Choice and access

Both non-public schools and families must voluntarily choose to apply and submit the correct documentation to receive approval to participate in the ESA program. The grade levels present in schools, types of programs, religious nature of schools, and locations of schools all influence a family's choice to participate. Additionally, choice in use of ESA funds and how the ESA is allowed to be spent based on a student's needs is also part of the choice to participate. Similar, but different, is access. Access to the program is reflected in the application statistics for families: income, home location, prior school enrollment, and remaining expenses after the award amount is exhausted. For some schools with low tuition, the barrier for access and choice may be lower. For others with higher tuition and additional enrollment requirements, participation in the program may be dependent on additional outside scholarships, financial aid, and parent-driven research to navigate the process.

Program operations

Operations for the ESA program can be measured by students' academic assessment and related outcomes as well as program administration. For the ESA program, two data points related to academic assessment are applicable: state assessment test and growth scores. ESA students in grades 3-11 are required to take the mathematics and English language arts portions of the state assessment. Additionally, the Tennessee Department of Education (TDOE) is required to publish Tennessee Valued-Added Assessment System (TVAAS) scores, which measure ESA students' academic growth.

A second area of program operations involves the administration of the program. This affects the efficiency of the program for families and non-public schools. Program operations include, but are not limited to, the following: the online platform for disbursement of funds, other technological needs, the processes for receiving and reviewing student and non-public school applications, and TDOE staffing, customer service, and internal policies that guide compliance with state law and State Board of Education rule. These operational systems and the department of education that manages them influence the day-to-day productivity of the program's overall efficacy.

¹ TCA 49-6-2611(a)(2).

Research questions

This research was designed to answer the following questions:

1. Who is participating in Tennessee's Education Savings Account Program, and how representative are they of their local education agencies (LEAs)?
2. How do ESA students' test scores and growth compare to their public school peers?
3. Which school or student characteristics, if any, lead to greater student achievement as measured through student assessment scores for students participating in the ESA program?

These questions, along with OREA's reporting requirements outlined in law, guide the data collection and analyses present in this report to evaluate the program's efficacy.

Methods and data collection

This report uses student application data, parental satisfaction survey data, and school-level proficiency rates on statewide student assessments, known as the Tennessee Comprehensive Assessment Program (TCAP). Public report card data, TVAAS data, and other publicly available data on Tennessee's schools is also included. The Tennessee Department of Education (TDOE) provided proficiency rates for English Language Arts (ELA) and math ESA students at the school level, and public school averages were used for comparison. OREA distributed a supplemental survey to participating schools. OREA conducted interviews with TDOE, the Tennessee State Board of Education, participating school leaders, and a Vanderbilt University scholar on school choice.

This report uses data from the following sources:

- TDOE provided OREA with the following data for each of the first three years of the program:²
 - student application data, including student demographic information, home address, grade level, prior school attended, and enrollment status, as available;
 - student withdrawal data as submitted to TDOE by both schools and parents;
 - parent satisfaction survey responses collected by TDOE from participating families; and
 - TCAP data at the school level, grouped by proficiency levels.
- OREA collected publicly available data from TDOE's website:
 - School report card data for public schools in 2022-23 and 2023-24; and
 - TVAAS data for public schools and ESA participating non-public schools in 2022-23, 2023-24 and 2024-25.
- OREA conducted semi-structured interviews with the following:
 - ESA staff members at TDOE: the Assistant Commissioner of Choice; the Senior Director of the ESA, Individualized Education Accounts (IEA), and Education Freedom Scholarship (EFS) programs; and the ESA Senior Manager of Assessment and Data;
 - staff members from the State Board of Education;
 - a Vanderbilt University school choice scholar; and
 - administrators from 10 non-public schools that enroll ESA students. The schools represent a variety of

² OREA received student participation data from TDOE on November 8, 2024, and August 11, 2025, for the first three years of the program. Updated numbers of applications and approvals for the 2024-25 school year were provided on December 17, 2025. OREA received withdrawal data on August 11, 2025. OREA received parent survey data on July 2, 2025. OREA received TCAP data on July 2, 2025 and August 11, 2025. Data in this report is current as of December 17, 2025 and may differ from figures published by TDOE.

locations, programs, grades offered, and religions. Schools were sorted based on five metrics including TCAP proficiency rates for math and ELA, percent of student body receiving an ESA, school-based support for the ESA program (including number of changes made to implement the program, overall satisfaction with the program, and school-based promotion of the program), and years of ESA participation. Schools selected for interviews represent high and low scores based on the identified metrics across the three geographic areas. Nine of the 10 interviews occurred on school campuses.

- OREA reviewed prior research on other states' and local non-public school choice programs.
- OREA designed and distributed a survey to participating non-public ESA schools and non-participating but eligible non-public schools.

This evaluation uses a variety of descriptive statistics, independent sample t-tests, one-way analysis of variance tests (ANOVAs), and multiple linear regressions to examine associations between variables. ANOVAs include Bonferroni-adjusted pairwise comparisons where significant, and regressions use robust standard errors to reduce heteroscedasticity concerns. See Appendix K for statistical tables.

Definitions

The following terms are used throughout the report.

Schools

- **Eligible local education agencies (LEAs):** Students whose home residence is zoned to one of the following three LEAs are in an eligible LEA for the ESA program: Memphis-Shelby County Schools (MSCS), Metro Nashville Public Schools (MNPS), Hamilton County Schools (HCS), or a school that was in the Achievement School District on May 24, 2019.
- **Memphis-Shelby County Schools (MSCS):** Students zoned to MSCS were eligible to begin enrolling in the ESA program in the 2022-23 school year; however, MSCS is not the entirety of Shelby County. Students zoned to a municipal district within Shelby County but not a part of MSCS are not eligible (e.g., Bartlett City Schools, Germantown Municipal School District).
- **Metro Nashville Public Schools (MNPS):** Students zoned to MNPS were eligible to begin enrolling in the ESA program in the 2022-23 school year.
- **Hamilton County Schools (HCS):** Students zoned to HCS were eligible to begin enrolling in the ESA program in the 2023-24 school year; the entirety of Hamilton County is eligible.
- **Achievement School District (ASD):** Students zoned to attend a school that was in the ASD on May 24, 2019, were eligible to enroll in the ESA program beginning in 2022-23. All ASD schools are located within the district boundaries of both MSCS and MNPS.
- **Priority school:** Schools are identified as priority schools (a state designation) when they exhibit low student performance by falling in the bottom 5 percent of performance or by having a graduation rate less than 67 percent. For federal accountability, priority schools are called **Comprehensive Support and Improvement (CSI)** schools. A school may also become a CSI school by receiving designation as an Additional Targeted Support and Improvement (ATSI) school for two identification cycles in a row for the same student group. Schools previously identified as CSI/priority are eligible to exit the status annually if criteria for improvement are met. Priority/CSI schools are identified at least once every three years by TDOE; the last identification year was 2021-22. The last year for CSI school identification was 2022-23. In 2023-24, there were 92 priority/CSI schools in Tennessee.
- **Reward school:** Identified each year by TDOE, these schools demonstrate high levels of performance and/or improvement in performance based on their performance on the federal accountability system. In 2023-24, 377 schools in Tennessee were identified as reward schools.

Students

- **Applicants:** Students whose parent or guardian has applied to the ESA program or student if the student is 18 years or older.
- **Approved students:** Students whose application meets the eligibility requirements for the ESA program as demonstrated by documents submitted to verify home residence, household income, and prior school enrollment, as required by statute and approved by TDOE.
- **Participating students:** Students who have been approved to participate and have enrolled in a non-public Category I, II, or III school. Also called **enrolled students**.
- **Students at a non-participating school:** Students who have been approved for the ESA program and enroll in a Category I, II, or III school that has not applied and/or received approval for participation. Students at a non-participating school may spend ESA funds on fewer items than participating students enrolled in an approved school.
- **Account holder:** A student's parent or guardian who is responsible for managing the ESA account until the student turns 18 years old or the student him or herself once the student is 18 years old.
- **Age of majority:** When a student turns 18, also known as the age of majority, and wants to retain the ESA account, the student must become his/her own account holder unless he/she transfers these responsibilities to another adult through a power of attorney or conservatorship.
- **Legacy student:** A student who has graduated from high school with money remaining in his/her ESA account and enrolls in a Tennessee institution of higher education.
- **Grandfather student:** A student who would have been ineligible to participate in the ESA program until Public Chapter 171 (2023) passed. This bill extended eligibility to students who were enrolled in a Tennessee public school for the entire year in any of the years 2019-20, 2020-21, or 2021-22 or who were eligible to enroll in a Tennessee school for the first time during those three years. Prior to passage of this law, eligibility was limited to students who were enrolled in a Tennessee public school for the entire prior year (if not entering kindergarten or moving from out of state).

Non-public schools

- **Approved schools:** A Category I, II, or III non-public school (also called private school) that has applied to TDOE and met the eligibility requirements, including a demonstration of financial viability, school logistical documents (calendar, tuition schedule), and a non-discrimination statement as required by statute. For more information on school categories, see page 17.
- **Participating schools:** See approved schools.
- **Non-participating schools:** A Category I, II, or III school that has not applied to TDOE or has not gained approval but that enrolls an approved student. For more information on students at non-participating schools, see page 19.

Other terms

- **e-Wallet:** Login-based online platform for families and schools that contains student applications (reviewed by TDOE staff), enrollment verification, and access to funding once approved for an ESA. Also called **online platform**. For more information, see page 21.
- **Award:** The amount of the ESA account or scholarship based on the statewide average of per-pupil funding or the local district's average per-pupil funding amount.

A note on language in this report

Tennessee's ESA program generally refers to an eligible, participating child's parent or guardian as an *account holder*. Account holders' primary responsibility is allocation of funds and management of the account. As minor children are not legally capable of entering into a contract (which the ESA requires), a student's responsible adult is thus the account holder for participation in the program. When a student reaches the age of majority (18 years old), the student becomes the account holder unless paperwork is submitted to TDOE to transfer ownership of the account to a parent or guardian. While OREA acknowledges the nuances of this language, this report may refer to a *parent, child or participating children* in place of program-specific language ("account holder") for clarity. For example, this report may state that "students are allowed to withdraw from the program at any time" rather than stating "an account holder may make the decision to withdraw a student from the program at any time."

Additionally, the program requires that a student is zoned to a school in the Memphis-Shelby County School district, the Metro Nashville Public School district, or the Hamilton County School district. This report uses district-specific language at times when appropriate and for clarity. However, for simplicity of reading, this report has substituted Memphis, Nashville, and Chattanooga when referring to these three eligible geographic areas. In part, this reduces confusion as participating schools are not always located in the geographic boundaries as the nearest school district. For example, this report may state "students attending Memphis schools are more likely to be in kindergarten than in middle school or high school" rather than "students who are zoned to attend a Memphis-Shelby County School and using an ESA are more likely to be in kindergarten than in middle school or high school." Or the report may state "students in Memphis apply for the program in higher numbers than students from Nashville or Chattanooga" rather than "students zoned to a school in the Memphis-Shelby County school district apply for the program in higher numbers than students zoned to a school in the Metro Nashville Public Schools district or a school in the Hamilton County Schools district." School district boundaries are used for student eligibility but are not related to ESA school eligibility, and LEAs are uninvolved in the administration of the ESA program.

Report limitations

There are limitations with this research. Student participation in the ESA program is nonrandom and limited to families who meet the eligibility criteria, upload appropriate documents to an online application by the deadline, and are approved separately by a participating non-public school for enrollment. Additionally, when analyzing test scores based on school characteristics, the limited years of data, small sample sizes of some schools due to selective student enrollment, and the fact that individual differences using group averages may overstate certain impacts on test proficiency. Moreover, test scores are not the only measure of student success. Student success could also be measured by college-going rates, employment status, and other measures of success later in adult life. However, OREA is limited to the data that has been collected at the time research for this evaluation concluded (fall 2025).

The Tennessee Education Savings Account (ESA) program

The ESA program was signed into law as Public Chapter 506 of 2019 under the name Tennessee Education Savings Account Pilot Program. Referred to as a *pilot* because of its limited geographic reach rather than a prescribed ending date, the program is generally referred to as the ESA program.³ While the ESA program was signed into law in 2019 with the intent to enroll students beginning in the 2020-21 school year, a court injunction paused the program until July 2022. As a result, students did not begin enrolling in the ESA program until August 2022.

³ In the 2019 legislative session, a conference committee was established to resolve differences between the House and Senate bills for the ESA program. The amendment adopted by the committee established the name, which included the term "pilot." The bill sponsor explained the rationale behind the term "pilot" during this committee meeting.

Comparing Tennessee's non-public school choice programs

The ESA program is Tennessee's second non-public school choice program. Tennessee's first non-public school choice program, the Individualized Education Accounts (IEA) program, began enrolling students in 2017 and remains a separate program with distinct operations and rules from the ESA program. In 2025, Governor Lee signed Public Chapter 7, creating the Education Freedom Scholarship program, a third non-public school choice program for Tennessee residents. Each of these three programs differ in the award amount, student eligibility criteria, testing requirement, and student capacity. Eligible students may be approved for the IEA, ESA, and EFS programs but can only participate in and receive funds from a single program.

While state law creates a limit on the number of participating students in the ESA program not to exceed 15,000,⁴ the IEA program does not have a limit, and the EFS program's limit may increase annually by 5,000 with no overall maximum number of participants.⁵ Additionally, the ESA program is the only program that requires TDOE to report on participating students' TCAP proficiency, the only program with income limits for all participating students, and the only program that limits student participation to certain zoned school districts. The amount of award for each program varies and ranges from just over \$7,000 to more than \$23,000, depending on the individual student and program. A brief summary of the differences among Tennessee's three programs is included in Exhibit 1.

Exhibit 1: Tennessee's non-public school choice programs vary in eligibility and award amounts

Program name	Student eligibility	Award amount 2025-26	Geographic zones	Testing requirement	Student capacity
Individualized Education Account (IEA) Program	Students with an active IEP and specific disabilities	Based on TISA allocation Ranges from \$7,648 to \$23,081	Any county in TN	TCAP or a nationally norm-referenced test unless IEP exempts student from testing	No limit
Education Savings Account (ESA) Program	Household income no more than 200% the free lunch threshold* Prior year public school attendance**	Based on zoned school district Ranges from \$9,747 to \$9,787	Zoned to attend a Memphis-Shelby County school, Metro Nashville Public school, or Hamilton County school only	TCAP required	5,000 with an increase of 2,500 for each year the number of applicants exceeds 75% of program capacity, not to exceed 15,000
Education Freedom Scholarship (EFS) Program	Any K-12 student in Tennessee; in 2025-26 half of the scholarships are reserved for families below 300% of the free or reduced lunch threshold*	\$7,295	Any county in TN	Nationally normed test, TCAP allowed	20,000 with a potential increase of 5,000 for each year the number of applications exceeds 75% of the program capacity

Notes: (1) *Students who are classified as migrant, homeless, or runaway are also eligible; foster care students with Department of Children's Services (DCS) approval to enroll in a non-public school are also eligible according to DCS policy 21.20. (2) **Prior year public school attendance is required for students who were Tennessee residents in the year immediately preceding the ESA who have completed at least one year of education in a K-12 school. Students entering kindergarten or new TN residents are also eligible.

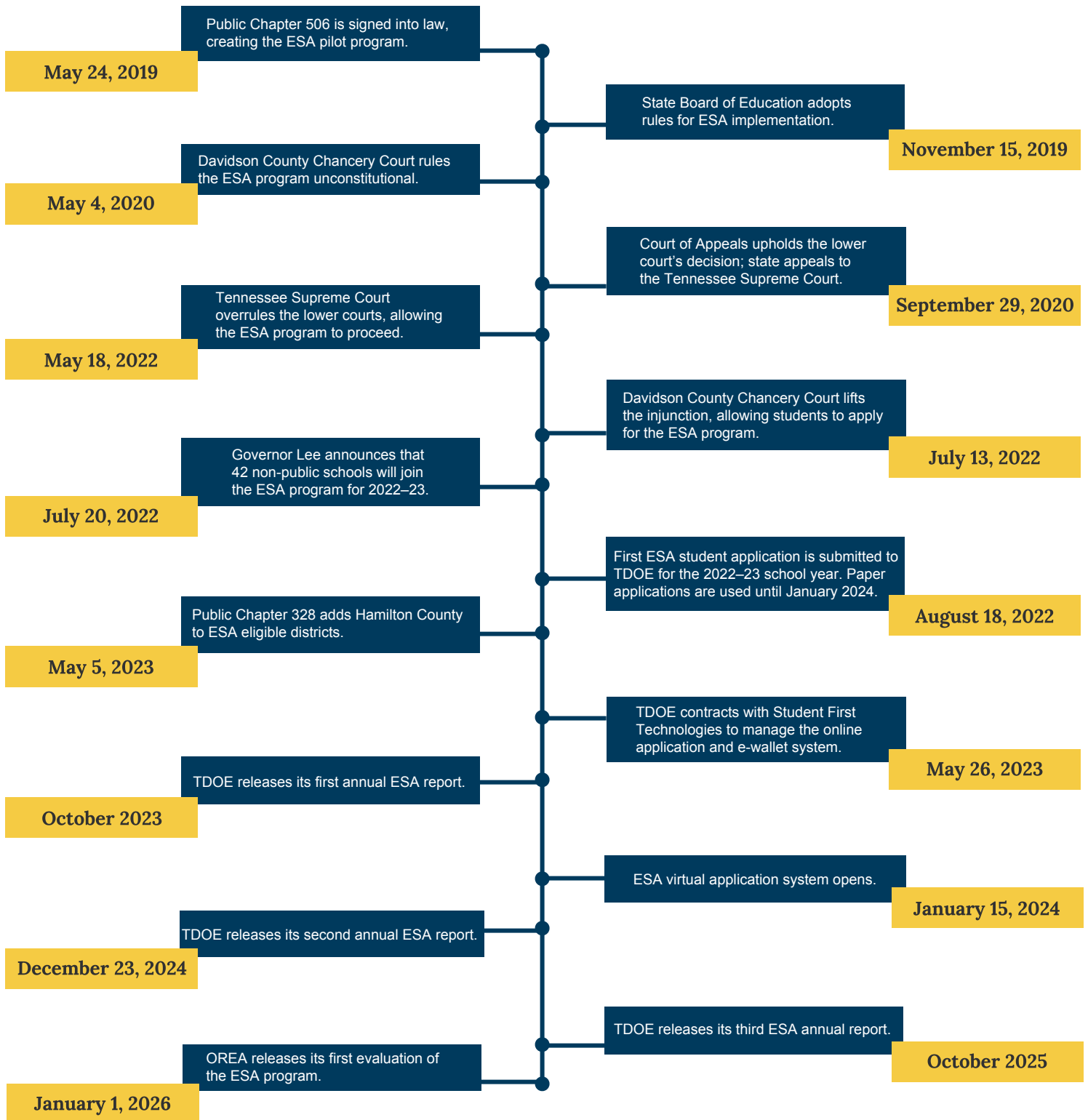
Source: TCA 49-10-1401 et al., TCA 49-6-2601 et al., TCA 49-6-3501 et al., Tennessee Department of Education.

⁴ TCA 49-6-2604(c).

⁵ Available EFS scholarships may increase annually by 5,000 if TDOE receives applications for at least 75 percent of the available scholarships. In the program's first year, TDOE received applications for more than twice the number of available scholarships, increasing the 2026-27 scholarships available from 20,000 to 25,000, dependent on appropriations.

ESA program implementation timeline

Exhibit 2: Timeline of the ESA program from creation to present



The ESA program was established with the passage of Public Chapter 506 on May 24, 2019, and intended to have students enrolled no later than the 2021-22 school year. In November 2019, SBE adopted Rule 0520-01-16, which established program administration guidelines on eligibility, program participation and withdrawal, and accountability for participating schools and students.

Shortly after its creation, the ESA program faced legal challenges that delayed its implementation. On May 4, 2020, the Davidson County Chancery Court ruled in *Metropolitan Government of Nashville and Davidson County et al. v. Tennessee Department of Education et al.* that the ESA program violated the Tennessee Constitution.

The Davidson County court's ruling placed an injunction on the program, freezing further work on program implementation. The state appealed this decision, but the Tennessee Court of Appeals unanimously upheld the lower court's decision in September 2020. In February 2021, the Tennessee Supreme Court agreed to hear the case and, on May 18, 2022, issued a 3-2 decision overturning the lower courts. Following the state Supreme Court's ruling, the Davidson County Chancery Court lifted its injunction on July 13, 2022, allowing TDOE to proceed with implementation.

Program operations began immediately. On July 20, 2022, Governor Lee announced that 42 non-public schools had committed, pending state approval, to participate in the program for the 2022-23 school year. Within a month, TDOE received the first ESA student application for the 2022-23 school year. In about a month's time, the ESA program had progressed from being legally suspended to fully operational.

In April 2023, the General Assembly expanded ESA eligibility through Public Chapters 328 and 171. Public Chapter 328 added Hamilton County as an eligible district and Public Chapter 171 created a "grandfather" provision for students previously enrolled in or eligible to enroll in kindergarten in Tennessee public schools between 2019-20 and 2021-22. To support program administration, TDOE contracted with Student First Technologies in May 2023 to develop the program's online application and e-wallet payment platform.

As required by state law, TDOE published its first annual ESA report in October 2023, providing data on enrollment, academic performance, and participant satisfaction.⁶ The report highlighted 99 percent of ESA parents (account holders) being satisfied with the program. In January 2024, Student First Technologies launched a fully virtual application process, replacing the paper applications that had been used until that point. TDOE's second annual report, for the 2023-24 school year, showed that the program had grown by 362 percent, reaching 2,088 enrolled students. The third annual report, issued in October 2025, showed continued growth, with 3,693 students enrolled statewide.

Administration of the ESA program

The program is bound by requirements in state law⁷ and State Board of Education (SBE) rule.⁸ State law dictates eligibility requirements for students and schools, eligible uses of funds and ESA student award amount determinations, requirements for state testing, and requirements for implementation by TDOE and SBE. TDOE is responsible for operations of the program, including student application review, management of school participation, approval of eligible expenses, and distribution of the parent satisfaction survey, among other responsibilities. SBE maintains rules for some programmatic requirements that are more specific than those outlined in law, including the components of the school application and requirements for eligible tutoring services, among other requirements.

State law requires that after the third fiscal year and annually thereafter, the Comptroller's Office of Research and Education Accountability (OREA) shall complete a report on the efficacy of the ESA program and make appropriate recommendations to the Tennessee General Assembly.⁹

⁶ TCA 49-6-2606.

⁷ TCA 46-6-2601 et. seq.

⁸ State Board of Education Rule 0520-01-16.

⁹ TCA 49-6-2611(a)(2).

Student eligibility

Eligibility for Tennessee's ESA program is based on four main factors: student residency (which determines his or her zoned school district), a student's household income, a student's prior school enrollment, and the student's age if entering kindergarten.¹⁰ As of the 2024-25 school year, eligible students must be zoned to attend a school in Memphis-Shelby County Schools, Metro Nashville Public Schools, or Hamilton County Schools.¹¹ An eligible student's household income must not exceed twice the federal limit for free lunch, and he or she must:

- be entering kindergarten through 12th grade, and
- have received an ESA in the prior school year, or completed the entire prior school year in a public school, or
- be eligible to attend a Tennessee public school for the first time, such as students new to the state.

State Board of Education rule also clarifies student eligibility to those students who are classified as economically disadvantaged through direct certification as eligible to receive an ESA.¹² These students are eligible for free and reduced-priced meals in public school and include students who are in foster care placement,¹³ homeless students, runaway students, migrant students, students who receive SNAP benefits, and some students on TennCare Medicaid. All of these students are eligible for the ESA program and satisfy the program's income requirement.

Additionally, in 2023, the General Assembly passed legislation related to the three years the program was halted in court: 2019-20, 2020-21, and 2021-22. This legislation expanded eligibility to students who were eligible to attend a Tennessee school for the first time in 2019-20, 2020-21, or 2021-22 but could have been in non-public school (including homeschool) in the most recent school year.¹⁴ Students who attended a public school for the entirety any of those three years, even if not enrolled in a public school for the most recent school year, also became eligible for the ESA program.

Finally, students must be five years old by August 15 to enroll in kindergarten. If the student turns five years old after August 15 but before September 30, the student can include an additional document with their ESA application to remain eligible: a letter from a non-public school official stating that the student has been found to be emotionally and academically mature for kindergarten after a school-based evaluation.¹⁵

¹⁰ See *TCA* 49-6-2602 for all student eligibility requirements.

¹¹ Students zoned to attend a school in the Achievement School District (ASD) are also eligible. However, all schools within the ASD are also located within the geographic boundaries of the MSCS and MNPS districts.

¹² State Board of Education Rule 0520-01-16-.03(2)(c).

¹³ Students in foster care must have approval from the Department of Children's Services to enroll in a non-public school.

¹⁴ The 2023 legislation also included the expansion to students zoned to attend a school in Hamilton County (Public Chapter 328 of 2023).

¹⁵ State Board of Education Rule 0520-07-02.

Student ESA eligibility requirements

A student must meet each of the four requirements to be eligible for an ESA

School enrollment

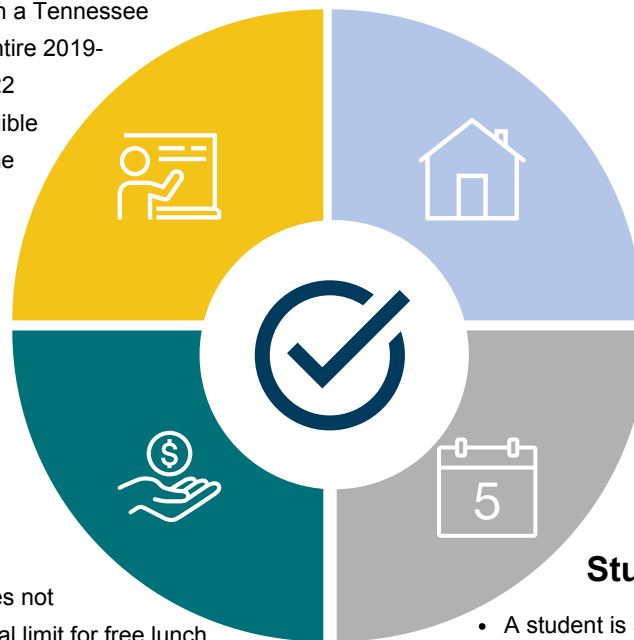
Student will be entering grades K-12 **AND**

- Student completed the entire prior year in a public school, or
- Student received an ESA in the prior year, or
- Student moved to Tennessee and is eligible to enroll in a Tennessee school for the first time, or
- Student was enrolled in a Tennessee public school for the entire 2019-20, 2020-21, or 2021-22 school year *or* was eligible to enroll for the first time in one of those years

Home residence

A student's home address is zoned to a school within one of the following school districts:

- Memphis-Shelby County Schools, or
- Metro Nashville Public Schools, or
- Hamilton County Schools



Income

- Household income does not exceed twice the federal limit for free lunch as demonstrated by the prior year's federal tax return, or
- Student is a recipient of TennCare, SNAP, or eligible for TANF, or
- Student is classified as homeless, runaway, or migrant, or
- Student is in foster care and has received DCS approval to enroll in a non-public school

Student age

- A student is 5 years old by August 15, or
- If the student's birthday is between August 16 and September 30, the student has a letter from a school director stating the student has been evaluated and found to be socially and emotionally mature for admission

Source: TCA 49-6-2602.

Residency: Students' home must be zoned to specific school districts

State law identifies a student's eligible home district not by the name of the district but by the number of schools classified as priority schools in specified years.¹⁶ To be eligible for an ESA, a student must have a home address zoned to attend a school in a district with five or more low-performing schools (identified as priority schools) in 2015, 2018, **and** 2021 and that is among the bottom 10 percent of schools in 2017.¹⁷ Based on the state law's specifications, the eligible districts are Memphis-Shelby County Schools, Metro Nashville Public

¹⁶ TCA 49-6-2602(3)(C).

¹⁷ The bottom 10 percent of schools is determined by TDOE and through other criteria set by the State Board of Education. In 2017, these schools were identified as the lowest 10 percent of schools in overall achievement, calculated by a school's one-year success rate for all students.

Schools, and Hamilton County Schools.¹⁸ Students who live in Shelby County but are zoned to a municipal school district such as Bartlett City Schools or Germantown Municipal Schools are not eligible for the ESA program. Finally, students who were zoned to attend a school that was in the Achievement School District on May 24, 2019, are eligible.¹⁹

A priority school in Tennessee is based on a federal designation (Comprehensive Support and Improvement, or CSI) that identifies a school with student performance in the bottom 5 percent of performance, a graduation rate less than 67 percent, or by receiving designation as an Additional Targeted Support and Improvement (ATSI) school for two identification cycles in a row for the same student group. Priority school status is evaluated at least once every three years by TDOE, although TDOE has evaluated priority schools on a more frequent basis in recent years. In the past 10 years, TDOE has evaluated priority school status in five years: 2015, 2018, 2019, 2021, and 2022. Schools identified as priority schools can exit the priority school list any year as long as the schools demonstrate criteria needed to exit the designation. An overview of districts with priority schools is available in Exhibit 4.

Exhibit 4: The number of districts with priority schools increased in 2022

District	Priority schools in 2015	Priority schools in 2018	Priority schools in 2019	Priority schools in 2021	Priority schools in 2022
Achievement School District	12	18	16	15	22
Campbell County	0	1	1	0	0
Cumberland County	0	0	0	0	1
Fayette County	0	1	0	0	1
Hamilton County	5	9	9	7	8
Haywood County	0	0	0	0	1
Henry County	0	0	0	0	1
Jackson-Madison County	2	4	4	4	3
Knox County	4	0	0	0	4
Maury County	0	1	0	0	2
Memphis-Shelby County	45	27	22	16	36
Metro Nashville	15	21	21	16	19
Sevier County	0	0	0	0	1

Notes: (1) Shaded columns are the designated priority school years used for ESA eligible zoning. (2) In 2019, statute stipulated that eligible districts must have 10 or more priority schools for the included years. In 2023, the legislature amended the statute to lower the number to five priority schools and include priority school data from 2021. (3) Bolded numbers represent the current ESA-eligible districts based on number of priority schools.

Source: Tennessee Department of Education.

In 2023, TDOE released a list of schools that received only federal designation as CSI schools. While the requirements to become a priority school are the same as CSI schools, the list released by TDOE was limited to federal accountability protocols and did not include any schools newly designated as priority schools. In the 2024 year's designations, five LEAs exceeded the minimum threshold of five or more schools identified as the lowest performing. In 2024, TDOE released updated lists of schools that remained classified as CSI according to TDOE's accountability protocol.²⁰ Exhibit 5 includes the number of CSI schools per district for 2023 and 2024.

¹⁸ The Achievement School District also meets these qualifications, and TCA 49-6-2604(c)(ii) specifies that a student zoned to attend an ASD school on May 19, 2019, is eligible for an ESA. Since the program began in 2022, all ASD schools are also located within the geographic zoning boundaries of the other three LEAs eligible for the ESA program: MSCS, MNPS, and HCS.

¹⁹ These schools include Corning Achievement Elementary, Westside Middle School, Frayser Achievement Elementary, Whitney Achievement Elementary School, Brick Church LEAD Public School, Aspire Hanley Middle School, Fairley High School, Martin Luther King Preparatory High School, Freedom Preparatory Academy Charter Elementary School, Neely's Bend LEAD Public School, Wooddale Middle School, Memphis Scholars Florida Kansas, Memphis Scholars Caldwell-Guthrie, Memphis Scholars Raleigh-Egypt, Kirby Middle School, and Hillcrest High School.

²⁰ The 2025 list was released on November 21, 2025, and includes 15 schools identified only as CSI schools and 93 schools identified as both priority and CSI. The number of CSI schools by district includes ASD (3), Fayette County (2), Hamilton County (9), Hardeman County (1), Haywood County (2), Humboldt City (2), Knox County (6), Jackson-Madison County (8), Lewis County (2), Maury County (2), Memphis-Shelby County (46), Metro Nashville (23), Sevier County (1), and the Tennessee Public Charter School Commission (1).

Exhibit 5: Tennessee had 13 districts with schools identified as CSI schools in 2023 and 11 districts with schools identified as CSI schools in 2024

District	CSI schools in 2023	CSI schools in 2024
Achievement School District	14	13
Carter County	1	0
Fayette County	1	1
Hamilton County	5	5
Haywood County	3	3
Humboldt City	1	1
Knox County	6	6
Jackson-Madison County	6	6
Maury County	2	2
Memphis-Shelby County	40	36
Metro Nashville Public Schools	18	18
Sevier County	1	1
West Carroll Special	1	0

Source: Tennessee Department of Education.

Both CSI and priority schools are identified when they are in the bottom 5 percent of performance or by having a graduation rate less than 67 percent. Some schools may become CSI schools if prior low performance does not improve over time or if 50 percent or more of a school's student population came from a school with CSI designation in the prior year. When TDOE does not release a new priority school list and produces only a CSI list, TDOE treats CSI schools as equivalent to priority schools for state grant funding purposes. While the ESA law identifies specific years of *priority* school identification, it does not allow for expansion based on districts that meet the five-school threshold in future years' designations. If the legislature were to apply the same standard of low-performing schools according to state or federal designation to the single most recent year's designations or the past three years' designations, Jackson-Madison County Schools and Knox County Schools would be eligible zoned districts to participate in the ESA program.

The ESA program was designed for students to leave school districts with some of the lowest-performing schools. However, these same districts also have some of the highest numbers of reward schools, which are schools that demonstrate strong student performance or growth.²¹ For example, ESA students previously enrolled in the Memphis-Shelby County School district may be leaving one of the lowest-performing schools in the state identified as a priority school or one of the higher-performing schools in the state identified as a reward school. MSCS had both the highest number of priority schools and the highest number of reward schools in the 2024 accountability report with 36 priority/CSI schools and 34 reward schools.

Income: Household income cannot exceed twice the federal limit for free lunch

To demonstrate eligibility, student applications are required to include proof that the student's household income is not more than twice the federal limit for free lunch. TDOE accepts the following to meet income eligibility requirements:

- the most recent year's 1040 federal tax return listing the child as a dependent,
- a letter of eligibility for the Temporary Assistance for Needy Families (TANF) program,
- a TennCare Medicaid benefits card or eligibility letter, or
- a Supplemental Nutrition Assistance Program (SNAP) eligibility letter or benefit statement.

²¹ According to TDOE, Tennessee's reward schools are those that demonstrate high levels of performance and/or growth according to federal accountability indicators.

Students who are categorically eligible for direct certification (homeless, foster, runaway, or migrant) are also eligible based on the state and federal definition of *economically disadvantaged* as allowed in state law and SBE rule.²² Finally, students who are in foster care are considered eligible and do not need to submit income documentation as long as the Department of Children’s Services approves enrollment in a non-public school.

Exhibit 6: Income limits for ESA eligibility in 2024-25

Household size	Income limit
2	\$53,144
3	\$67,132
4	\$81,120
5	\$95,108
6	\$109,096
7	\$123,084
8	\$137,072

Source: Tennessee Department of Education.

Based on the 2023-24 school district profiles, more than 98,000 students are classified as economically disadvantaged or directly certified across the eligible LEAs for the ESA program. Students who are classified as economically disadvantaged or direct-certified are participating in a state or federal assistance program such as the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and Head Start. Because not all low-income students apply for state and federal aid programs, direct certification generally results in a lower count of students who are economically disadvantaged than the overall numbers of students who use free or reduced lunch. As such, the economically disadvantaged numbers are low estimates of the number of students who are eligible for ESA based on income. In 2023-24, more than two-thirds of the Achievement School District’s students were classified as economically disadvantaged, and Memphis-Shelby County Schools had the largest number of students in this classification at 55,757. Economically disadvantaged students are eligible for participation in the ESA program.

Exhibit 7: Students classified as economically disadvantaged in eligible LEAs, 2023-24

District	Economically disadvantaged (number)	Economically disadvantaged (percent)
Achievement School District	3,075	69%
Memphis-Shelby County	55,757	53%
Metro Nashville Public Schools	23,974	31%
Hamilton County Schools	15,220	34%

Source: District profiles for 2023-24 available on the Tennessee Department of Education’s website.

Prior enrollment: Students must have attended a public school for the entire prior school year with some exceptions

The third eligibility criteria for the ESA program is a student’s prior year enrollment. Unless the student is entering kindergarten or has moved to Tennessee from out of state, the student must have completed the entire prior school year in a Tennessee public school. Students must meet this requirement prior to their first year of ESA participation.

In 2023, the General Assembly amended the ESA prior year enrollment requirement to include students who were enrolled in a public school for the entire 2019-20, 2020-21, or 2021-22 school years, even if the student was enrolled in a non-public school for the immediately preceding school year. Students who were eligible to enroll in a public school for the first time (i.e., those students entering kindergarten or students who moved to Tennessee in those years) during those three school years also became eligible regardless of prior school

²² TCA 49-6-2602(3)(D); State Board of Education Rule 0520-01-16-.03(2)(c).

enrollment. These three exception years allow students who enrolled in a non-public school during the court injunction to be eligible for the program.

Age: A student must be five years old by August 15 to begin kindergarten

In Tennessee, students must be five years old by August 15 to enroll in kindergarten. The ESA program begins in kindergarten; students entering pre-kindergarten are not eligible for the program.

If an interested student turns five years old after August 15 but before September 30, the student can remain eligible by including an additional document with their ESA application. Non-public schools in Tennessee can allow a student who will turn five by September 30 to enroll if the principal or head of school finds the child is sufficiently mature emotionally and academically to enter kindergarten after evaluation and testing. This exception to the minimum kindergarten age is extended to the ESA program; the parent can submit this letter with an application to meet the age eligibility criteria.²³

Enrollment: ESA students must apply to TDOE and a non-public school

Students must apply both to the ESA program through TDOE and to the participating school(s) of their choice. From July 2022 through January 2024, the ESA application was completed on paper and submitted to TDOE. Starting in January 2024, families began applying for the ESA program through the online portal. (See page 21 for more information about the online platform.)

Students who are approved for the ESA program by TDOE are not guaranteed admission to a non-public school; schools maintain their own independent admissions process outside of the ESA program, as outlined in state law. Families are encouraged but not required to apply for the ESA program through TDOE before applying to and enrolling in a non-public school. To access an ESA funding account, a student must have completed the enrollment process for a non-public school, and the school must verify the student's enrollment in the online portal.

Continuing eligibility

ESA students must reapply for the program each year to demonstrate continued eligibility based on income and residency. Participating students' household income cannot exceed twice the federal limit for free lunch, which is updated annually. Students' homes must also remain zoned to the MSCS, MNPS, or HCS districts. According to state law, an approved student is eligible to participate in the program until one of the following conditions is met:²⁴

- the student enrolls in a public school,
- the student enrolls in a Category IV or V non-public school,
- the student moves out of the LEA in which the student was approved for the program,²⁵
- the student graduates or withdraws from high school,²⁶
- the student reaches the age of 22, or
- the parent of a participating student fails to verify that the household income meets the program's income requirements.

²³ State Board of Education Rule 0520-07-02.

²⁴ TCA 49-6-2603(h) and State Board of Education Rule 0520-01-16-.06.

²⁵ While TCA 49-6-2603(d) includes this provision as a cause to close an ESA, the Tennessee Department of Education allows students to transfer an ESA from one eligible geographic area to another. For example, if a student moves mid-year from Nashville to Memphis and enrolls at a Memphis-area ESA school, TDOE allows the ESA account to follow the student.

²⁶ If a student graduates from high school with no funding left in the ESA account, the student's account will be terminated and the student will be ineligible to participate as a legacy student. For more information about legacy students, see page 16.

Legacy students: ESA students who graduate from high school with remaining funds in their ESA account may continue as legacy students

A student who graduates from high school with funds remaining in the ESA account may continue to participate in the program as a *legacy student*. Although no new funds are deposited into the ESA account, unspent funds remain available to spend for certain educational needs. Legacy students must enroll at a public college or university in Tennessee or a private postsecondary institution accredited by an organization approved by the State Board of Education to access unspent funds.²⁷ Once enrolled at an eligible postsecondary institution, legacy students may use funds for tuition, fees, and textbooks required at the institution. Legacy students remain eligible for the ESA program until one of the following is met:

- the student reaches the age of 22 and is no longer enrolled in an eligible postsecondary institution,
- the student graduates from an eligible postsecondary institution,
- the student is not enrolled in an eligible postsecondary institution for 12 consecutive months,
- the student completes four consecutive years in an eligible postsecondary institution, or
- the termination of enrollment in an eligible postsecondary institution.

In the 2024-25 school year, there were fewer than 10 legacy students using an ESA account at eligible postsecondary institutions in Tennessee.

Students may withdraw from the ESA program

An ESA student may withdraw from their non-public school or the ESA program at any time. Withdrawals may be voluntary or involuntary. Involuntary withdrawals occur when a student is expelled from the school or the contract between the student and school was cancelled; in other words, the student is involuntarily leaving the school, and it is not solely the parent's decision. On the other hand, voluntary withdrawals refer to a student's disenrollment that is initiated by the parent.

To withdraw from a school, the student's parent must complete the school's withdrawal process and submit TDOE's student withdrawal form within five business days of the student's withdrawal from the school. SBE rule requires schools to notify TDOE of a student's withdrawal within five business days after receiving notice from the parent. Both parents and schools use the same TDOE form, available on the department's website, to notify TDOE. The form requests information such as the type of withdrawal (voluntary or involuntary), the reason for the withdrawal, the date of the withdrawal, the name of school from which the student is withdrawing, and the name of the new school the student will attend.

When a student withdraws from school using an ESA but remains a Tennessee resident, the student must enroll in one of the following to meet school attendance requirements:

- a traditional public school,
- a public charter school,
- a homeschool, or
- a non-public school.

If a student enrolls at another ESA school, the student will retain access to the ESA account so long as they provide TDOE with proof of enrollment in another ESA-participating school or in a non-participating Category I, II, or III non-public school within 10 business days. If TDOE does not receive enrollment

²⁷ A list of eligible postsecondary institutions is available through the ESA program here: https://www.tn.gov/content/dam/tn/education/esa/ESA_Legacy_Student_Guidance.pdf.

verification to demonstrate new enrollment in a Category I, II, or III non-public school, TDOE closes the student's account. When an ESA account is closed, TDOE returns any remaining funds to the state treasurer to be deposited into the Education Trust Fund of 1992.

When a student withdraws from the ESA program by no longer maintaining enrollment at a Category I, II, or III school, the student's award amount is prorated to reflect the number of instructional days the student was enrolled in a Category I, II, or III school. The student's parent (the account holder) is responsible for paying the school for any charges not covered by the prorated award amount.

School eligibility

Interested non-public schools must complete TDOE's application to enroll ESA students according to requirements determined by state law²⁸ and State Board of Education rules.²⁹

Participating schools must meet eligibility criteria, apply, and be approved by TDOE

To become a participating school, the school must submit an application to TDOE and receive approval. Schools must demonstrate they meet the following requirements as defined in state law and SBE rule:³⁰

- hold current accreditation as a Category I, II, or III school according to State Board of Education rules;³¹
- submit copies of the school's calendar, non-discrimination statement, the number of total ESA seats it has the capacity to enroll, and tuition schedule;
- agree to assurances that include the school's compliance with state and federal law; and
- submit financial verification through a surety bond demonstrating that the school can afford one-fourth the total amount of ESA seats' financial cost.³²

School participation is limited to schools that hold current accreditation as a Category I, II, or III non-public school.³³ Category IV or V schools are ineligible to receive funds from the ESA program. These schools have fewer regulations than Category I, II, or III schools and may include church-based schools and umbrella program homeschools. A comparison of Tennessee's non-public school categories is available in Exhibit 8.³⁴

As of May 2025, there were 310 schools in Tennessee accredited as Category I, II, or III. Of those, 147 were located within Shelby County, Davidson County, and Hamilton County. As of the end of the 2024-25 school year, about 63 percent, or 92 out of a potential 147 eligible schools were approved to participate in the ESA program.

As part of their accreditation, Category I, II, or III schools are required to administer a nationally standardized achievement test to all students in grades 3-11 in at least math and ELA.³⁵ In addition to this test, participating ESA schools must also administer the ELA and math TCAP tests to participating ESA students in grades 3-11.

²⁸ TCA 49-6-2607(e).

²⁹ State Board of Education Rule 0520-01-16-.08.

³⁰ TCA 49-6-2602(9) and State Board of Education Rule 0520-01-16-.08.

³¹ For more information about non-public school category requirements for the ESA Program, see page 18 and State Board of Education Rule 0520-07-02-.01.

³² SBE rule requires that schools demonstrate financial viability to repay one-fourth of the total ESA amount per seats available for students as designated on the school's application. For example, if a school has 10 seats and the ESA amount is \$8,000, financial viability would be for one-fourth of \$80,000, or \$20,000. TDOE allows a tax return, notarized CPA letter, or surety bond to meet this condition.

³³ Category I schools are approved through direct application to TDOE and not technically accredited. Category II and III schools receive accreditation from agencies authorized by the State Board of Education.

³⁴ Category I-SP schools are also eligible. These are special purpose schools that provide educational services to students receiving medical or specialized care in non-traditional settings such as mental health facilities, drug recovery institutions, or behavioral support centers. No Category I-SP schools are participating in the ESA program as of September 2025.

³⁵ Examples of nationally normed tests administered in these schools include the Iowa assessments, NWEA Measures of Academic Progress (MAP), ACT/SAT, and the Comprehensive Testing Program (CTP) test.

Exhibit 8: Non-public school approval in Tennessee

The Tennessee State Board of Education (SBE) maintains rules for non-public school accreditation in Tennessee including approving accrediting bodies, determining teacher requirements, mandating minimum credits for high school graduation, and other criteria. SBE recognizes non-public schools as Category I, II, III, IV, or V. Only Category I, II, or III schools may participate in the ESA program. Category I schools are approved through direct application to TDOE. Category II and III schools are approved by regional or national accrediting agencies.

	Category I	Category II	Category III	Category IV	Category V
Teachers are required to hold an active TN teaching license with the appropriate endorsement area	✓				
Requirements for teacher credentials are set by the accrediting agency		✓	✓		
Teachers are required to be evaluated according to the school's procedures and receive credit for years of service	✓	✓	✓		
Schools must offer English language arts (ELA), mathematics, social studies, and science	✓	✓	✓		
Students in grades 3-11 must be assessed annually in ELA and math using a nationally standardized achievement test	✓	✓	✓		
Students must earn 22 minimum credits for high school graduation	✓	✓	✓		
Class sizes cannot exceed the maximums in state law	✓	✓	✓		
Students who transfer will be granted credit for completed work with a certified transcript	✓	✓	✓		
All teachers and staff with proximity to children must complete a criminal history record check	✓	✓	✓	✓	✓
Enrollment of school age children cannot be less than 10 students	✓	✓	✓		✓
Schools must report the names, ages, and addresses of enrolled students to the public school district annually	✓	✓	✓	✓	✓
Students entering kindergarten must be 5 years old by August 15. If the child's birthday is before September 30, a principal may evaluate and approve enrollment.	✓	✓	✓	✓	✓
The school must operate for 180 instructional days at 6.5 hours per day	✓	✓	✓	✓	✓

Notes: (1) State Board of Education also allows for a Category I-SP (Special Purpose) school, which includes schools in non-traditional settings such as hospitals, juvenile detention centers, or residential mental health facilities. (2) As part of the 22 required credits for high school graduation, four credits each must be earned in ELA and math and three credits each must be in science and social studies.

Source: Tennessee Department of Education.

For the 2024-25 school year, the following assurances were a part of the school application. Schools agreed to:

- follow all state laws, rules, and policies as well as requirements in the ESA School Handbook;
- administer the TCAP to ESA students in grades 3-11;
- not discriminate against participating students based on race, color, or national origin;
- not transfer ESA funds to other students, including siblings;
- participate in data collection required by TDOE and SBE;

- maintain documentation that individuals working on school grounds while students are present have undergone a fingerprint-based background check submitted to the TBI and FBI and to exclude from employment anyone not permitted by state law to work in a non-public school;
- comply with all health and safety laws and codes for non-public schools;
- not charge participating students additional tuition or fees not charged to non-participating students;
- not refund, rebate, or share ESA funds with a parent or participating student;
- not send a portion of tuition funded by an ESA to collections to settle debts;
- provide a written explanation of the student's progress annually;
- participate in the ESA program for an entire school year;
- comply with the state's minimum kindergarten age requirement;
- notify TDOE of an ESA student's withdrawal within five business days; and
- submit ESA students' graduation and completion information to TDOE annually.

A complete copy of the 2024-25 ESA school application is available in Appendix N.

Schools are not required to maintain a physical presence in Tennessee; virtual schools are allowed to participate

Unlike students' residency requirements, non-public schools do not need to be located in any specific geographic area within Tennessee, nor are they required to maintain a physical location in Tennessee to be eligible to participate and receive ESA funds. While many schools are located within Shelby County, Davidson County, and Hamilton County, schools participating in the ESA program are also located in neighboring counties such as Fayette County, Sumner County, and Cheatham County. Additionally, virtual schools that meet Category II or III accreditation and other requirements are allowed to participate. Neither state law nor State Board of Education rules for the program outline requirements regarding the physical location for schools that enroll ESA students.

In the third year of the ESA program, four virtual schools were approved to participate in the program. These schools can enroll students from any eligible LEA within Tennessee. Based on the number of Category III virtual schools in the state, the total number of approved ESA virtual schools could increase by 67 percent if all virtual schools wanted to participate in the ESA program. As of August 2025, 69 Category III virtual schools operate in the state; four participated in the ESA program in the 2024-25 school year. If interested in joining the program, the remaining 65 virtual schools would be eligible based on their accreditation so long as they met the other requirements and agreed to the assurances.

ESA students can attend a non-participating school

Some students use an ESA at a non-public school considered a non-participating school. These schools are accredited as Category I, II, or III but have not participated as ESA schools despite otherwise being eligible.³⁶ Approved ESA students may enroll in these schools and remain eligible to participate in future years of the ESA program. Students cannot use an ESA to pay for tuition at these schools; they may choose to use an ESA while enrolled at a non-participating school to maintain eligibility for future years (especially if anticipating enrolling at a participating school for later grades), to purchase technology, to pay for tutoring or therapy services outside of the school day, or for other reasons. Students' use of ESA funding in these schools is limited, as explained on page 23, and these students must take the TCAP if enrolled in grades 3-11.

³⁶ Aside from accreditation as a Category I, II, or III school, these schools must also meet financial viability requirements and agree to program assurances to be eligible for ESA participation.

ESA award amounts, e-wallet, and allowable expenses

The ESA award amount is based on the state and local required per-pupil Tennessee Investment in Student Achievement (TISA) allocations.³⁷ ESA students receive the amount for the LEA in which they reside or the statewide average of required state and local TISA allocations per pupil, whichever amount is less.³⁸ As TISA allocations change annually, the amount of the ESA award also changes. For the 2024-25 school year, students zoned to schools in Memphis-Shelby County Schools (MSCS) and Metro Nashville Public Schools (MNPS) received the statewide average, which was \$9,423.58, because the statewide average was less than the per-pupil amount for MSCS and MNPS. In the same year, students zoned to Hamilton County Schools (HCS) received \$9,346.05, the per-pupil amount for HCS; the per-pupil amount in HCS was less than the statewide average.

In July, TDOE shares an estimated award amount with families and schools; this number is an estimate because per-pupil funding amounts are not finalized at that time. The award amount shared may increase or decrease when TDOE finalizes per-pupil funding based on average daily membership of the prior school year. In 2024 and 2025, the final ESA award amount was shared in October.³⁹

No ESA funds are given directly to families.⁴⁰ TDOE deposits funds into ESA accounts; then, families use their accounts to pay schools, vendors, and providers. Families only access funds through a passthrough digital wallet (also called an e-wallet). Each ESA student is required to spend at least 50 percent of his or her funds each year. If a student does not meet this minimum threshold, the difference in funds is subtracted from the following year’s total allocation amount. On average, ESA students spent 90 percent of their ESA funds in each of the first three years of the program.

Exhibit 9: ESA award amounts are based on TISA per-pupil funding amounts and have increased each year

	2022-23	2023-24	2024-25
Amount of award	\$8,192	\$8,944 - \$9,153	\$9,346 - \$9,424
Total funds dispersed to student accounts	\$3,410,865.24	\$18,262,331.94	\$34,119,813.93
Average percent of funds spent per ESA student	89%	90%	91%

Notes: (1) The TISA per-pupil allocation changes annually, which is reflected in the increased amount of the ESA award each year. (2) The ESA award is the lesser amount of per-pupil funding between an LEA’s average and the statewide average. In 2022-23, all students received the statewide average, which was less than MSCS and MNPS per-pupil funding. In 2023-24 and 2024-25, students zoned to an HCS school received the HCS average while students zoned to an MNPS or MSCS school received the statewide average. (3) The Basic Education Program (BEP) funding was used for 2022-23 before the implementation of TISA. Source: Tennessee Department of Education.

³⁷ An ESA student is counted in the enrollment figure for the LEA in which the student resides.
³⁸ The TISA formula for student funding includes four components: base funding (base amount allocated for each student), weighted funding (funding for students with certain characteristics), direct funding (funding intended to support students in five priority areas), and outcomes funding (funding earned by districts based on students meeting specific academic benchmarks). The ESA award amount is based on the lesser of (1) the overall state average of base, weights, and direct TISA funding, including the required local match, or (2) the LEA average of base, weights and direct TISA funding, including the required local match. Outcomes funding is not included in the ESA award amount calculation. For more information on TISA, see OREA’s TISA website at <https://comptroller.tn.gov/office-functions/research-and-education-accountability/prek-12-collection/dashboard.html>.
³⁹ TDOE has shared that amounts are finalized in July and communicated as late as October.
⁴⁰ TCA 49-6-2607(d).

Online platform: e-wallet and application portal

ClassWallet received the initial two-year no-bid contract in Tennessee for the ESA platform before the court injunction stalled the process, but ClassWallet was not selected for Tennessee's program after the court injunction was lifted. In 2023, TDOE awarded a five-year, \$3.675 million contract to Student First Technologies to manage the online platform for the ESA program. The online platform for the ESA program includes both the ESA student application and the e-wallet, an online portal to access funds and pay for allowable expenses. Prior to the online platform's availability, TDOE staff collected invoices from schools and reimbursed them for allowable ESA expenses. The e-wallet platform opened in August 2023 and enabled direct online payments to schools and other vendors from students' ESA accounts. Families access the e-wallet platform through a website login, and families see the amount of ESA funds available for their child on this website. Families allocate funds for allowable expenses, such as tuition, purchases (e.g., technology), and services (e.g., tutoring, summer camps). In early 2024, the ESA application also became available on the same platform, ending the need for families to physically mail an application to TDOE. As of the 2024-25 school year, the ESA program's application and funding disbursements are on the online platform, accessed through a single login for families.

The online platform serves five main functions, according to the contract:

- **Application system:** The platform will provide timeframes for families and schools to upload information as needed to demonstrate program eligibility; approval and denial letters will be issued through the portal.
- **Account holder management system:** Account holders (parents) will be able to update personal information and complete required forms online.
- **Fiscal management and payment system:** Each account will have a virtual wallet for families to receive funds and pay for approved expenses, including tuition, service providers, and uniforms. This is also known as the e-wallet.
- **Support and training system:** Training will be provided for all stakeholders, including state employees, parents, schools, and service providers on how to use the platform. These training courses will be semi-weekly at the launch of the platform and continue as weekly virtual trainings; these will be housed in a repository alongside user manuals, forms, and guidance documents.
- **Reporting system:** Customer service activity, account summaries, applicant information, fiscal summaries, and more will be interactive and standardized; state employees will be able to download these as needed.

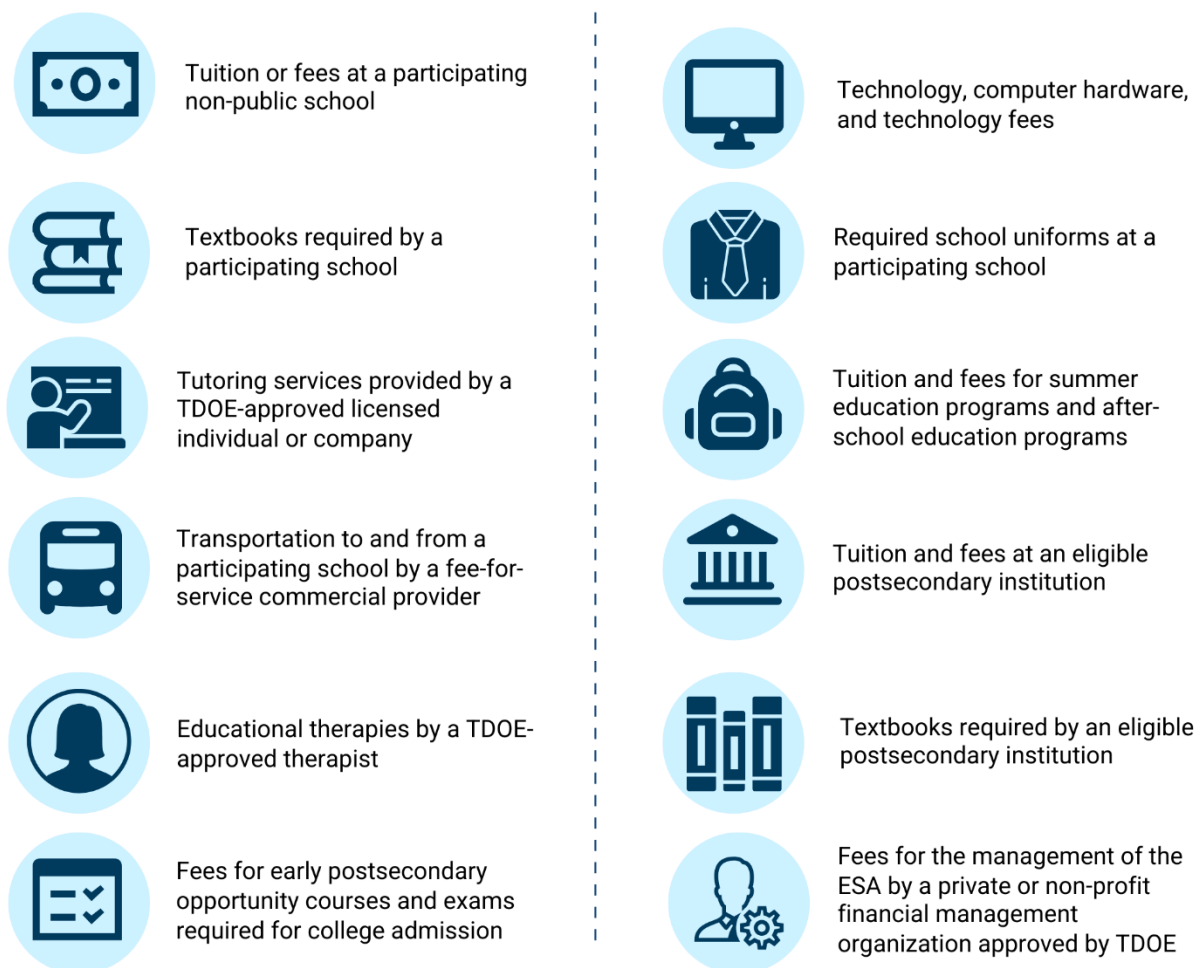
Based on OREA's school survey and interviews with schools, there is a desire for improved communication and user functionality of the online platform. More than one school expressed their role in training parents – including creating guidance documents – and communicating about allocation deadlines that must be completed through the e-wallet. Other schools expressed their desire to be able to download student account information in a spreadsheet format.

As of November 2025, Student First Technologies has received \$2,069,639.03 for its work with the Tennessee ESA platform. Invoices have been paid for the completion of the schools' portal, the family e-wallet, the fiscal management phase and data integration, the provider portal and marketplace, the family application, and the integration of the Education Freedom Scholarships (EFS) into the existing platform for the new EFS program in the 2025-26 school year.

State law outlines allowable ESA expenses

An ESA student's parent is responsible for allocating the funds each quarter as the official account holder,⁴¹ and all funds must be pre-approved by TDOE before disbursement. The e-wallet online platform limits the transfer of ESA funds to TDOE pre-approved vendors such as non-public schools, technology companies, uniform suppliers, and tutors. Aside from tuition and fees, schools submit receipts to TDOE for uniforms, transportation, tutoring, summer programming, and after-school programming. Parents do not receive funds directly to their own bank accounts; all ESA funding is routed through the e-wallet system. While there are many options for allowable expenses, the parent decides how the ESA funds will be spent, and there is not a prescribed order of priority for spending.⁴² ESA funds can be used in more than a dozen ways, as shown in Exhibit 10.

Exhibit 10: Allowable expenses of ESA funds



Note: Students must be enrolled in a participating non-public school to spend funds on tuition, uniforms, and textbooks. See page 23 for allowable uses of funds for students enrolled at a non-participating non-public school.

Source: TCA 49-6-2603(a)(4).

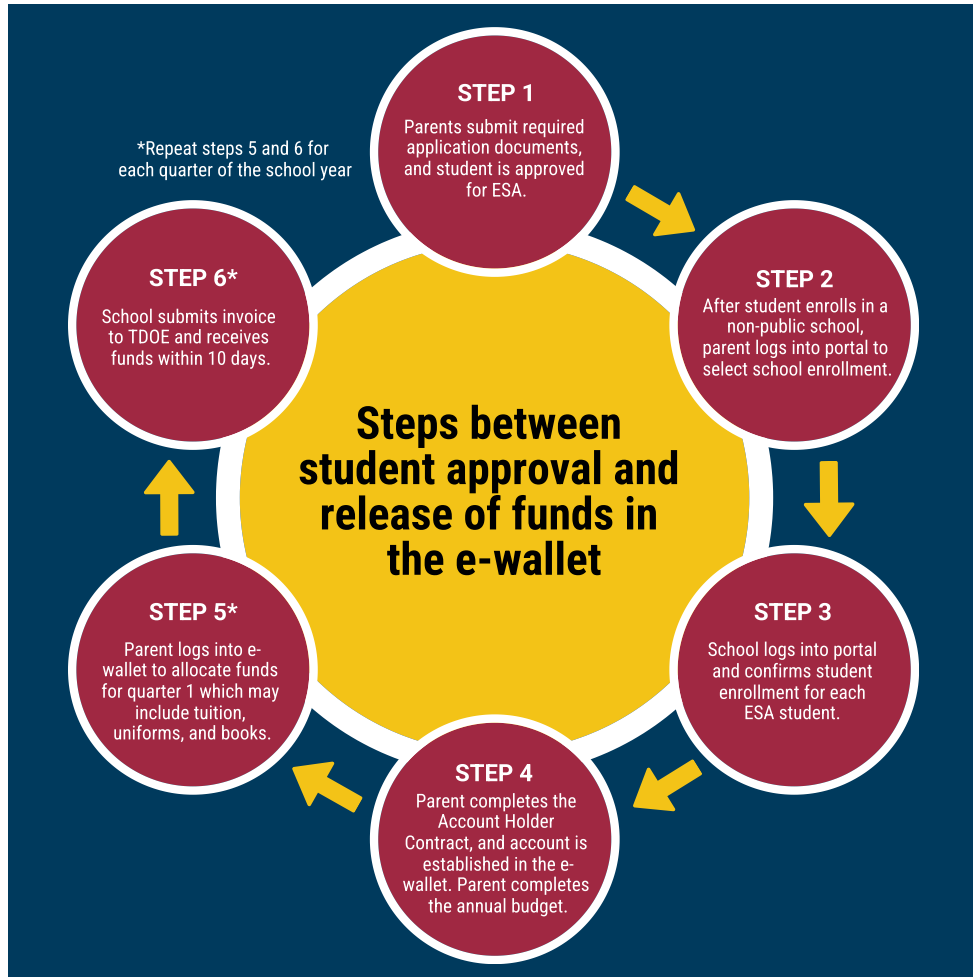
TDOE's ESA handbook states that funds are prohibited from being used to pay for late fees, food, before-school or after-school childcare, non-educational summer camps, athletic fees, field trips, personal transportation, or internet service.

⁴¹ Once a student reaches age 18, he or she becomes the account holder automatically. Students may transfer account ownership back to their parent through a completed power of attorney or conservatorship document submitted to TDOE.

⁴² State Board of Education Rule 0520-01-16-.05 and TCA 49-6-2603(a).

After ESA approval, a parent must log into the online portal to select a non-public school where the child is enrolled for the school year. The non-public school must verify enrollment from their own ESA portal. Next, the parent must complete the ESA contract which confirms agreement of programmatic rules and policies. Once the contract is processed by TDOE, the parent is prompted to complete a budget for expected uses of ESA funds. TDOE's acceptance of the budget serves as the preapproval of expenses. After these steps have been completed correctly, funds are available in the ESA account. To use the funds, parents must sign in to their e-wallet accounts each quarter and allocate funding for their desired expenses.⁴³ Schools submit invoices through the e-wallet to TDOE to initiate the transfer of funds into a school's individual banking account.

Exhibit 11: There are multiple steps between student approval and release of funds



Source: Tennessee Department of Education; interviews with ESA schools.

ESA students who graduate from high school and attend a college or university in Tennessee may use any remaining ESA funds on postsecondary expenses; a student using funds in this manner is considered a *legacy student*. While legacy students do not receive additional funding after high school graduation, they may continue to access their remaining ESA funds until the account is depleted or until they graduate from college, whichever happens first. For more information on legacy students, see page 16.

Fewer items are allowable expenses for ESA students enrolled at non-participating schools

While most students use ESA funds to pay for tuition at participating schools, some students use ESA funds for expenses at non-participating schools. These are schools accredited as Category I, II, or III who do not apply to TDOE to participate as an ESA school. Students who enroll in these non-participating schools are allowed to use their ESA funds for the following expenses:

⁴³ TCA 49-6-2605(b)(1) includes a provision that funds must be remitted to accounts on at least a quarterly basis.

- technology, such as iPads or laptops,
- tutoring,
- educational therapy,
- early postsecondary opportunity courses and examinations,
- college entrance examinations,
- eligible postsecondary tuition and fees,
- transportation to and from a participating school or education provider,
- textbooks required by an eligible postsecondary institution, and
- ESA management fees provided by a non-profit financial management organization approved by TDOE.

If enrolled at a non-participating school, students are not allowed to use ESA funds to pay for tuition, uniforms, or textbooks. Students are required to submit enrollment verification to TDOE, and they must take the TCAP if enrolled in grade 3 through 11. Additionally, students enrolled at non-participating schools are subject to meet the 50 percent spending threshold, the same as an ESA student who is enrolled at a participating school. If the minimum amount is not met, students who re-enroll in the ESA program receive a reduced ESA award allocation in the next year. Unspent funds are eligible to roll over into future years of ESA participation so long as the 50 percent minimum is met.

Funding for the ESA program

Funding for the ESA program comes from two sources: the TISA budget and the Non-public Education Choice Programs budget.

Student ESA accounts are funded through the TISA budget, with ESA award amounts transferred from an LEA's TISA allocation into ESA student accounts; there is no separate budget allocation for ESA award amounts. The ESA award includes state appropriated TISA dollars redirected to ESA student accounts, which represents the state's share and required local match of per-pupil funding.⁴⁴ The other source of funding is the Non-public Education Choice Programs budget; this includes administrative funding for TDOE personnel (such as payroll), expenses for the online application and e-wallet, and two grants for LEAs with priority schools.

The two grants included in the Non-public Education Choice Programs budget are the school improvement fund and the school improvement grant. (These grants are explained in further detail on page 25.) According to state law, these grants were funded for the first three years of the program. State law also specifies that any unspent school improvement funds become unpaid carry forward and are available for disbursement until the funding is depleted.

The costs of administering the program, ESA student accounts, and grants are shown in Exhibit 12. As of November 2025, actual costs were only available for the first two years of the program (2022-23 and 2023-24). The total cost of the program increased from \$29.6 million in the first year to \$46.3 million in the second year. As shown in Exhibit 12, the actual cost of administering the program (e.g., TDOE personnel, etc.) was below the estimated amounts in 2022-23 and 2023-24. For all three years, the budget allocated 22 full-time ESA positions within TDOE without any seasonal or part-time positions. In the third year of the ESA program, some of these personnel also assisted with the implementation of the EFS program beginning in May 2025. The amounts allocated to ESA student accounts increased from \$3.4 million to \$18.6 million, which follows the increase in student participation. (See page 29 for details about ESA student enrollment.)

⁴⁴ For the ESA award amount calculation, the per-pupil TISA allocation includes the base, weights, and direct funding components. Outcomes funding is not included.

Exhibit 12: Funding for the ESA program includes administrative costs, student awards, and grants

Fiscal year 2022-23		
	Estimated cost	Actual cost
Administrative costs	\$4,350,246	\$1,548,900
ESA student accounts		\$3,405,719.24
Grants	\$24,678,700	\$24,673,554
School improvement fund (LEAs with participating students)		\$3,405,719.24
School improvement grant (LEAs without participating students)		\$21,267,834.76
Total expenditures		\$29,628,173.24
Fiscal year 2023-24		
	Estimated cost	Actual cost
Administrative costs	\$4,135,440	\$2,688,900
ESA student accounts		\$18,611,192.25
Grants	\$24,678,700	\$25,027,560.32
School improvement fund (LEAs with participating students)		\$18,611,192.25
School improvement grant (LEAs without participating students)		\$6,416,368.07
Total expenditures		\$46,327,652.57
Fiscal year 2024-25		
	Estimated cost	Actual cost
Administrative costs	\$4,575,600	
ESA student accounts		\$34,119,813.93
Grants	\$24,678,700	
School improvement fund (LEAs with participating students)		\$34,119,813.93
School improvement grant (LEAs without participating students)		
Total expenditures		

Note: Actual costs for the 2024-25 fiscal year were unavailable for some categories at the time research concluded for this report.

Source: OREA analysis of TN state budget documents for Non-public Education Choice Programs and data provided from TDOE.

Grants for LEAs with priority schools

State law created two grants for eligible LEAs to receive funding at the end of each of the first three years of the ESA program.⁴⁵ The *school improvement fund* distributed payments to LEAs with five or more priority schools; students zoned to these LEAs were eligible for the ESA program. (See more details about ESA program eligibility on page 11.) For the 2024-25 school year, the LEAs eligible to receive the *school improvement fund* were Memphis-Shelby County Schools, Metro Nashville Public Schools, and Hamilton County Schools.⁴⁶ The *school improvement grant* distributed payments to LEAs with at least one priority school, but no participating students. These LEAs had priority schools, but students zoned to these LEAs were ineligible for the ESA program.⁴⁷ See page 27 for a list of LEAs that were eligible for the school improvement grant.

School improvement fund is for LEAs with five or more priority schools with participating ESA students

TDOE administered a school improvement fund for the first three years of the program as required by state law.⁴⁸ Eligible LEAs received payments equal to the amount of ESA account funds allocated to students participating in the ESA program who are zoned to the LEA. As shown in Exhibit 12, the amounts listed for

⁴⁵ TCA 49-6-2605(b)(2).

⁴⁶ The Achievement School District (ASD) and the Tennessee Public Charter School Commission (TPCSC) are also eligible to receive these funds if ESA students were previously enrolled at an ASD or TPCSC school.

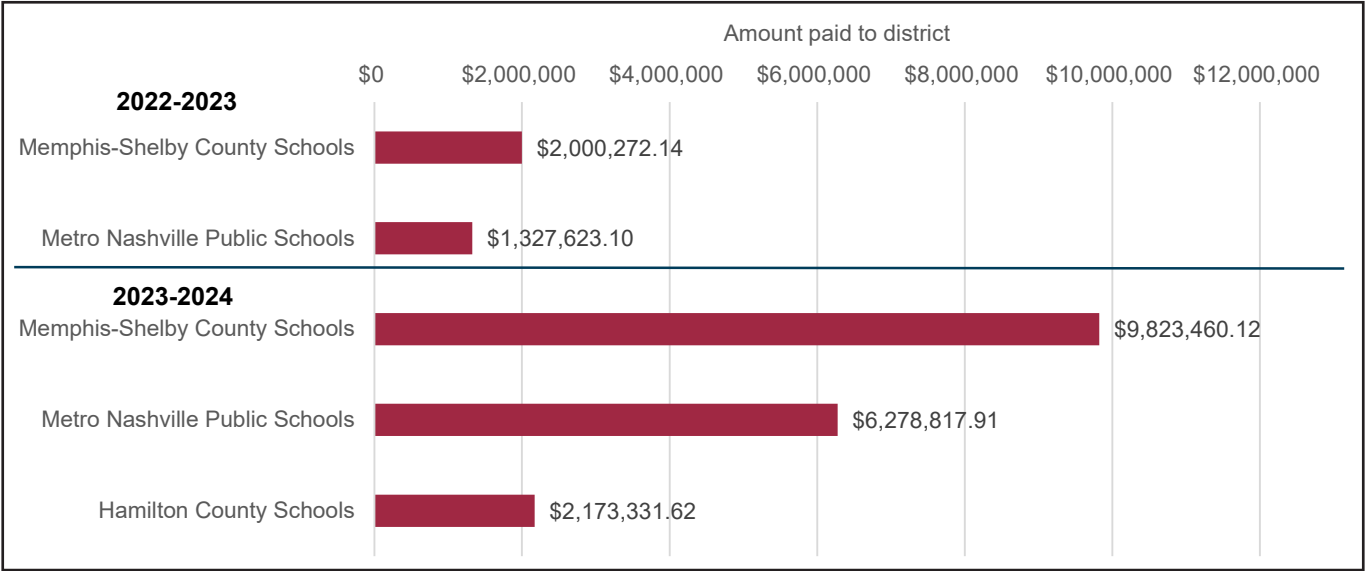
⁴⁷ Funds for these two payment groups are included in the state budget's section entitled grants and subsidies and are funded a year in advance; funds are distributed a year after the related program year because the allocations are determined by enrollment in the ESA program. After the first year, funds may pull from the immediate prior year or the year before based on unused funding and carryover of allocated budget funds.

⁴⁸ TCA 49-6-2605(b)(2)(A).

ESA student accounts are the same as the amounts listed for the school improvement funds each year. These funds were distributed at the beginning of the next fiscal year (i.e., grants for FY 24 were distributed at the beginning of FY 25), and state law states that these funds are to be used for school improvement purposes. As shown in Exhibit 13, in the first and second years of the ESA program, the total amount paid to LEAs as part of the school improvement fund was \$3.4 million and \$18.6 million, respectively, based on the total number of participating ESA students. For the third and final year of the school improvement grant (2024-25), the cost increased to \$34 million. Because \$34 million was more than the provided funding from the state budget for this purpose, TDOE requested a supplement for the remaining required funds.

TDOE paid Memphis-Shelby County Schools, Metro Nashville Public Schools, and Hamilton County Schools based on the number of ESA students who were previously enrolled or zoned to enroll at a school in one of these LEAs.^{49, 50} For kindergarten students who have no prior public school attendance, TDOE used the student’s home address to determine the zoned LEA for payment. According to state law, LEAs are only required to be paid for students who attended a public school for the entire prior school year.⁵¹ While TDOE included kindergarten students with no prior school attendance as well as students who were eligible for an ESA due to the “grandfather” expansion of student eligibility as part of the student count for this fund,⁵² this was not mandated by state law.

Exhibit 13: Memphis-Shelby County Schools received the largest share of the school improvement fund, proportionate to ESA student participation



Notes: (1) In the 2022-23 school year, the Achievement School District (ASD) received \$36,864; the Tennessee Public Charter School Commission (TPCSC) received \$40,960. In the 2023-24 school year, the ASD received \$335,582.60. These amounts are based on the number of students who were previously enrolled at a school within the ASD or TPCSC and participated in the ESA program the following year. (2) The grant amounts paid to eligible districts were unavailable for the 2024-25 fiscal year.
Source: Tennessee Department of Education.

School improvement grant is for LEAs with priority schools but without participating students

State law also requires that for the first three years of the ESA program, funds allocated but unused in the state budget for the Non-public School Education Choice Programs’ grants and subsidies line item must be returned to LEAs with at least one priority school *but without participating students*. This is known as the

⁴⁹ TCA 49-6-2605(b)(2).
⁵⁰ The Achievement School District (ASD) and the Tennessee Public Charter School Commission (TPCSC) also received payments as part of the school improvement fund based on students who were previously enrolled in ASD and TPCSC schools who participated in the ESA program.
⁵¹ TCA 49-6-2605(2)(A).
⁵² The “grandfather clause” refers to students who were determined to be eligible for an ESA due to Public Chapter 171 of 2023. This expands student eligibility to not only students who were enrolled in a public school for the prior school year but for any student who was enrolled in a public school during the 2019-20, 2020-21, or 2021-22 school year, or any student who was eligible to enroll for the first time during those three school years.

*school improvement grant.*⁵³ In the 2022-23 school year, TDOE disbursed \$21.3 million to 10 districts, and in the 2023-24 year, TDOE disbursed \$6.4 million to nine districts. While state law does not specify how these funds are allocated among the eligible districts, TDOE distributed the amounts as proportionate to student enrollment at priority schools for each school year. For more information about priority and CSI schools, see page 12. In 2024-25, funding budgeted for the grants and subsidies line item was provided to LEAs with participating students and no funding was remaining for the grants for LEAs without participating students. State law requires that the funding in this line item is paid to the LEAs with participating students before the grant is available to LEAs with priority schools but without participating students.

Exhibit 14: A dozen districts received a total of more than \$27 million from the school improvement grant in the first two years of the ESA program

District	Grant amount 2022-23	Grant amount 2023-24
Carter	\$0	\$59,510.38
Cumberland	\$192,793.70	\$0
Fayette	\$654,601.85	\$182,140.24
Hamilton	\$8,967,148.63	\$0
Haywood	\$831,703.04	\$1,016,949.77
Henry	\$141,232.59	\$0
Humboldt	\$0	\$280,780.38
Jackson-Madison	\$2,867,245.77	\$2,040,069.51
Knox	\$3,497,187.96	\$2,026,435.86
Maury	\$1,679,098.58	\$492,406.48
Sevier	\$369,894.88	\$84,384.98
TN Public Charter School Commission	\$2,066,927.76	\$233,690.47
Total	\$ 21,267,834.76	\$6,416,368.07

Notes: (1) The amounts paid to eligible districts were unavailable for the 2024-25 fiscal year. (2) Hamilton County was only eligible for the school improvement grant in 2022-23. In 2023-24, students zoned to a school within the Hamilton County Schools (HCS) district became eligible for the ESA program, and HCS began receiving the school improvement fund. (3) Priority schools were not listed for Carter County or the Tennessee Public Charter School Commission according to 2023-24 TDOE Accountability Data. However, Carter County had a school identified as a Comprehensive Support and Intervention (CSI) school in 2023. TDOE used this identification as justification to provide the grant to Carter County. When OREA asked about TPCSC receiving the grant, TDOE replied that funding was not directly allocated to TPCSC. Instead, schools currently under TPCSC that received the grant were awarded the grant while operating within the Achievement School District; the schools did not spend the grant during their time in ASD and carried the grant forward for use under the TPCSC.

Source: Tennessee Department of Education.

Districts must apply to TDOE to receive the school improvement grant. The application states that grant funds must be used to support the implementation of school improvement plans. Districts are required to allocate 80 percent of funds to schools with a priority/CSI designation; the remaining 20 percent can be used to support district strategies that support the needs of priority/CSI schools. No more than 5 percent of funds can be used for administrative costs.

Evaluating the efficacy of the ESA program

State law requires OREA to provide a report to assist the Tennessee General Assembly in evaluating the efficacy of the ESA program.⁵⁴ OREA evaluated the following measures of efficacy: student and non-public school participation, students' academic achievement and growth, and parent and school satisfaction. State law requires TDOE to collect data on the ESA program that can be used in measuring efficacy; students who participate in the ESA program are required to take the TCAP, and TDOE is required to publish TVAAS scores for participating ESA schools.⁵⁵ Further, state law requires that TDOE conduct an annual parent satisfaction survey, but it does not require TDOE to administer a school satisfaction survey.⁵⁶ To measure

⁵³ TCA 46-6-2605(b)(2)(B).

⁵⁴ TCA 49-6-2611(a)(2)(A).

⁵⁵ TCA 49-6-2606(a) and TCA 49-6-2606(e).

⁵⁶ TCA 49-6-2606(b)(2).

school satisfaction and gain a better understanding of schools' experiences, OREA administered a school satisfaction survey and interviewed administrators from 10 participating schools. Additionally, OREA visited nine participating schools.

Student participation

The following sections provide information and analysis for students who participate in the ESA program.

Eligibility for Tennessee's ESA program is based on four factors: student residency (which determines his or her zoned school district), household income, age, and prior enrollment status.⁵⁷ As of the 2024-25 school year, eligible students must be zoned to attend a school in Memphis-Shelby County Schools, Metro Nashville Public Schools, or Hamilton County Schools.⁵⁸ An eligible student's household income must not exceed twice the federal limit for free lunch, and he or she must:

- be five years old by August 15 or have approval from a non-public school for admission,
- be entering kindergarten through 12th grade, and
- have received an ESA in the prior school year, or completed the entire prior school year in a public school, or
- be eligible to attend a Tennessee public school for the first time, such as students new to the state.

The application and approval process

Students must apply both to the ESA program through TDOE and to the participating school(s) of their choice. Students who are approved for the ESA program by TDOE are not guaranteed admission to a non-public school; schools maintain their own independent admissions process outside of the ESA program, as outlined in state law. From July 2022 until January 2024, the ESA application was completed on paper and submitted to TDOE. Starting in January 2024, families began applying for the ESA program through the online portal.

ESA program capacity

State law limits the number of students who can participate in the ESA program. The first year of operation was limited to 5,000 participating students. After the first year, if specified provisions are met, program capacity can increase by 2,500 students annually up to 15,000 students. The program cannot exceed 15,000 participating students according to state law.

Program capacity increases if the number of applications exceeds 75 percent of the maximum number of students who are allowed to participate in that school year. If that happens, the next school year's total allowable participating students increases by 2,500. If the number of applications remains below 75 percent of the total limit of participating students, the limit for student capacity remains the same for the following year.

For example, the number of applications received in the first year was less than 3,750 (which is 75 percent of 5,000), so the limit of 5,000 students remained in place for the second year. The number of applications received in the second year was also less than 3,750, so the limit of 5,000 students remained in place for the third year as well. Once the number of applications exceeds 3,750 – even if those students are deemed ineligible to participate – then the capacity for participating students increases from 5,000 to 7,500 students for the following year.

If the program receives more eligible applications than the maximum allowable capacity for participating students in a given year, then TDOE must conduct a lottery to determine which students may use an ESA award. Preference is given to the following groups, in order: students with a sibling in the program, students zoned to attend a priority school, students eligible for direct certification, and then all other students.

⁵⁷ See TCA 49-6-2602 for all student eligibility requirements.

⁵⁸ Students zoned to attend a school in the Achievement School District (ASD) are also eligible. However, all schools within the ASD are also located within the geographic boundaries of the MSCS and MNPS districts.

The number of applicants and participating students has increased annually, but remains below program capacity

The number of student applicants to the ESA program has doubled in each of the first three years of the program, increasing from 1,333 in the first year to 7,019 in the third year. Similarly, the number of students approved for the program and the number of students participating – those using an ESA in a non-public school – has increased each year. Despite these increases, the program has yet to reach the first benchmark for student capacity (5,000 students). There are more than 98,000 potentially eligible students in the three eligible school districts, as determined by their classification as economically disadvantaged, but only 7.2 percent (7,019 students) have applied to the ESA program. While law outlines a lottery process if the number of eligible students exceeds the number of allowed ESA accounts, no lottery has been used to determine student awards as of the 2024-25 school year. As of the third year of the program, the number of participating students has remained below the first benchmark of 5,000 participating students.

Exhibit 15: Student participation steadily increased from 2022-23 to 2024-25

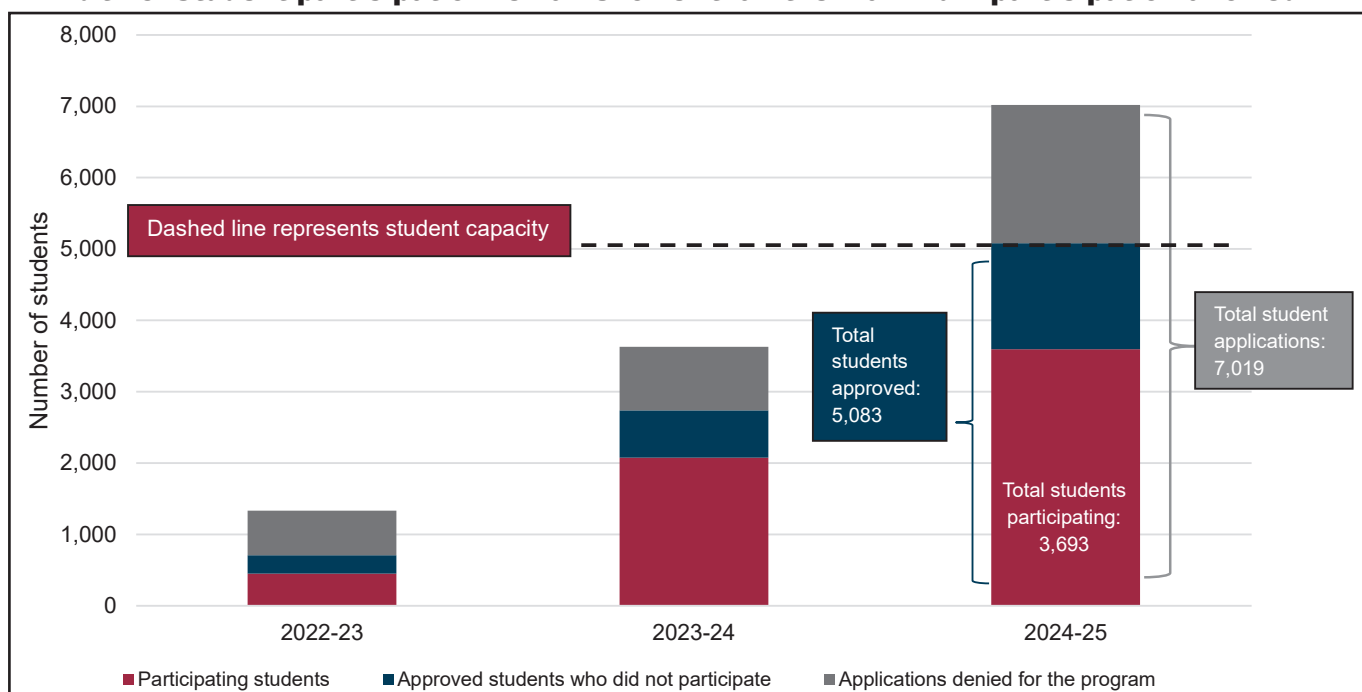
	2022-23	2023-24	2024-25
Student applications first received	August 4, 2022	February 17, 2023	February 1, 2024
Maximum number of participating students, per state law	5,000	5,000	5,000
Student applications	1,333	3,640	7,019
Students approved	707	2,755	5,083
Participating students	452	2,088	3,693
Schools approved	44	81	97*
Seats available in approved schools	1,138	4,269	6,780^
Amount of award	\$8,192	\$8,944 - \$9,070	\$9,346 - \$9,424

Notes: (1) *includes 4 virtual schools (2) ^525 available seats are in virtual schools. (2) "Seats Available" represents the number of available placements for students using ESAs as determined by participating schools. As part of the school application, schools must provide this number alongside a financial viability document that indicates the school can repay the value of one-fourth the total seats. (3) The amount of the ESA award is based on per-pupil state and local TISA allocations. Students receive either the base per pupil amount for the LEA in which they reside or the statewide average of the base TISA amount, whichever is less. For the 2024-25 school year, students zoned to schools in Memphis-Shelby County and Metro Nashville received the statewide average, which was \$9,423.58; students zoned to a Hamilton County school received \$9,346.05, the per-pupil amount for the LEA.

Source: Tennessee Department of Education; TCA 49-6-2604.

The ESA program allows students to submit applications during two time frames: fall and winter. TDOE determines the application deadlines for when the ESA student application will open and close. In early February, the fall application opens for families who intend to receive a full year's ESA award for the next school year. TDOE created an annual priority deadline of May 1 in the event TDOE needs to conduct an enrollment lottery if the number of eligible applications exceeds the available awards. The final deadline for fall applications is July 1. If a student misses the July 1 deadline for the full year but is interested in a partial ESA award (equal to one-half the total amount), winter applications open August 1, and funds are available in early January. To put this into perspective, a Nashville student who applied in April 2024 and was enrolled in an ESA school in August received the full \$9,423.58 ESA award. However, a Nashville student who applied in September 2024 and enrolled in an ESA school in January 2025 received \$4,711.79 instead of the full \$9,423.58.

Exhibit 16: Student participation remains lower than the maximum participation allowed



Source: Tennessee Department of Education.

Applications are denied by TDOE if applicants do not demonstrate eligibility criteria

An application to the ESA program may be denied by TDOE for multiple reasons, including age (e.g., the student is too young for kindergarten), income, home residency (e.g., zoning), or prior school enrollment.⁵⁹

A student is considered too young to enroll in kindergarten if he or she turns five years old after August 15 of the school year. Families who wish to use an ESA award and whose child's fifth birthday is after August 15 but before September 30 may submit a letter from a non-public school that states that the student has been evaluated and found to be emotionally and academically mature enough for admission. TDOE reviews these letters as part of the ESA application for students.

For each of the remaining application components, TDOE will deny an application if the submitted documentation does not demonstrate eligibility requirements (i.e., income listed on the federal tax return is too high based on the number of household members or a student's home address is zoned to a non-eligible LEA) or if no documentation is submitted to verify a student's eligibility. After an application is denied, the parent may appeal the decision with appropriate documentation to demonstrate eligibility, and the denial can be reversed if the student is deemed eligible after an additional review by TDOE or an administrative law judge.

Exhibit 17: Applications are denied due to ineligibility for multiple reasons

Reason for denial	2022-23	2023-24	2024-25
Age	67	54	197
Prior year enrollment	228	247	736
Income	122	251	522
Zoned district	60	120	515

Note: Counts in the table do not represent a unique number of students as a student may be denied for more than one reason.

Source: Tennessee Department of Education.

⁵⁹ TDOE deems an application incomplete if no documentation is submitted, which TDOE states is a separate decision from denials within TDOE processes. For this report, applications submitted that are not approved are considered denied.

The percentage of submitted applications that were denied has varied in each of the first three years of the program. In the first year, 47 percent of applications were denied. In the second and third years, 25 percent and 28 percent of applications were denied, respectively. While the percentage of denied applications has varied each year, the number of application denials increased considerably as more students have applied to the program. In the third year's application period from February to August 2024, 1,936 applications were denied, an increase of 1,051 denials compared to the prior year. In 2024-25, most denials were due to prior school enrollment (736 applications) followed by income (522 applications), zoned district (515 applications), and age (197 applications). A student can be denied for more than one reason.

More than 80 percent of ESA students reapply annually

Students must reapply annually and provide documentation of current eligibility to continue participation in the ESA program. Eighty-two percent of students who participated in the 2022-23 ESA program renewed their ESAs for 2023-24. The following year, 84 percent of students who participated in 2023-24 renewed their ESAs for the 2024-25 school year. Despite these re-enrollment numbers, the program has not yet reached potential capacity as outlined by state law.⁶⁰

The application timelines for the ESA program and non-public schools are often misaligned, which can result in approved ESA students not participating in the program

As shown in Exhibit 16, each year more students are approved by TDOE for the program than use an ESA. In each of the first three years of the program, no more than 76 percent of approved students used an ESA.⁶¹ In the program's most recent year (2024-25), more than 1,200 students were eligible and approved for an ESA but did not use the funds. A student may be eligible and receive approval from TDOE but not use an ESA for several reasons.⁶²

One reason is the timeline misalignment between the two admissions cycles: one for the ESA program and another for a participating school. To be approved for enrollment at a non-public school, a student must complete the school's admissions requirements, which vary by school. Some schools may require only an application (similar to public school enrollment) while others require multiple steps, including a school tour, a student visit during the school day, one or more interviews, a placement/aptitude test, and other requirements. Families who are unfamiliar with the process to enroll in a non-public school may be surprised by the length of time it takes between initial interest and final contract signing. Some non-public schools begin this process as early as October for enrollment the following fall.

Another reason a student may not enroll with an ESA relates to the timing of the ESA award. Because the ESA award amount is based on prior year per-pupil funding, the award amount is shared in July and finalized as late as October once all public student enrollment counts are completed. Families who are approved for an ESA may not know their out-of-pocket costs for tuition until the weeks before the school year begins, which may impact their commitment to a non-public school. While waiting on these amounts, the parent may miss steps on the online portal that are required for account creation and funding access. Not signing the ESA contract in time, not selecting a school in time, or not completing a budget in the online portal could result in loss of the ESA.

For the ESA program, the misalignment of ESA application timeline with a school application timeline means that some students may be eligible for an ESA but unable to enroll in their school of choice. Unexpectedly full classes in a given grade, transportation difficulties, and additional unanticipated financial barriers (e.g., lunch/

⁶⁰ TCA 49-6-2604(c).

⁶¹ In the first year, 64 percent of approved students used an ESA. In the second year, 76 percent of approved students used an ESA. In the third year, 74 percent of approved students used an ESA.

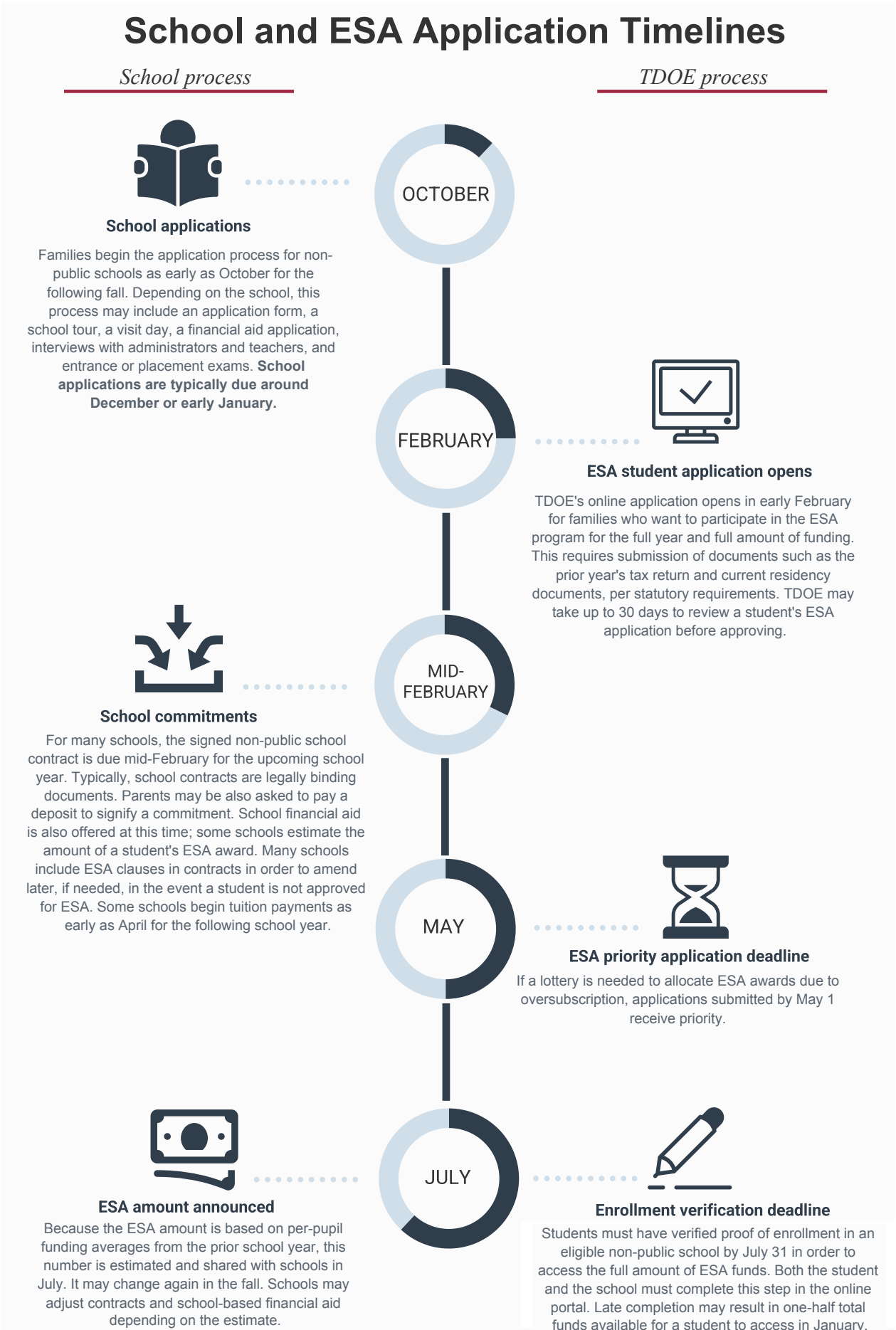
⁶² OREA determined this information based on school survey results and interviews with participating schools. See page 71 for information about the school survey and page 73 for information about school interviews.

dining plans, after-care fees, sports participation fees) may prevent a student from enrolling with an ESA. Students who are approved for an ESA award but not granted admission to the ESA school of their choice have the following options available to them:

- apply to and enroll at a non-preferred ESA participating school if space allows;
- remain enrolled in a public school and re-apply for the ESA in the next application cycle, which includes submitting a new ESA application and maintaining income and home residency eligibility;
- enroll in a non-participating Category I, II, or III school and use ESA funds for expenses other than tuition and textbooks;
- apply for a mid-year ESA, which would allow the student to access one-half the total ESA amount, if the preferred ESA school has availability for second-semester enrollment. In the meantime, the student could enroll in a public school; or
- enroll in a Category IV or V school or homeschool and forfeit the ESA.⁶³

⁶³ In the event a student enrolls in a Category IV or V school, the student would be ineligible for an ESA in future years unless the student was enrolled in a public school for the entire 2019-20, 2020-21, or 2021-22 school year or was eligible to enroll in a Tennessee school for the first time in any of those three school years.

Exhibit 18: The school and ESA application timelines are misaligned



Characteristics of participating students

ESA students represent multiple races and most do not have an IEP or 504 plan for special education services

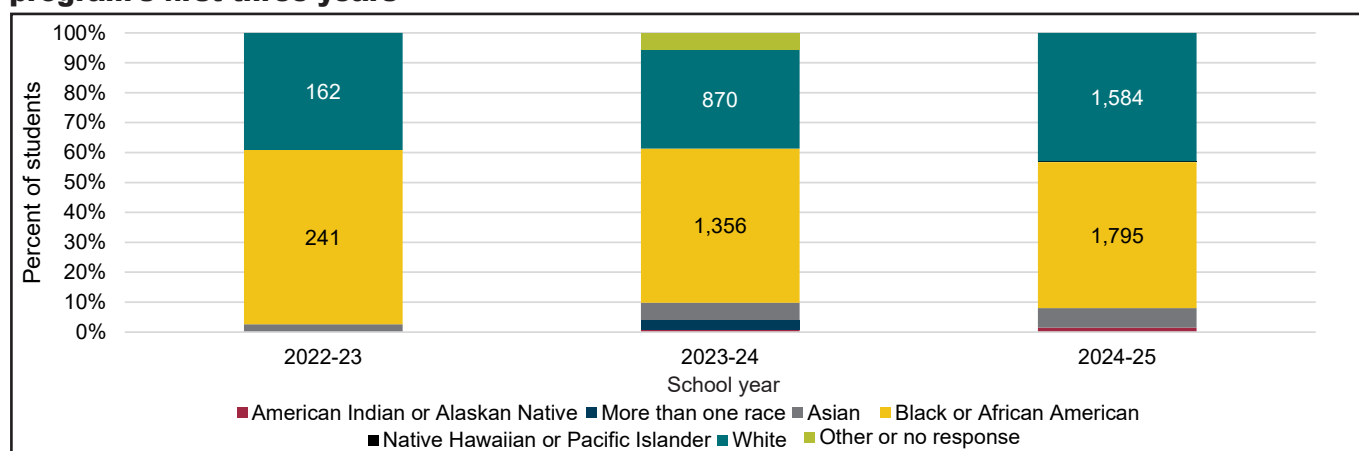
In the program's first year, 58 percent of all participating ESA students identified as Black or African American and 37 percent of ESA students identified as White. In the program's third year, 49 percent of participating ESA students identified as Black or African American and 43 percent of ESA students identified as White.⁶⁴ For student ethnicity, in the first year of the program, one-fourth of ESA students identified as Hispanic; this number decreased slightly to 22 percent in year three. For each of the three years of the program, between 65 percent and 75 percent of families report English as their primary home language. Other primary home languages included Spanish, Arabic, and more than one language. For all demographic data for ESA students, see Appendix F.

For the 2024-25 school year, 58 percent of ESA students in Memphis identify as Black or African American, and 28 percent identify as Hispanic. In Nashville, 40 percent of ESA students identify as Black or African American, and 16 percent identify as Hispanic. In the same year, 36 percent of ESA students in Chattanooga identify as Black or African American, and 16 percent identify as Hispanic.

For the most part, ESA students are demographically similar to their public school peers. While both the ESA program and public school districts collect information on student demographics, the questions asked and response options are inconsistent which makes exact comparisons less straightforward. Public school profiles include "Hispanic" as a response option as part of a student's race whereas the ESA program has included "Hispanic" as a separate question for a student's nationality. Additionally, the ESA application allowed students to select multiple races as part of their response; public school profiles are limited to one response.

Based on the information provided from ESA applications and TDOE district profiles, the 2023-24 student groups are similar demographically with a few exceptions. In the Memphis area, the percentage of ESA students who identify as White is higher than the overall MSCS student profile, and the percentage of students who identify as Black/African American is slightly less than MSCS. Both in Nashville and Chattanooga, the percentage of ESA students who identify as White is slightly higher than the MNPS and HCS student profiles; the percentage of students who identify as Black/African American is also slightly higher than the MNPS and HCS student profiles.

Exhibit 19: Most ESA students were White and Black or African American in the ESA program's first three years



Note: In 2022-23 and 2024-25, student data is for participating students. In 2023-24, information for student ethnicity and race is from approved student applications, even if students did not use an ESA.

Source: Tennessee Department of Education.

⁶⁴ TDOE's collection of student demographic information has varied over the three years of the ESA program. In the first year, demographic information was collected through a survey of participating students at the conclusion of the school year. In the second and third years of the program, demographic information was collected through the ESA application. Because of these variations of collection points and ESA operations, the 2023-24 student demographic information includes all approved students rather than only participating students. The 2022-23 and 2024-25 information is for participating students.

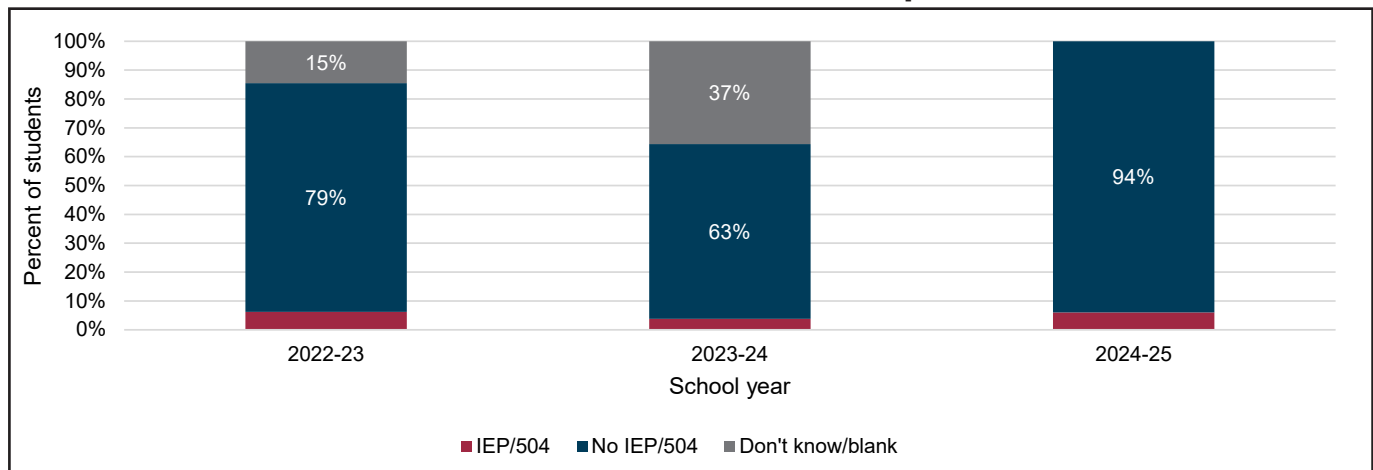
Additionally, the overwhelming majority of students who are approved for the program do not have Individualized Education Programs (IEPs) or 504 plans for special education services from a prior public school.⁶⁵ In each of the first three years of the ESA program, only 6 percent or fewer of approved students had an active IEP or 504 plan.⁶⁶ In order to complete the ESA application, parents or guardians must acknowledge that “participation in the program [has] the same effect as a parental refusal to consent to the receipt of services under the federal Individuals with Disabilities Education Act (IDEA).” Additionally, parents acknowledge that their child will not be entitled to a free appropriate public education otherwise provided through an IEP and that the IEP will be inactivated once their child is enrolled in a non-public school. Students remain entitled to an equitable services plan but are no longer entitled to any particular special education or related services through a services plan. This acknowledgement effectively acts to surrender a student’s right to receive special education and related services that a child may have previously received in a public school due to an IEP or 504 plan. Many of the non-public schools that participate in the ESA program do not employ a licensed individual to offer services to students who have special education needs, as shown in Appendix H.⁶⁷

IEPs compared to ISPs

Students who receive an IEP in a public school are entitled to receive all services outlined in the plan to receive a free appropriate public education. In contrast, a student with an individual services plan (ISP) in a non-public school is only entitled to receive some services depending on the amount of funding a school district has set aside for non-public students. ISPs are developed through a consultation with the LEA, non-public school officials, and a child’s parents, and services are generally considered to be less comprehensive than an IEP. LEAs are required to set aside a certain amount of federal IDEA funding for parentally placed students with disabilities enrolled in non-public schools, but once an LEA has expended its full proportionate share of funding, the LEA is no longer required to provide services to any non-public student with a disability.

Students may receive accommodations on the school-based nationally normed tests offered separately from the ESA program.

Exhibit 20: Most ESA students do not have an IEP or 504 for special education services



Note: The response option “I don’t know” was removed after 2023-24. In 2023-24, student data is from applications for all approved students even if they do not participate in the ESA program. In 2022-23 and 2024-25, student information reflects participating students.

Source: For 2022-23 data: ESA Parent Satisfaction Survey; for 2023-24 data: approved ESA students’ applications; for 2024-25 data: participating students’ application data, all provided by TDOE.

⁶⁵ An IEP is active for a period of three years unless a request to re-evaluate is made sooner. If a parent indicates that a child has an IEP, this could be from the immediately preceding school year or a prior school year.

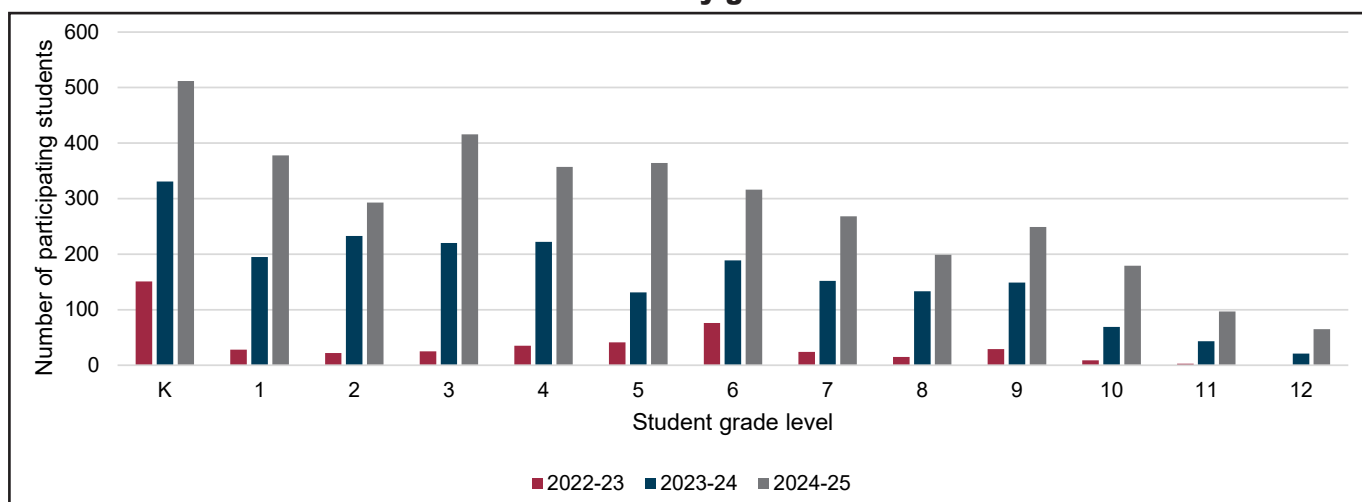
⁶⁶ TDOE’s collection of information related to students’ IEPs and 504s has varied over the three years of the ESA program. In the first year, this information was collected through a survey of participating students at the conclusion of the school year for IEPs only. In the second and third year of the program, the ESA application included a response option for parents to indicate if their child had an IEP or 504. Because of these variations of collection points and ESA operations, the 2023-24 information includes all approved students rather than only participating students. The 2022-23 and 2024-25 information is for participating students as self-reported by parents.

⁶⁷ Tennessee’s Individualized Education Account (IEA) program is a similar non-public school choice program for students with specific disabilities. Schools that participate in this program may have specialized programs for students with disabilities, but it is not a requirement to participate. For more information about the IEA program, see page 7.

Most ESA students are in kindergarten through 5th grade

In the first year of the program, kindergarten students represented about one-fourth of all participating students, followed by 6th grade students who were just under 15 percent of the total. In subsequent years, the number of participating students by grade level became more balanced. However, across each of the first three years, elementary grade students (kindergarten through 5th grade) have accounted for about 60 percent of all ESA students. Students in high school (grades 9-12) have increased from 10 percent in the first year to about 15 percent in the 2024-25 school year.

Exhibit 21: Most ESA students are in elementary grades



Source: ESA student enrollment data provided by Tennessee Department of Education.

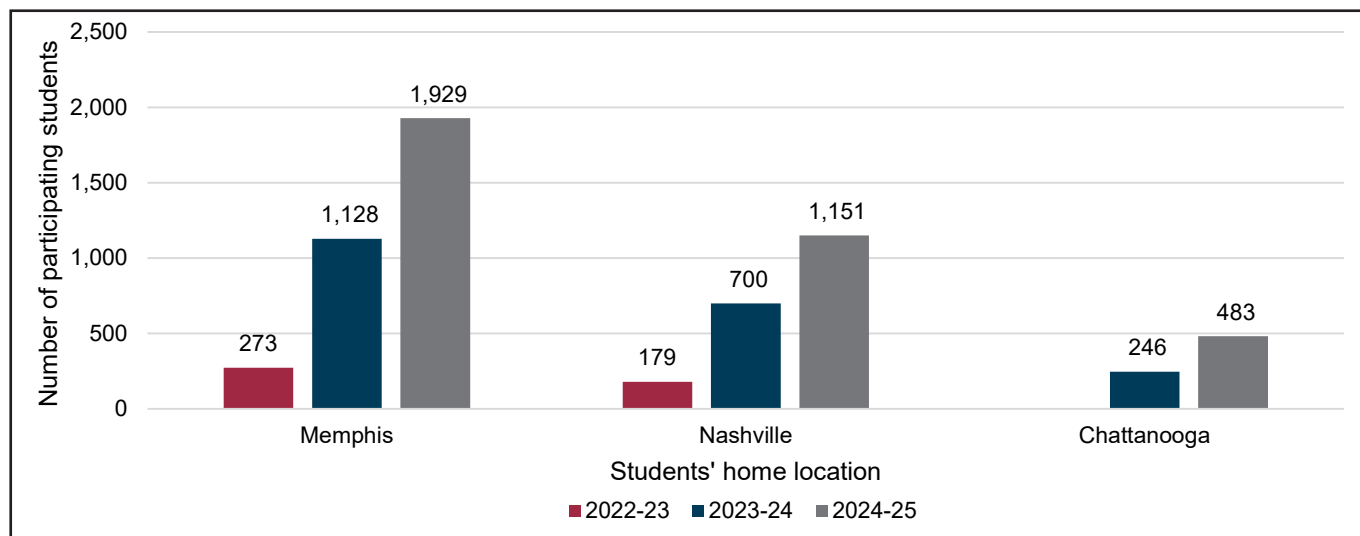
Memphis has the largest share of ESA students

As of the 2024-25 school year, eligible students must be zoned to attend a school in the Memphis-Shelby County Schools district, Metro Nashville Public Schools district, or Hamilton County Schools district.⁶⁸ These districts are included based on the number of years the district had more than five priority schools as outlined in state law.

The majority of participating students are zoned to a school in the Memphis-Shelby County Schools district for each of the first three years of the ESA program. While student participation in Memphis and Nashville increased from 2022-23 to 2023-24, the number of participating students from Memphis increased at a higher rate into the program's third year in 2024-25; enrollment from students in Nashville and Chattanooga grew to a lesser extent. Compared to total student enrollment in the respective LEA, Memphis ESA students represent 1.8 percent of public school enrollment; Nashville ESA students represent 1.5 percent of public school enrollment; and Chattanooga ESA students represent 1 percent of public school enrollment.

⁶⁸ Students zoned to attend a school in the Achievement School District (ASD) are also eligible. However, all schools within the ASD are also located within the geographic boundaries of the MSCS and MNPS districts.

Exhibit 22: More ESA students live in Memphis than in Nashville or Chattanooga



Note: Student participation is based on school enrollment data. Schools in the suburbs of a city are included within the nearest eligible zoned district (e.g., a school in Sumner County would be included with the Nashville participation numbers). In 2024-25, 85 students participated in online schools available to ESA students in any of the three geographic areas. For the first three years, there were four, 14, and 45 students enrolled at non-participating schools, respectively, which are not identified by school name or location in TDOE enrollment files.

Source: ESA student enrollment data provided by Tennessee Department of Education.

Participating students' prior year enrollment varies by ESA program year

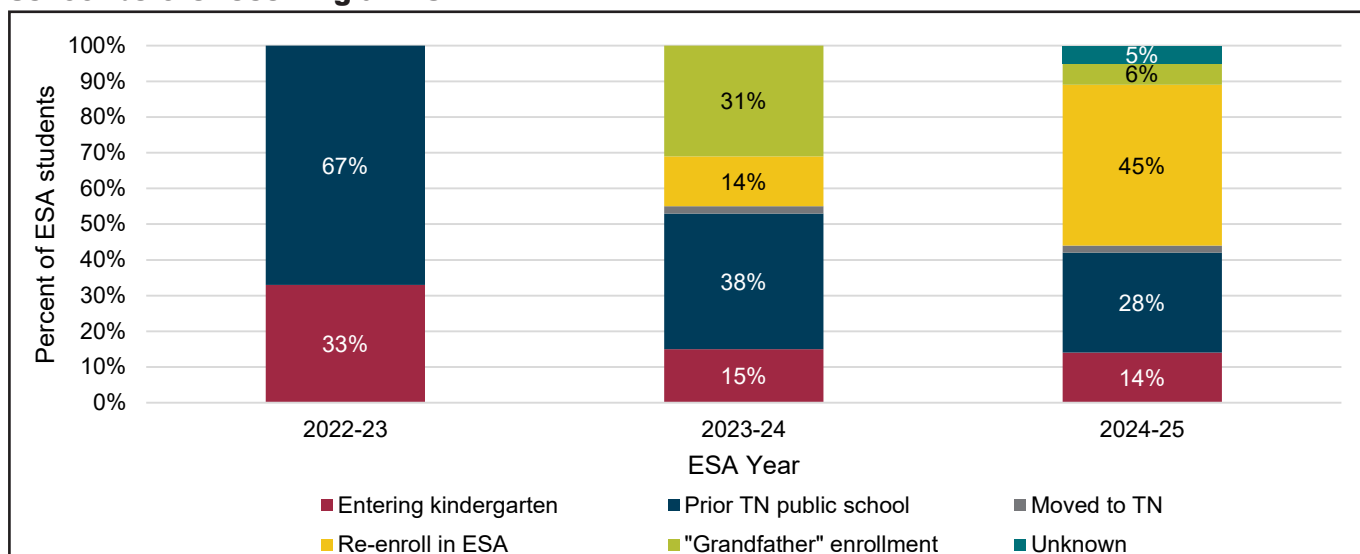
In the first year of the ESA program, one-third of participating students were entering kindergarten and the remaining two-thirds were prior public-school students or new to Tennessee.

In the second year of the program, 15 percent of approved students were entering kindergarten, 38 percent of approved students were previously enrolled in public school, 14 percent were re-enrolling in the ESA program, and 31 percent of approved students were eligible due to the “grandfather clause” in 2023 legislation.⁶⁹ In other words, about 45 percent of students (“grandfather clause” students and re-enrolling students) were not enrolled in a public school for the entire prior school year.

In the third year of the program, nearly half of participants (45 percent) were students who renewed an ESA from the prior year, an increase from the second year when only 14 percent of approved students were prior ESA recipients. In total in the 2024-25 school year, 65 percent of students participating in the program did not complete the prior year in a public school before enrolling in the ESA program.

⁶⁹ OREA received data from TDOE for participating students in 2022-23 and 2024-25 and approved students in 2023-24.

Exhibit 23: After the first year, ESA students are less likely to come from a Tennessee public school before receiving an ESA



Notes: (1) Data for the 2023-24 year is based on approved students while the 2022-23 and 2024-25 is based on participating students. (2) "Grandfather" enrollment refers to a student who would have been ineligible to participate in the ESA program until the Public Chapter 171 of 2023 was passed which extended eligibility to students who were enrolled in a Tennessee public school for the entire year in any of the years 2019-20, 2020-21, or 2021-22 or who were eligible to enroll in a Tennessee school for the first time during those three years but were not enrolled in a public school during the immediate year preceding the ESA. (3) In 2022-23, students who moved from out of state were included in the grouping of prior Tennessee public school. Source: OREA analysis of Tennessee Department of Education data.

Students' prior school: federal and state designations

To be eligible for the ESA program, students must have attended a Tennessee public school for the entire prior school year if they are not entering kindergarten or transferring from out of state.⁷⁰ TDOE verifies the prior school enrollment as part of the student's application to the program. OREA used prior school data for the 2024-25 ESA participating students to determine how many students were leaving public schools classified as reward or priority/CSI. Schools are identified as priority schools (a state designation) by having student performance in the bottom five percent or by having a graduation rate less than 67 percent. For federal accountability, priority schools are called Comprehensive Support and Improvement (CSI) schools.⁷¹ Reward schools are identified each year by TDOE, and these schools demonstrate high levels of performance or improvement in performance based on the federal accountability metrics.⁷²

Most schools that students are leaving to participate in the ESA program are neither reward nor priority schools, which would indicate their performance is neither among the highest or lowest of public schools in the state. When considering schools that have received state and federal designations, more ESA students are leaving reward schools than priority schools.

⁷⁰ Change in legislation in 2023 allowed students who were previously enrolled in public school in 2019-20, 2020-21, or 2021-22 to be "grandfathered" into the program even if they were not enrolled in a public school after the 2021-22 school year. Students who entered kindergarten in these years or who moved to Tennessee during these years also became eligible.

⁷¹ A school may also become a CSI school by receiving designation as an Additional Targeted Support and Improvement (ATSI) school for two identification cycles in a row for the same student group.

⁷² For more information on reward and priority/CSI schools, see page 12.

Exhibit 24: Most ESA students are not leaving priority or reward schools to join the ESA program, 2024-25

LEA	Number of reward schools students previously attended	Number of students who previously attended reward schools	Number of priority/CSI schools students previously attended	Number of students who previously attended priority/CSI schools	Number of schools previously attended without either designation	Number of students who previously attended schools without either designation
Achievement School District	0	0	9	26	0	0
Hamilton County Schools	8	20	2	< 10	39	107
Metro Nashville Public Schools	14	54	11	17	71	117
Memphis-Shelby County Public Schools	28	84	19	41	87	338
All other districts	16	32	0	0	52	127

Note: Three of the ASD schools identified as priority schools closed following the 2024-25 school year.
Source: OREA analysis of Tennessee Department of Education data.

Most students are not leaving priority schools to enroll in the ESA program. Appendix G contains a list of the schools that students attended before enrolling in the ESA program, the school's prior letter grade, and the school's designation of priority/CSI or reward school, if applicable.

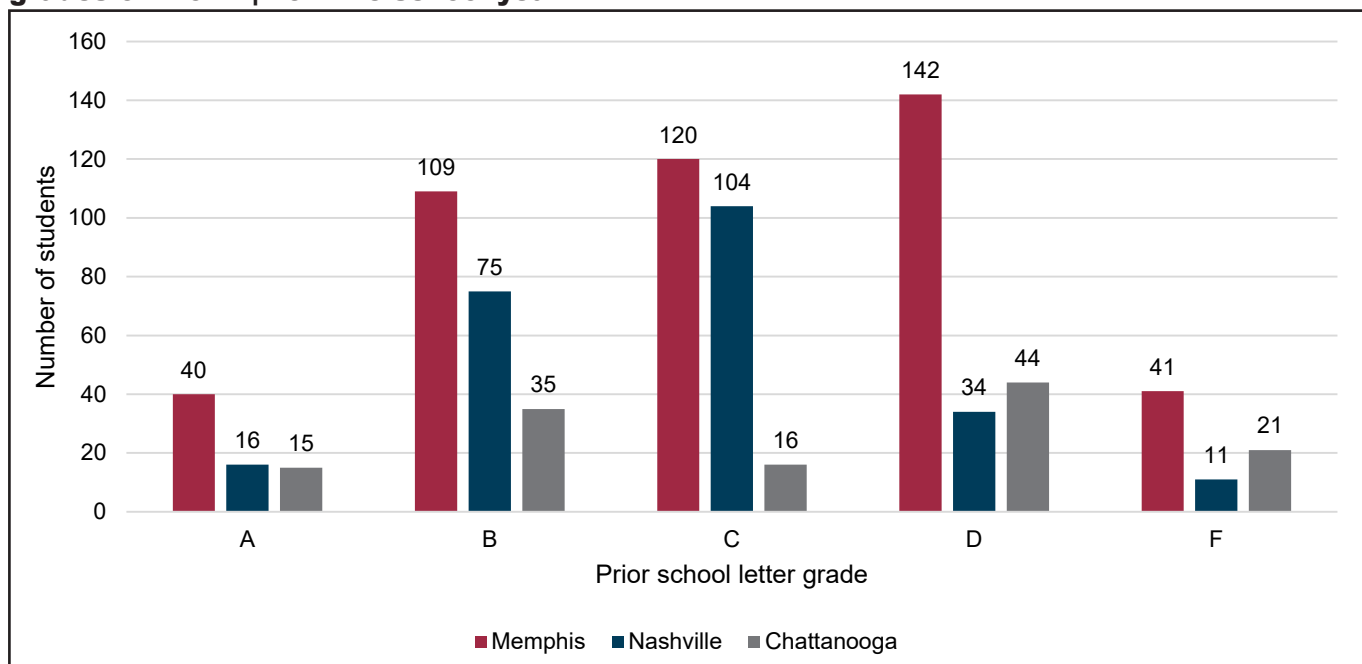
Chattanooga ESA students are more likely to come from low-performing schools than their ESA peers in Memphis or Nashville

Each year, TDOE releases the State Report Card, which assigns letter grades to individual schools based on student achievement, student growth, graduation rates, and other accountability measures. The highest grade a school can receive is an A. OREA combined the prior school enrollment information for ESA participating students alongside State Report Card data to analyze the school letter grades of the schools ESA students previously attended before participating in the ESA program.⁷³ The overall letter grade scores from students' prior public schools are shown in Exhibit 25.

The distribution of participating students' prior school letter grades varies by district. Nashville ESA students are more likely to come from an MNPS school with a B or C grade. Memphis ESA students are more likely to come from an MSCS school with a B, C, or D grade. Students in Chattanooga are more likely to come from an HCS school with a B or D grade. About half of Chattanooga's ESA students come from schools that received a letter grade of D or F. In contrast, only 18 percent of Nashville students come from an MNPS school with a D or F grade, and 40 percent of Memphis students come from an MSCS school with a D or F grade.

⁷³ While the application data used for this is from the 2024-25 application cycle, the school letter grades are from the prior school year, 2023-24, which would have been the year students were enrolled in a public school that received the given letter grade.

Exhibit 25: Chattanooga students are more likely to have attended public schools with letter grades of D or F | 2024-25 school year



Note: In Memphis, 11 students came from a school not yet eligible to receive a letter grade; eight students came from similar schools in Nashville. A school will receive “not eligible” in place of a letter grade if the school’s student population does not meet the minimum count necessary to generate achievement, growth, or other measures as part of a report card grade calculation.

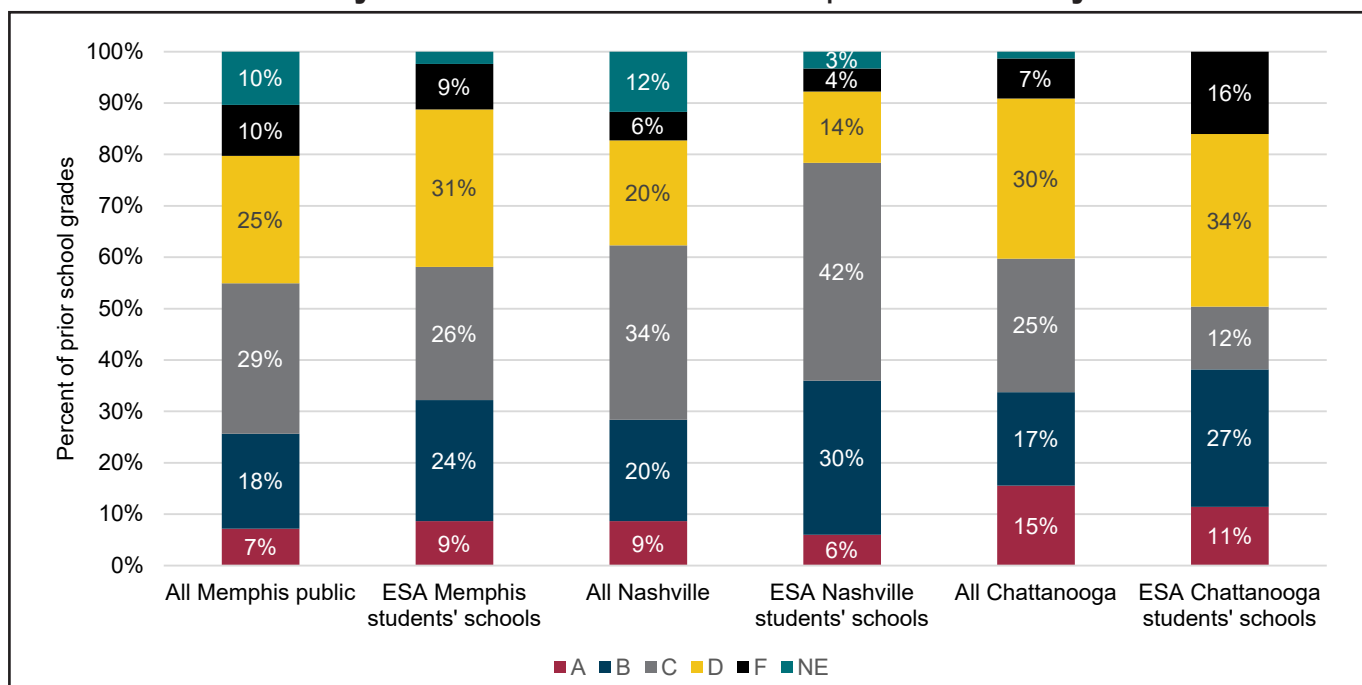
Source: OREA analysis of Tennessee Department of Education 2024-25 application data for participating students and 2023-2024 TDOE report card data.

Within a school district, the number of schools that receive A, B, C, D, or F grades vary because school letter grades are based on a number of factors. However, when comparing MSCS, MNPS, and HCS school districts, Hamilton County has a higher rate of schools with A letter grades (15 percent) compared to MNPS (9 percent) and MSCS (7 percent). The percentage of schools receiving D or F grades ranges from 26 percent (MNPS) to 37 percent (HCS). In MSCS and MNPS, a C is the most frequent letter grade given to schools. In HCS, the most frequent letter grade is D.

While 62 percent of MNPS public schools received letter grades of A, B, or C, nearly 80 percent of ESA students from Nashville public schools came from schools with an A, B, or C letter grade, an overrepresentation from those schools. In other words, Nashville ESA students are more likely to come from higher-performing public schools than the general MNPS student population. Memphis ESA students come from more representative schools with about 60 percent of ESA students coming from A, B, or C schools while the district as a whole has 55 percent of schools with the same letter grades. In contrast, only half of Chattanooga students come from schools receiving A, B, or C letter grades, which results in almost half of Chattanooga ESA students leaving schools with D or F letter grades. While 50 percent of Chattanooga ESA students come from schools with letter grades of D or F, only 37 percent of schools across the district received D or F letter grades. In other words, out of all three geographic areas, Chattanooga ESA students are more likely to have previously attended a low-performing school than their ESA peers in Memphis or Nashville as represented by school letter grades.

Overall, most ESA students previously attended schools with A, B, or C letter grades in Memphis and Nashville. In contrast, in Chattanooga, half of ESA-approved students previously attended schools with D or F letter grades.

Exhibit 26: Compared to overall letter grades within a district, ESA students in Memphis and Nashville are more likely to come from A and B schools | 2024-25 school year



Note: Schools classified as NE are not yet eligible to receive a letter grade.

Source: OREA analysis of 2024-25 ESA student application data provided by Tennessee Department of Education and TDOE report card data from 2023-24, the prior year of public school enrollment.

ESA students previously attended schools in 31 different LEAs before participating in the program

For the third year of the ESA program (2024-25), 1,027 students participated for the first time, and these students previously attended 355 different public schools across 31 different LEAs. Some of these public schools were virtual schools. Aside from MSCS, MNPS, and HCS, the most common previously attended LEAs were the Tennessee Public Charter School Commission (60 ESA students previously attended TPCSC schools, or 5.8 percent of new ESA students previously enrolled in public school) and the Achievement School District (26 ESA students previously attended ASD schools, or 2.5 percent of new ESA students previously enrolled in public school). Other districts with 10 or more students include Union County (16 ESA students), Rutherford County (13 ESA students), and Bartlett City Schools (10 ESA students).⁷⁴

TDOE provided OREA with student data for participating students in the 2024-25 school year. OREA did not have separate data for students who were approved but did not use an ESA. Because students must be approved by a non-public school separate from their ESA application, there may be bias in students' prior schools for these participating students. For example, approved students from lower-performing schools may have applied to non-public schools in higher numbers than is represented in this data, but those students may have been less likely to be approved at non-public schools due to schools' admissions standards.

Most ESA students come from households with an average income below \$80,000

An eligible student must live in a household with an annual income that does not exceed twice the amount to qualify for federal free lunch. (See Exhibit 6 on page 14 for annual income limits by household size.) State law specifies that TDOE must verify a student's household income using a federal income tax return from the previous year or demonstrate proof that the student is eligible to enroll in the state's temporary assistance

⁷⁴ Students who previously attended public school in one of these districts and later became an eligible ESA student may have moved into an eligible district or already lived in an eligible district and attended a virtual public school managed by one of these districts. For example, the Tennessee Virtual Academy school is managed by Union County Schools. Students from any district in Tennessee may enroll in a virtual public school, regardless of the student's place of residency.

for needy families (TANF) program.⁷⁵ State law also mandates that TDOE verify this information annually.⁷⁶ State Board of Education rule states that a student who is classified as *economically disadvantaged* through direct certification automatically satisfies the income requirements.⁷⁷ At present, TDOE accepts SNAP and TennCare Medicaid eligibility forms to verify student income eligibility; these programs are part of the direct certification process.

In 2024-25, the online application allowed families to indicate if the student is a recipient of SNAP, TANF, or TennCare Medicaid. Based on self-reported application data, 49 percent of participating students indicated they received TennCare Medicaid, 16 percent indicated they received SNAP, and 2 percent indicated they received TANF.⁷⁸

While TDOE told OREA that the ESA team collects and verifies a student's household income, students' income as part of the application was not shared with OREA. TDOE stated that while the ESA team "does check if a student's family meets the income eligibility criteria to receive an ESA, they do not have granular data tracked...on each recipient's household income information." Without this aggregate information available for review, it is difficult to determine the manner in which TDOE verifies that a student meets this important eligibility criteria and the degree to which the review is completed accurately for both ESA approval and record keeping. TDOE stated that at least two ESA team members review each student's application, although federal tax documents are not verified through a federal database such as the IRS.

Instead of using individual household data as submitted with the student application, OREA used students' home addresses⁷⁹ to analyze household income based on census tract data.⁸⁰ Generally, Nashville ESA students represent the highest income of the three geographic locations while Memphis students come from the lowest income areas. This reflects the overall differences in median incomes between the three geographic areas; the median household income in Memphis for all residents is just over \$52,000; Nashville's median income for all residents is \$80,700 and Chattanooga's median income for all residents is \$78,600. Overall, most ESA students come from households with an average income below \$80,000, as shown in Exhibit 27.

⁷⁵ TCA 49-6-2603(a)(5).

⁷⁶ TCA 49-6-2603(a)(5).

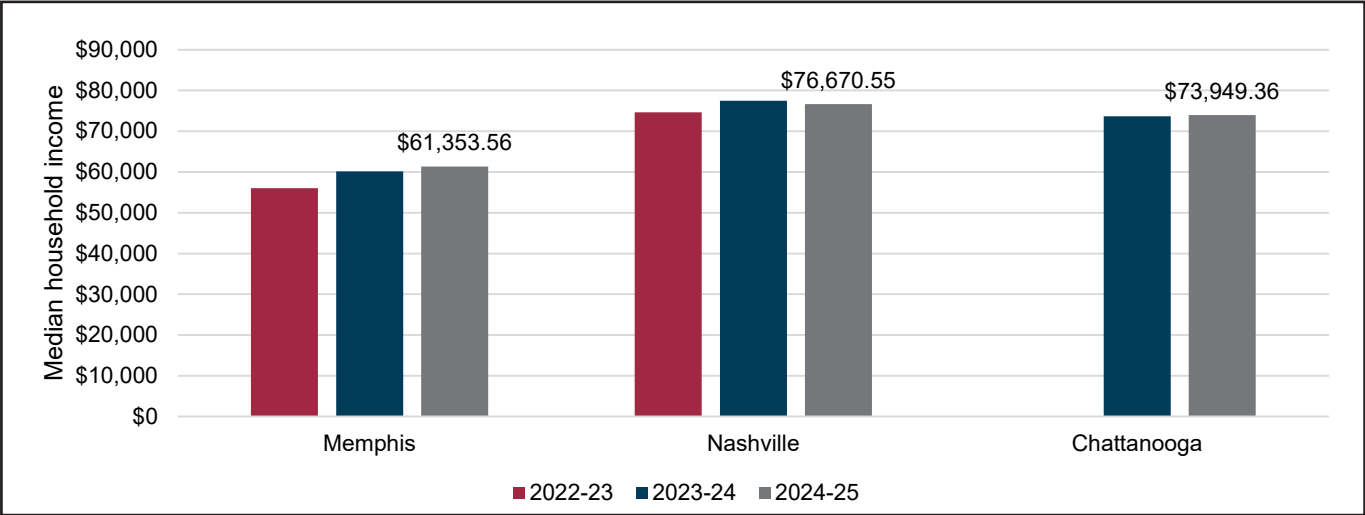
⁷⁷ State Board of Education Rule 0520-01-16-.03(2)(c). The rule references TCA 49-3-104(10), which states that economically disadvantaged students include homeless, foster, runaway, migrant, those eligible for free or reduced-priced meals or milk through direct certification eligibility guidelines established through 42 USC 1751-1769.

⁷⁸ The data reported from the application has not been verified by the department and instead represents the application data as parents responded to the questions and as downloaded from the application website. Only some TennCare Medicaid programs are eligible for ESA; the application did not include specifics to identify which programs qualify.

⁷⁹ For 2022-23 and 2024-25, addresses are for participating students. For 2023-24, addresses are for approved students. Census tract data is based on precise geographic location and should be interpreted as a general description of income rather than actual family income of participating ESA students.

⁸⁰ While the most recent census is from 2020, the American Community Survey from 2019-2023 is used for census tract household income data. This data was obtained through IPUMS NHGIS, University of Minnesota, www.nhgis.org.

Exhibit 27: Most ESA students come from households with an average income below \$80,000



Notes: (1) Data supplied also included one address in Fayette County in 2024-25. This address is not included due to data suppression rules. Students zoned to attend a school in Fayette County are ineligible to receive an ESA. TDOE stated that this student was approved in error. (2) The median household size for these cities is 2.4 persons in Memphis, 2.3 in Chattanooga, and 2 in Nashville. To be eligible for the ESA program, students' households in Memphis would need to include at least 3 persons and those in Nashville and Chattanooga would need to include at least 4 persons.
Source: Tennessee Department of Education student application data and American Community Survey census data.

In the first three years, 309 ESA students withdrew from the program

Students are allowed to withdraw from the program at any time to return to a public school or another school of choice. If a student chooses to withdraw from the program before the end of the school year, both the parent and school must complete a form provided by TDOE.⁸¹ Once the last day of attendance is submitted as part of the withdrawal form, student ESA accounts are reduced on a prorated basis using the number of days a student attended a non-public school with an ESA award, and if a student will not continue using the award, the account is terminated. Upon the termination of participation, TDOE returns any funds remaining in an ESA account to the state treasurer to be placed in the Tennessee Investment in Student Achievement (TISA) account of the Education Trust Fund of 1992.⁸²

OREA analyzed withdrawal forms and found that 303 forms were submitted by schools, and 190 forms were submitted by parents from 2022 to 2025. From 2022-23 through 2024-25, a total of 309 students withdrew from the ESA program. Sixty-four schools had at least one student withdraw during this time frame. The number of withdrawals increased from 19 students in 2022-23, 4.2 percent of participating students that year, to 202 students in 2024-25, 5.6 percent of participating students that year. Withdrawals from Memphis area ESA schools account for about half, 48.5 percent, of ESA student withdrawals during the program's first three years.

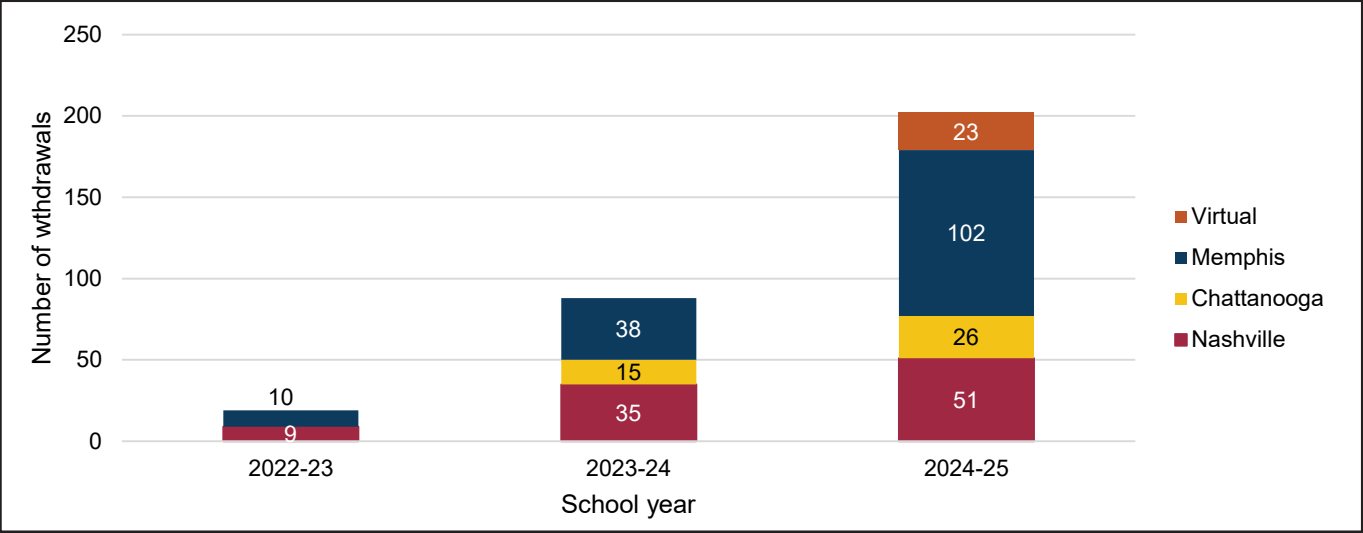
TDOE's annual report withdrawal data

TDOE is statutorily required to publish an annual report that includes the number of students participating in the ESA program. As part of this report, TDOE includes how many ESA students have withdrawn from the program. These numbers, below, differ from the number of withdrawals OREA found in the withdrawal form data.

- 2022-23 withdrawals: 16 students
- 2023-24 withdrawals: 74 students
- 2024-25 withdrawals: 166 students

⁸¹ This form contains fields for student name and birthday, current ESA school, reason for withdrawal (from a list of options), and school where student will be enrolled next.
⁸² TCA 49-6-2603(e).

Exhibit 28: About half of ESA student withdrawals came from Memphis ESA schools



Note: Data supplied included data from withdrawal forms submitted from both schools and account holders. Forms submitted by schools were more complete for all withdrawal form data except for tracking the new school for students who withdrew from the ESA program
Source: TDOE ESA Withdrawal Data, school withdrawal forms

The 2024-25 school year had the highest number of withdrawals. Fifty-four schools had at least one ESA student withdraw. The largest number of withdrawals from a single school was 19, while the average was about five. Four schools had ten or more ESA students withdraw, with those students representing between 9.2 and 38.5 percent of each school’s ESA enrollment that year.

Exhibit 29: Schools with 10 or more withdrawals in 2024-25

School	Number of withdrawals	Total ESA enrollment at the school	Percent of school’s ESA -enrolled students who withdrew
School 1	19	203	9.4%
School 2	12	108	11.1%
School 3	10	26	38.5%
School 4	10	109	9.2%

Note: Data supplied included data from withdrawal forms submitted from both schools and account holders. Forms submitted by schools were more complete for all withdrawal form data except for tracking the new school for students enrolled in after withdrawing from the ESA program.
Source: Tennessee Department of Education ESA Withdrawal Data, school withdrawal forms.

Most withdrawals have been voluntary

There are two types of withdrawals: involuntary and voluntary. Both refer to instances when a student leaves a non-public school before the completion of the school year. Involuntary withdrawals are initiated by the school; these occur when a student is expelled from the school or the school cancels the contract with the student. Schools may initiate an involuntary withdrawal for reasons including, but not limited to, failure to meet academic standards, behavioral issues, or other violations of a school’s handbook. An involuntary withdrawal may also be caused by a parent’s failure to pay for fees or tuition outside of the ESA award amount or allowable expenses. On the other hand, voluntary withdrawals refer to a student’s disenrollment that is initiated by the parent. Some examples of causes of voluntary withdrawals may include a parent’s dissatisfaction with the school academics or climate, cancelling enrollment due to a move away from the school, additional fees or financial requirements, or other logistical conflicts. The highest proportion of involuntary withdrawals in the 2024-25 school year are from schools in Chattanooga and from virtual schools.

Exhibit 30: Most withdrawals are voluntary

School location	Withdrawal type	2022-23	2023-24	2024-25
Chattanooga	Involuntary	0	5	6
	Voluntary	0	10	20
Memphis	Involuntary	5	10	20
	Voluntary	2	28	82
Nashville	Involuntary	2	2	7
	Voluntary	4	33	44
Virtual	Involuntary	N/A	N/A	6
	Voluntary	N/A	N/A	17

Note: Data supplied included data from withdrawal forms submitted from both schools and account holders. Forms submitted by schools were more complete for all withdrawal form data except for tracking the new school for students who withdrew from the ESA program.

Source: Tennessee Department of Education ESA Withdrawal Data, school withdrawal forms

Across all three years, most students who withdraw from the ESA program return to a public school

When a student withdraws from an ESA participating school but remains a Tennessee resident, the student must enroll in one of the following to meet school attendance requirements:

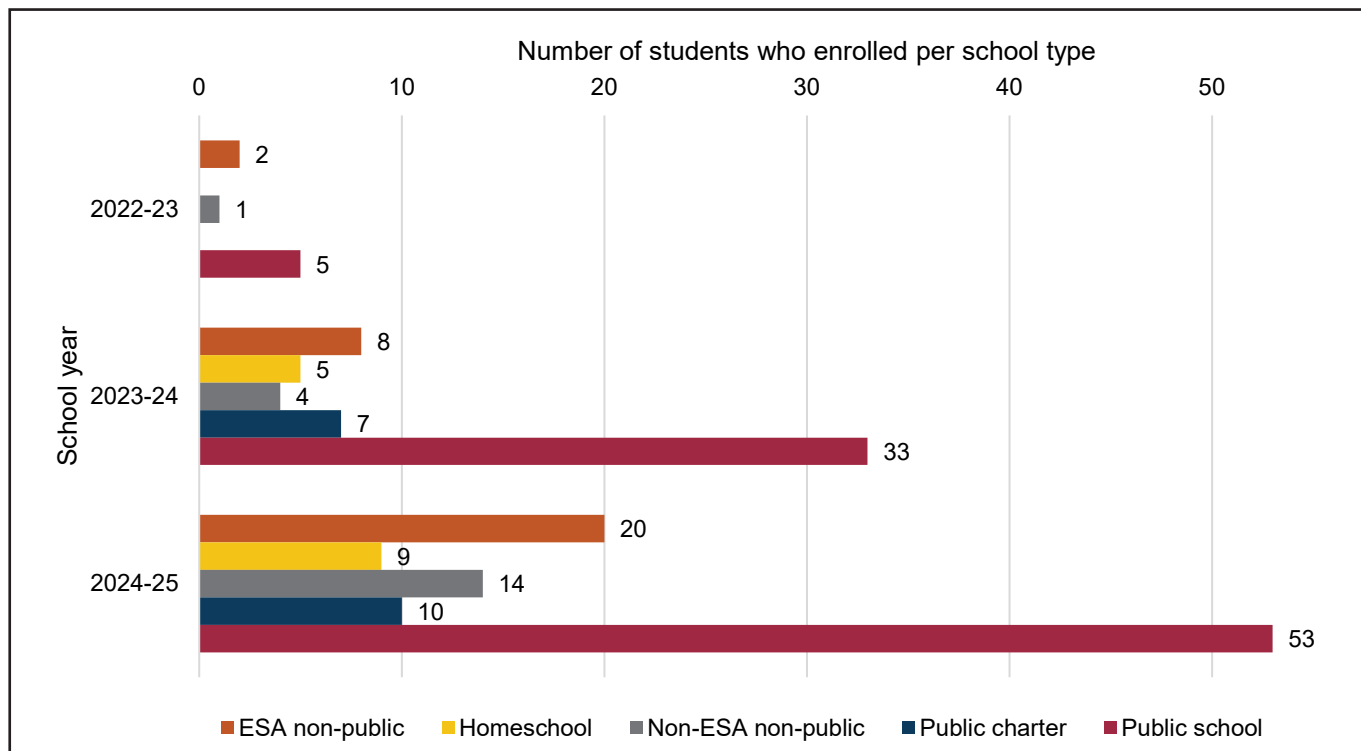
- a traditional public school,
- a public charter school,
- a homeschool,
- another ESA non-public school, or
- a non-participating non-public school.

If a student enrolls at another Category I, II, or III non-public school, the student will retain access to the ESA account. If a student enrolls at any other option, the account will be closed and any remaining funds will be returned to the state treasurer.

TDOE's withdrawal form includes an option for schools and parents to indicate where the student will be enrolling next after leaving the current ESA program. Not every school or parent provides this information when submitting a withdrawal form. Of the 171 withdrawal forms where parents provided information for where the student would be enrolled next, 53.2 percent of students proceeded to enroll in a traditional public school.

Data for this analysis was incomplete in all three years. Only 55.3 percent of withdrawals had data stating where the student enrolled after withdrawing from his or her ESA school. Information on a student's new enrollment came from the withdrawal forms submitted by the parent. While TDOE requests a withdrawal form from both the parent and the school, this practice is not followed. Many students' withdrawals are included in the data set because the school submitted a form; many parents do not complete the form as part of the withdrawal process. If a student wishes to retain the ESA, the parent must submit the form alongside enrollment verification for the new school for TDOE to transfer the account. Parents might not complete a withdrawal form if the student is enrolling in a public school and the ESA account is no longer active; parents may also believe that completing their non-public school's withdrawal process is sufficient.

Exhibit 31: After withdrawing, most ESA students enroll in a traditional public school



Note: Data supplied included data from withdrawal forms submitted from both schools and account holders. Forms submitted by schools were more complete for all withdrawal form data except for tracking the new school for students who withdrew from the ESA program.

Source: Tennessee Department of Education ESA Withdrawal Data, account holder withdrawal forms.

School participation

The following sections provide information and analysis of schools that participate in the ESA program.

Interested non-public schools must complete TDOE's application process to enroll ESA students. School participation is limited to schools that hold current accreditation as a Category I, II, or III non-public school.⁸³ Non-public schools that enroll ESA students must administer the TCAP for students in grades 3-11.⁸⁴ Unlike students' residency requirements, non-public schools do not need to be located in any specific area within Tennessee, nor are they required to maintain a physical location in Tennessee to be eligible to participate and receive ESA funds. Fully virtual schools are eligible to participate. (See page 17 for more details about non-public school eligibility criteria.)

School participation has increased but slowed in the first three years of the ESA program

The ESA program began accepting applications for schools to participate in July 2022,⁸⁵ a few weeks before the beginning of the 2022-23 school year. In the first year, 22 schools in the Memphis area participated, and 19 schools in the Nashville area participated.⁸⁶

⁸³ Category I-SP schools are also eligible. These are special purpose schools that provide educational services to students receiving medical or specialized care in non-traditional settings such as mental health facilities, drug recovery institutions, or behavioral support centers. No Category I-SP schools are participating in the ESA program as of September 2025.

⁸⁴ TCA 49-6-2606(a).

⁸⁵ The application for schools to join the program opened shortly after the court injunction was lifted; this delay potentially limited the number of participating schools for the first year.

⁸⁶ For both schools and students, TDOE allows mid-year enrollment to begin in January if a student or school misses the first application window for fall.

Exhibit 32: School participation increased from year 1 to year 2 and slowed in year 3

	2022-23	2023-24	2024-25
Memphis	24	36	40
Nashville	20	31	35
Chattanooga	N/A	14	18
Virtual	0	0	4
Total	44	81	97

Note: School counts represent their nearest ESA-participating city. Schools are not required to be located within a particular city or county to participate in the ESA program. The four virtual schools are available statewide and not located near any participating city or county.

Source: Tennessee Department of Education.

The number of participating schools nearly doubled from the program's first to second year, increasing from 44 to 81; 14 of those schools joined from Chattanooga, which was added as an eligible area in the second year. In the third year, the number of schools grew from 81 to 97. Four of the new schools in the 2024-25 school year were virtual schools, open to students zoned to attend a school in any of the eligible LEAs; this year was the first year that TDOE approved online schools to participate.⁸⁷ For the program's third year (2024-25), there were 40 participating schools in the Memphis area, 35 participating schools in the Nashville area, and 18 participating schools in the Chattanooga area.

While the number of schools approved to participate increased each year, in the third year, the increase slowed to 12 new schools located within Tennessee and four online-only (virtual) schools.

OREA surveyed eligible but non-participating schools in the Memphis, Nashville, and Chattanooga areas to learn more about their decision not to participate in the ESA program. The most common barriers to school participation include the potential for state overreach, the TCAP requirement for ESA students, and the reluctance to accept state money.⁸⁸ Thirty-four of the 55 non-participating ESA schools that responded to OREA's survey stated that they had registered to participate in the Education Freedom Scholarship (EFS) program starting in the 2025-26 school year, most frequently citing financial options for currently enrolled families, school leadership decisions,⁸⁹ and financial options for applicant families as reasons for joining EFS but not ESA. For more information on this segment of non-public schools' responses to the OREA survey, see Appendix J.

Most participating schools are religious and serve elementary and middle grades

In June 2025, OREA emailed a survey to school leaders at all 2024-25 ESA participating schools.⁹⁰ At the end of the third year of the program, schools had participated for at least one and up to three years. In total, 95 out of 97 participating schools completed the survey. While there were 97 participating schools in 2024-25, one school did not continue participation and another did not respond to the survey request. One school operates both a middle school and a high school and responded to the survey only once. For these reasons, survey responses will appear as 94 total schools. Surveys for participating schools inventoried school characteristics, gauged overall satisfaction with the ESA program, and collected information on schools' experiences in the ESA program.

⁸⁷ Neither state law nor State Board of Education rules for the program outline requirements regarding a physical location of a school in Tennessee. As such, virtual schools that meet Category II or III accreditation and other requirements are allowed to participate. For the program's fourth year, nine virtual schools are listed as participating schools.

⁸⁸ OREA surveyed non-participating schools in Davidson, Hamilton, and Shelby counties as well as contiguous counties. About 50 percent of schools responded to the survey and chose these as primary reasons for non-participation.

⁸⁹ School leadership decisions refer to decisions made by non-public school leadership bodies including boards of trust, heads of school, and other school directors. These decisions may relate to a school's strategic plan, analysis of enrollment and financial aid data, faculty needs, or other school-specific reasoning.

⁹⁰ One school that participated in the ESA program for the first two years of the program was not included in the survey distribution because the school closed in 2024.

Participating schools represent a variety of educational options for students. About 80 percent of participating schools identify as religious. Most participating schools serve students in elementary and middle grades (grades K-8). More ESA schools are in Memphis than other areas; the Chattanooga area has 18 participating schools compared to 40 in Memphis and 35 in Nashville. Chattanooga also serves about one-half the number of ESA students compared to Nashville; school participation by city is fairly representative of the number of students who participate by city.

Exhibit 33: Most ESA participating schools in 2024-25 are religiously affiliated and offer grades for younger students

	Memphis	Nashville	Chattanooga	Virtual	Total
Number of participating schools	39	34	17	4	94
Religiously affiliated	28	30	14	2	74
Christian: Catholic	9	12	3	0	24
Christian: other	17	15	10	2	44
Islamic	1	1	1	0	3
Jewish	1	2	0	0	3
Not religious	11	4	3	2	20
Elementary school (K-5)	34	29	14	4	81
Middle school (6-8)	30	33	13	4	80
High school (9-12)	19	18	9	3	49

Notes: (1) *Christian: other* refers to any school that identified as Christian but not Catholic, including non-denominational, Episcopal, Seventh Day Adventist, and Presbyterian schools. (2) Schools may be counted more than once for grade level divisions if they serve a combination of divisions such as grades K-8, K-12, or 6-12. Source: OREA survey of participating schools.

Schools provided information regarding total student enrollment, what year the school was started, the use of waitlists, how many years the school participated in the ESA program, rationale behind joining the program, programmatic and organizational changes made since joining the program, testing logistics, and ESA student attrition.⁹¹

The average age of participating schools was 50.6 years with a range of one to 174 years. Total student enrollment for in-person schools averaged 326 students with a range of 13 to 1,478 students.⁹² Tables containing complete school characteristic information from the survey is available in Appendix H.

OREA compared ESA enrollment data alongside total student body size of participating schools to calculate the percentage of students per school using an ESA. Based on this data, three schools reported 100 percent of their student body receives ESAs. Six participating schools enrolled no ESA students for the 2024-25 school year. The median share of ESA enrollment is 10 percent. The average participating school has 21 percent of its student body comprised of ESA students. This number is higher for Memphis (28 percent) and virtual schools (30 percent), and lower for Nashville (16 percent) and Chattanooga (14 percent) schools. To put this into context, an average Memphis ESA school has a capacity of 300 total students. About 84 of those students received an ESA in the 2024-25 school year. An average Chattanooga ESA school with the same total student body size has 42 students enrolled using ESAs.⁹³ Schools that joined the ESA program in 2024-25 and have participated in the ESA program for just one year have the highest percentage of ESA students (30 percent) while schools that joined in the 2023-24 year have the lowest (13 percent) percentage of ESA students. See Exhibit 34 for more details.

⁹¹ OREA verified the number of years a school participated in the ESA program with TDOE records, and corrections were made to inaccurate self-reported data.

⁹² When including the four virtual schools, average enrollment is 368 with a range up to 4,900 students.

⁹³ These numbers are for illustrative purposes. The average school size in Memphis is 311 students. The average school size in Nashville is 322 students. The average school size in Chattanooga is 353 students.

Exhibit 34: School populations with the highest percentage of ESA students are in Memphis and in virtual schools, 2024-25

	Memphis	Nashville	Chattanooga	Virtual	Statewide
Percent of total student body receiving ESAs	28%	16%	14%	30%	21%
1 year of ESA participation	39%	26%	22%	30%	30%
2 years of ESA participation	23%	4%	12%	N/A	13%
3 years of ESA participation	29%	21%	N/A	N/A	25%

Note: One year of participation indicates the school joined the ESA program in 2024-25; two years of participation indicates the school joined the ESA program in 2023-24; three years of participation indicates the school joined the ESA program in 2022-23.

Source: OREA survey of participating schools and Tennessee Department of Education enrollment data.

Overall, school characteristics across Memphis, Nashville, and Chattanooga vary. Just as Memphis and Nashville have more ESA students overall, these two areas have more schools and a greater variety of school characteristics present within their schools than Chattanooga. However, all geographic areas have a much larger number of religious schools by at least a two-to-one margin compared to non-religious schools.

About one percent of ESA students enroll in non-participating schools

While nearly all ESA students are enrolled at an ESA participating school, approved students may still access an ESA account if enrolled at a non-participating school. These are non-public schools that do not apply to TDOE to participate in the ESA program but are still accredited as a Category I, II, or III school. Students' use of ESA funding in these schools is limited, as explained on page 23, and these students must still take the TCAP if enrolled in grades 3-11. In the 2024-25 school year, only 45 students (about 1 percent of all ESA students) were enrolled in a non-participating school using an ESA.

On average, tuition amounts exceed the ESA award and most ESA funds are spent on tuition

The ESA award amount is based on the average per-pupil TISA allocation for the student's zoned district: students receive either the per pupil amount for the LEA in which they reside or the statewide average of TISA allocations per pupil, whichever amount is less. For the 2024-2025 school year, students zoned to schools in Memphis-Shelby County and Metro Nashville received the statewide average, which was \$9,423.58 because the per-pupil amount in MSCS and MNPS was higher than the statewide average. In the same year, students zoned to a Hamilton County school received \$9,346.05, the per-pupil amount for the Hamilton County; the per-pupil amount in HCS was less than the statewide average. In accordance with state law, no funds are given directly to families.⁹⁴ TDOE deposits funds into ESA accounts in the online portal; then, families use their accounts to pay schools, vendors, and providers. Families only access funds through the website passthrough.

Exhibit 35: ESA award amounts have increased each year

Amount of award	2022-23	2023-24	2024-25
Memphis	\$8,192	\$9,153	\$9,424
Nashville	\$8,192	\$9,153	\$9,424
Chattanooga	N/A	\$8,944	\$9,346

Source: Tennessee Department of Education.

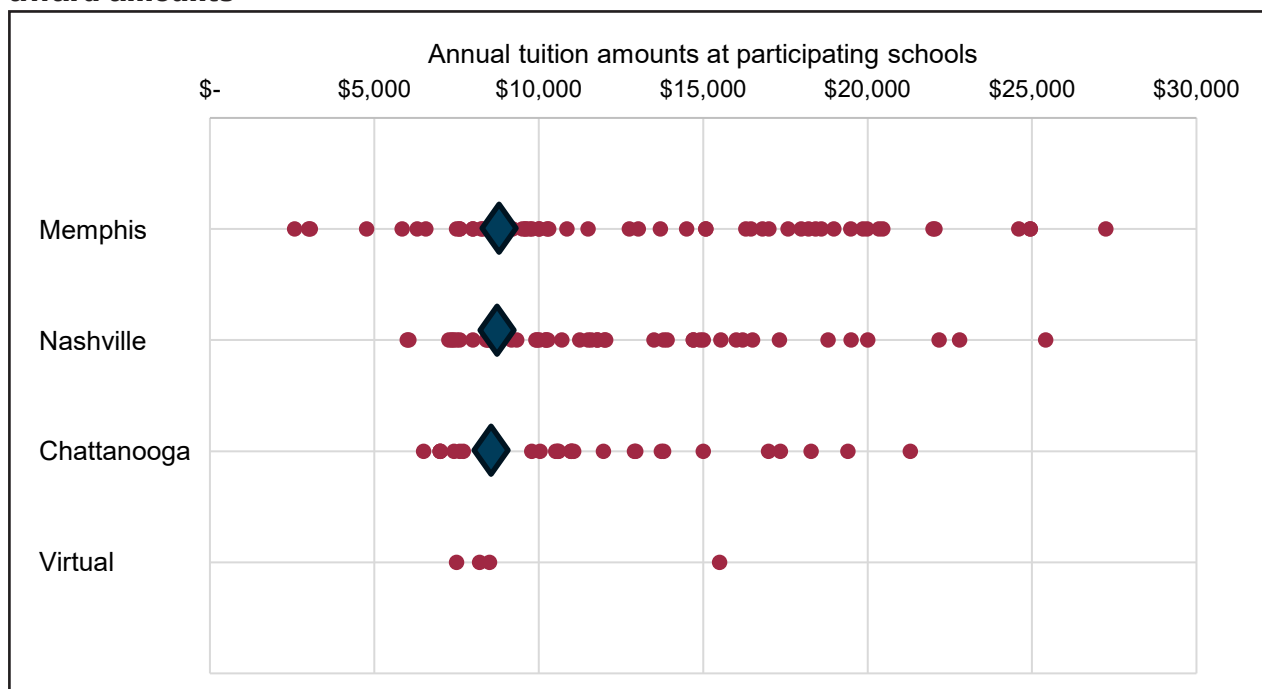
While parents can choose to spend ESA funds on any of the allowed expenses, most ESA funds are spent on tuition. For each of the first three years of the ESA program, students spent 95 percent of their ESA funds on tuition at a participating school.⁹⁵ If tuition exceeds the ESA award amount, the parent is responsible for

⁹⁴ TCA 49-6-2607(d).

⁹⁵ The ESA award amounts are estimated in July and finalized in October each year. Parents are required to complete their ESA budget and allocation before the school year begins and before the award amount is finalized in October. Because of this gap in timing, student accounts may have an additional \$100 to \$400 each year that was added to the award amount in October but not previously allocated. This gap could contribute to students not spending 100 percent of their ESA funds each year; instead of spending the funds, students may want these late-addition funds to roll over into the following year for tuition or fees in the future.

paying the remaining balance. For the 2024-25 school year, tuition amounts at participating schools ranged from \$2,575 to \$27,240. With the exception of virtual schools, the median tuition amount for ESA schools is at least \$1,000 more than the ESA award amount. The average tuition amount is about \$3,000 more than the ESA award amount.⁹⁶ Students can receive school-based financial aid, local community aid (through a program like the Memphis Opportunity Scholarship Trust⁹⁷ program), or other forms of assistance in addition to ESA funding; it is typically the responsibility of the parent to locate and apply for these additional sources, and these are not guaranteed. In some instances, the school requires the parent to apply for third-party aid outside of the ESA as a condition of applying for school-based financial aid.

Exhibit 36: Tuition amounts at participating schools in 2024-25 generally exceeded the ESA award amounts



Notes: (1) Dots in this exhibit represent the tuition amounts of all participating schools and campuses. For example, if a school has an elementary campus with one tuition amount and an upper school campus with a different tuition amount, both will be included on the chart as separate dots. (2) Diamonds represent the annual ESA award amount for the particular city.

Source: OREA analysis of Tennessee Department of Education data.

Students must spend at least 50 percent of their ESA funds each year

Currently, the ESA program requires that students spend at least 50 percent of their funds each program year. If the 50 percent minimum spending threshold is met, any unspent funds roll over into the next year's ESA account so long as the student continues participation. If a student does not meet this 50 percent threshold, the difference in funds is subtracted from the following year's total allocation amount.⁹⁸ For the first three years, students spent an average of 90 percent of their total ESA funds.

Students who graduate from high school and attend a college or university in Tennessee may use any remaining ESA funds on postsecondary expenses; a student using funds in this manner is considered a *legacy student*. While legacy students do not receive additional funding after high school graduation, they may continue to access their remaining ESA funds until the account is depleted, college enrollment lapses, or until they graduate from college, whichever happens first. For more information on legacy students, see page 16.

Given the variance in tuition amounts, outside third-party aid, other necessary education expenses, and school policies, ESA students spend their funds in a variety of ways. Exhibit 37 includes four fictitious students and their preferences for ESA funding allocation.

⁹⁶ Median amounts are used to account for outliers (i.e., if one school's tuition exceeds others by thousands of dollars).

⁹⁷ For more information on the Memphis Opportunity Scholarship Trust program, visit <https://www.memphisopportunities.org/>.

⁹⁸ State Board of Education Rule 0520-01-16-.06(7).

Exhibit 37: Students may have different needs for allocating ESA funds

Matthew
4th grade



- Enrolled at a participating school where tuition is \$10,500
- Spends 100% of the ESA on tuition
- Parents pay \$100 out-of-pocket each month for remaining balance

Sam
11th grade



- Enrolled at a participating school where tuition is \$12,000
- Receives a 50% discount on tuition because mother is a teacher at the school
- Annually has \$3,000 unspent ESA funds that remain in account
- Plans on beginning college as an ESA legacy student with \$10,000 in the account

Taylor
8th grade



- Enrolled at a non-participating school where tuition is \$5,000
- Receives school-based financial aid to pay for most of tuition
- Plans to enroll in a participating school for 9th grade
- Spends 10% of ESA on laptop, 10% on after-school tutoring, and 25% on academic summer camp
- Meets the 50% minimum spending requirement. The remaining 50% will remain in the account for next year.

Jennifer
9th grade



- Enrolled at a participating school where tuition is \$6,000
- Chooses to spend 50% of ESA on tuition
- Receives some tuition assistance from third-party aid
- Spends 15% of ESA on uniforms, 10% on a new laptop, and 20% on summer academic tutoring

Source: OREA.

Academic assessment: TCAP and TVAAS

As a condition of using ESA funds, students who are in 3rd through 11th grade must take the TCAP⁹⁹ in math and ELA; these scores are reported to TDOE. The TCAP assessment is aligned to Tennessee's academic standards in the given grade and content area. Unlike public schools that must teach prescribed academic standards by grade level or course, non-public schools can choose which standards are taught in each grade in alignment with the school's accreditation.¹⁰⁰ The school-specific standards may share similarities with Tennessee's state standards, or the school may create its own separate standards. Because of the differences in standards, comparing ESA students' TCAP scores to their public-school peers is not straightforward.

Students who are not using ESA funds are not required to take the TCAP assessment, although some non-public schools choose to have all students take the TCAP for logistical purposes. Most participating schools administer the TCAP during the school day and allow ESA students to miss class in order to take the test. In many cases, non-public schools continue to offer their own nationally normed assessment to all students, including ESA students. Some ESA students may take the TCAP in the spring in place of their school's

⁹⁹ TCAP refers to the Tennessee Comprehensive Assessment Program. Tests can be administered through an online portal or through paper and pencil.

¹⁰⁰ While non-public schools are grouped into categories based on requirements of the accrediting body, each accrediting body within the category has the ability to specify curricular programs or standards. For example, a religious-based accrediting body may require that a school provide a certain number of hours of religious instruction as part of its course schedule, while a non-religious accreditor may allow for more flexibility at the school level.

nationally normed assessment.¹⁰¹ In other cases, schools give the TCAP to ESA students after the conclusion of the school's own nationally normed test, which may contribute to test fatigue for ESA students. Finally, ESA students with disabilities are not provided accommodations as part of the testing process, unlike what they may have received in public schools under the terms of an IEP.

Non-public school test coordinators attend TDOE-led in-person training sessions to prepare them for TCAP test administration. These training sessions are the same sessions public school test coordinators attend. TDOE also employs one full-time employee whose role is to assist with TCAP administration specifically at ESA participating schools.

TDOE provided OREA with school-level proficiency¹⁰² TCAP data for 86 schools to use in this analysis.¹⁰³ Four schools do not enroll ESA students beyond second grade and have no TCAP data available. Additionally, six schools approved to participate had zero enrolled ESA students in 2024-25 and therefore did not have TCAP data available for analysis. Additionally, OREA matched schools' survey responses to school TCAP proficiency data for 68 schools for the 2023-24 school year and 81 schools for the 2024-25 school year to analyze specific school conditions or characteristics related to proficiency.

Furthermore, as required by law, each ESA school that generates a Tennessee Value-Added Assessment (TVAAS) score¹⁰⁴ must have the score made available to the public on TDOE's website. Unlike TCAP, which measures mastery of content, TVAAS scores represent the impact the school and teachers have on a student's academic growth in a given course or school year. When the TVAAS calculations include the minimum number of required student assessment data points, a TVAAS score will generate for a specific subject area or grade level for ESA non-public school. For schools that enroll students who have available TCAP data from prior public school enrollment, TVAAS scores will generate more quickly than schools who do not, such as those who admit primarily kindergarten students. Because students do not take the TCAP until 3rd grade, they will not have enough data points available to calculate a TVAAS score for years.

TVAAS scores do not measure student achievement or proficiency; the TVAAS score is a measure representing the student's actual growth compared to the student's expected growth in a particular subject area.

ESA students in grades 3 through 11 are required to take the TCAP

Students who receive ESA funds and are enrolled in grades 3 through 11 are required to take the TCAP test. For elementary and middle school students, they take both the math and ELA tests. Students enrolled in 9th through 11th grade take the end-of-course math or ELA test associated with their given enrolled course. These tests are available for the following courses: English I, English II, Algebra I, Algebra II, and Geometry. Because ESA students take the same achievement test as public school peers, the TCAP has been used to compare the two groups' academic achievement. The comparison of the end-of-course tests may be more apt than TCAP assessments for younger grades due to the standards alignment for same-course content.

A small group of ESA students attend non-participating schools.¹⁰⁵ These students are still required to take the TCAP assessment, and their scores are reported to TDOE. OREA excluded these students when comparing

¹⁰¹ Some non-public schools use nationally normed assessments that include a fall and spring test administration to measure growth. In some of these schools, ESA students take the TCAP during the spring assessment of the nationally normed test which may prevent schools from having a complete data set to determine growth for ESA students.

¹⁰² Data supplied to OREA includes each participating school's TCAP results as divided into the four proficiency levels (below, approaching, meets, and exceeds) for each of the first three years of the ESA program.

¹⁰³ OREA did not have access to variables for individual students (e.g., family income, prior scores, disability status) which may influence scores.

¹⁰⁴ For most ESA schools, TVAAS data comes solely from TCAP tests. Some students may have prior non-TCAP data from public school enrollment that may be included in their TVAAS calculations.

¹⁰⁵ In 2024-25, one percent, or 45 students, attended non-participating schools. Of those, 25 students took the TCAP.

proficiency rates by LEA, as their information is reported in a single group rather than by geographic area.¹⁰⁶ While these students’ proficiency scores are included in overall ESA proficiency counts, they are excluded when comparing by LEA in this report.

TDOE classifies a student’s score on a TCAP as within one of four levels related to how well the student mastered the standards on the given test for the given grade level or course. TDOE considers students proficient on a TCAP test if their scores are in the meets expectations or exceeds expectations levels. OREA uses the same proficiency definition as TDOE in this report.

Exhibit 38: A student scoring at a level 3 or 4 has demonstrated grade-level abilities for a given subject

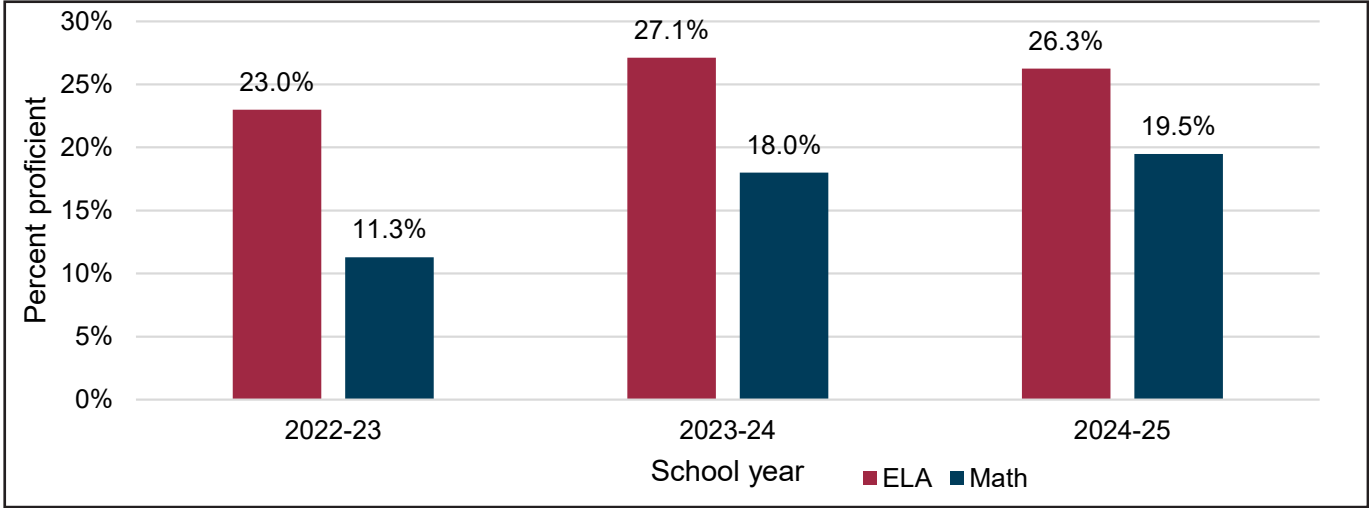
Level	Definition
Level 1: Below expectations	A student has demonstrated minimal understanding and has a nominal ability to apply the knowledge and skills defined by state academic standards
Level 2: Approaching expectations	A student is approaching understanding and has a partial ability to apply the knowledge and skills defined by state academic standards
Level 3: Meets expectations	A student has a comprehensive understanding and thorough ability to apply the knowledge and skills defined by state academic standards
Level 4: Exceeds expectations	A student has an extensive understanding and has an expert ability to apply the knowledge and skills defined by state academic standards

Source: Tennessee Department of Education.

ESA students’ TCAP proficiency

ESA students’ proficiency on TCAP tests has increased in the first three years of the program. In the first year of the program, ESA students were 23 percent proficient on the ELA test and just over 11 percent proficient on the math test. In the second year, ESA students’ ELA proficiency increased to 27 percent while math increased to 18 percent. In the third year, ELA proficiency decreased slightly to 26 percent while math increased slightly to 19 percent proficient. Despite overall growth in the three years of the program, ELA proficiency rates have not exceeded 27 percent proficient and math proficiency rates have not exceeded 20 percent.

Exhibit 39: ESA students’ proficiency is lower in math than ELA, not exceeding 27.1 percent proficient in ELA



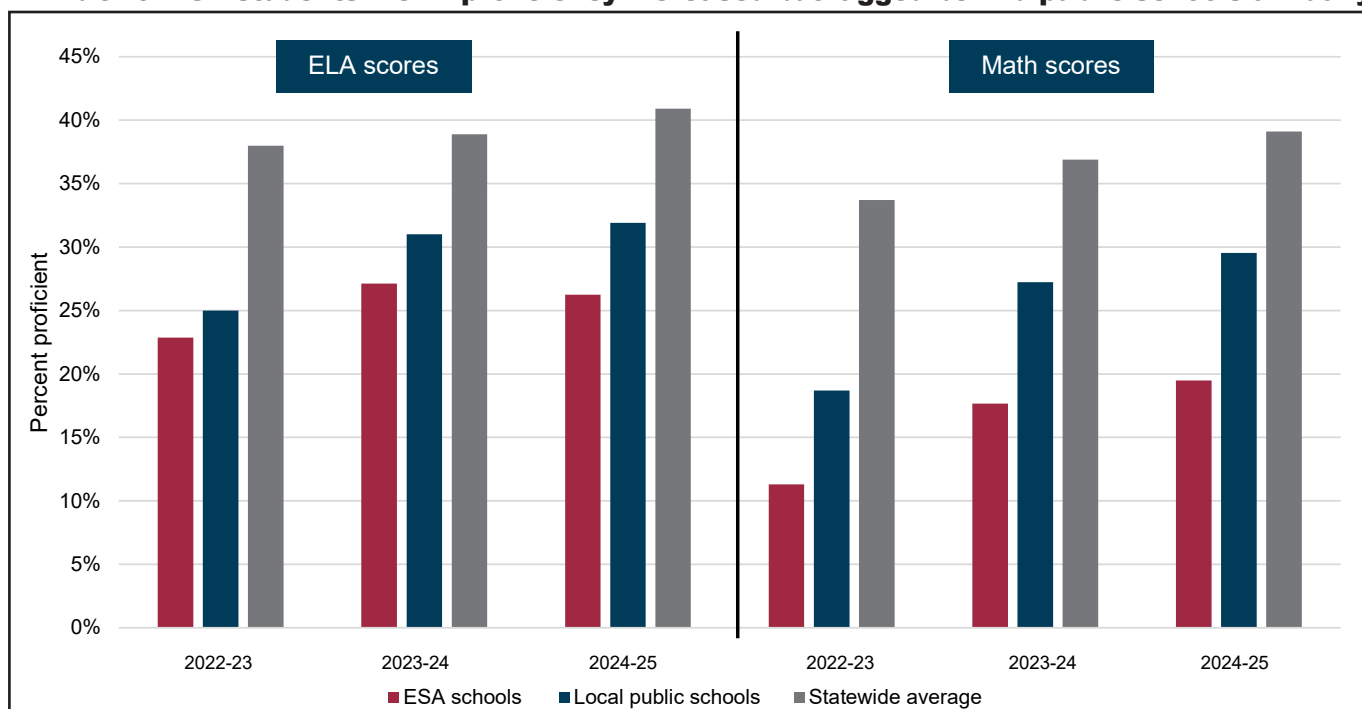
Source: OREA analysis of Tennessee Department of Education data.

¹⁰⁶ Students who use an ESA at a non-participating school are grouped into the “Non-participating school” category in TDOE’s reporting. This includes students at any non-participating school in any of the three eligible LEAs across the state. Because this report uses school-level data, scores from students at non-participating schools cannot be compared to their public-school geographic peers OREA analysis. The number of students enrolled at non-participating schools in the 2024-25 school year was 45. Of those, 34 students were enrolled in grades 3-11.

Despite annual increases, TCAP proficiency scores for ESA students were below public school peers locally and statewide in each of the first three years of the program

OREA obtained student TCAP data at the school level to analyze proficiency rates. Proficiency rates for students receiving ESAs were below the proficiency rates of their public school peers in each of the first three years of the ESA program.¹⁰⁷ Comparisons among total ESA students, public school peers, and statewide proficiency rates for 2023, 2024, and 2025 are shown in Exhibit 40. While proficiency for each group increased each year, ESA students as a whole did not score more proficient than their local public school or statewide peers. Additionally, the gap in proficiency was persistently greater in math than ELA when comparing ESA students and public school peers.

Exhibit 40: ESA students' TCAP proficiency increased but lagged behind public schools annually



Notes: (1) Numbers reflect the percentage of students whose scores fall into the *meets expectations* or *exceeds expectations* categories. (2) Numbers have been rounded to the nearest whole number. (3) Local public schools include Memphis-Shelby County Schools and Metro Nashville Public Schools for 2022-23; Hamilton County Schools are added in 2023-2024.

Source: OREA analysis of Tennessee Department of Education data.

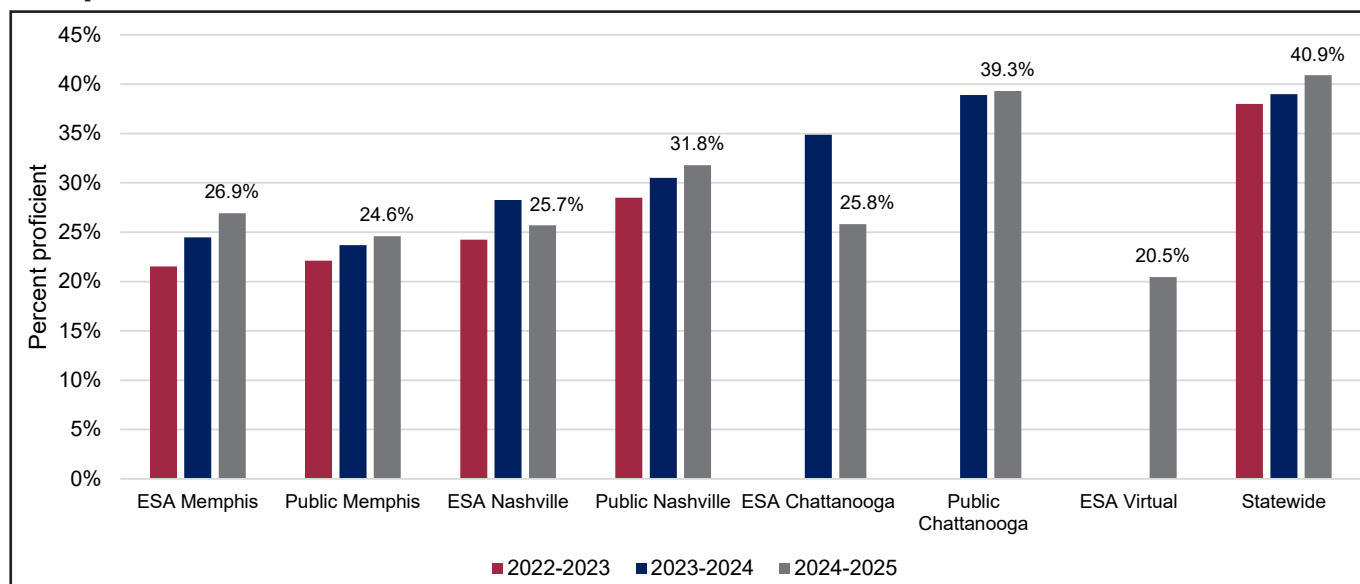
Memphis ESA students had higher proficiency scores than local public school peers in math and ELA in the second and third years of the program

Comparisons of proficiency rates for ESA students alongside the performance of their local public-school districts are shown in Exhibit 41 for ELA and Exhibit 42 for math. Students who are enrolled in virtual schools may be located in any eligible LEA and are unable to be compared to home-district peers for this analysis.

For ELA scores, the only instances of ESA schools performing better than public schools are in 2023-24 and 2024-25 for ESA schools in Memphis. In 2023-24, 24 percent of ESA students scored proficient compared to 23.7 percent of MSCS students. In 2024-25, 26.9 percent of ESA students scored proficient compared to 24.6 of MSCS students.

¹⁰⁷ Overall, ESA students and public-school peers are similar demographically for comparison purposes. See page 34 for information on ESA students' demographics as compared to their home districts.

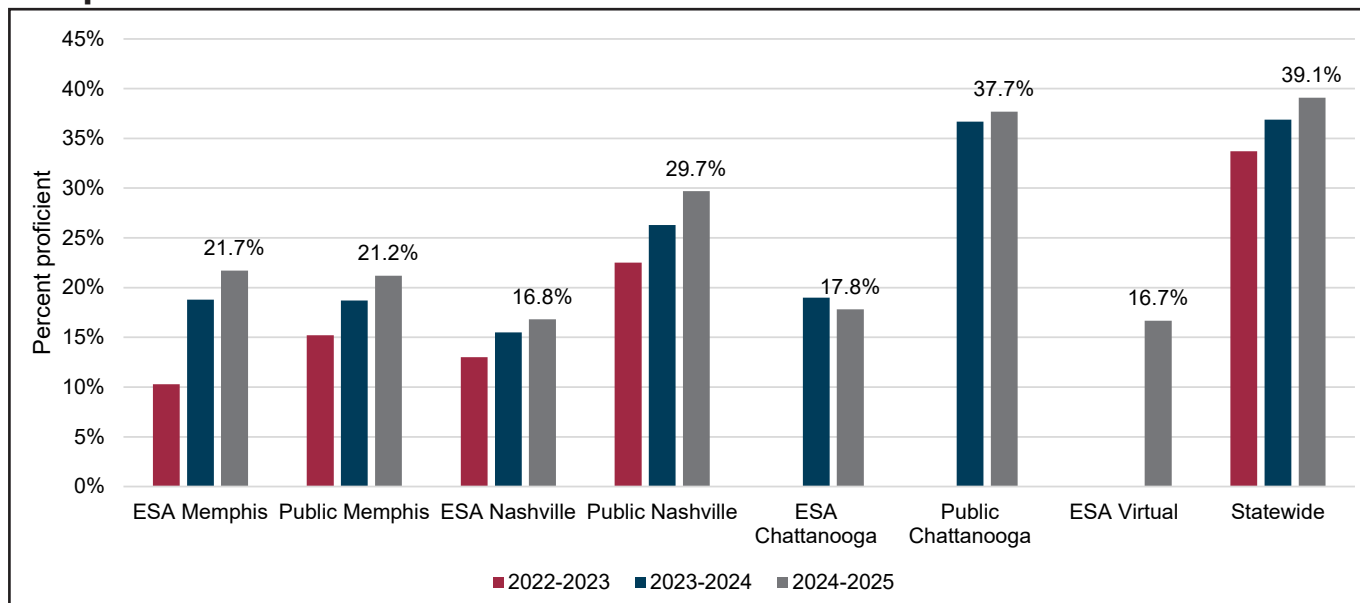
Exhibit 41: ESA schools' ELA proficiency scores in Nashville and Chattanooga were lower than public schools' scores



Notes: (1) Proficiency rates reflect the percentage of students whose scores fall into the *meets expectations* or *exceeds expectations* categories. (2) Numbers have been rounded to the nearest whole number. (3) In 2023-24, 55 percent of students enrolled at non-participating schools scored proficient on the ELA test (n=11). In the 2024-25 year, 44 percent of students at non-participating schools scored proficient on the ELA test (n=25).
Source: OREA analysis of Tennessee Department of Education data.

For the math test, Memphis ESA students performed at the same level or slightly better than their public school same-district peers in both 2023-24 and 2024-25. In 2023-24, 19 percent of ESA students in Memphis scored proficient compared to 18.7 percent of students in MSCS. In 2024-25, 21.7 of ESA students in Memphis scored proficient compared to 21.2 percent of MSCS students. ESA students in Nashville and Chattanooga scored below students in MNPS and HCS each year.

Exhibit 42: ESA schools' math proficiency scores in Nashville and Chattanooga were lower than public schools' scores



Notes: (1) Numbers reflect the percentage of students whose scores fall into the *meets expectations* or *exceeds expectations* categories. (2) Numbers have been rounded to the nearest whole number. (3) In 2023-24, 16 percent of students enrolled at non-participating schools scored proficient on math TCAP test (n=12). In the 2024-25 year, 8 percent of students at non-participating schools scored proficient on the math test (n=25).
Source: OREA analysis of Tennessee Department of Education data.

For ESA schools in Memphis, ELA scores increased by 2-3 percentage points each year, and in 2024-25, ESA scores surpassed the MSCS proficiency scores by 2.3 percentage points. ESA Memphis students' math scores increased alongside MSCS public school scores from 2023 to the 2024 test, increasing from 10 percent proficiency to 19 percent proficiency, but grew at a smaller rate in 2025. ESA scores for Memphis students exceeded their public school peers by one-half a percentage point in 2024-25 in math. In each of the three years, MSCS proficiency scores are lower than proficiency scores in MNPS and HCS by 6 or more percentage points.

In Nashville, the difference between ESA students' ELA proficiency and MNPS students' proficiency scores increased, despite an improvement for ESA students in the second year of testing. In the first year of testing, ESA students were 4 percentage points below their public-school peers. In the second year of testing, Nashville ESA students' proficiency rate increased to 28 percent, only 2.5 percentage points below public-school peers. However, by the third year, ESA students scored 6 percentage points lower than public schools. In math, Nashville ESA students' scores increased from 13 percent to 16.8 percent proficient over the three years. MNPS scores also increased between 2023 to 2025; 29.7 percent of MNPS students tested proficient in math in 2025.

Chattanooga ESA students have two years of TCAP test results available. Chattanooga ESA students' proficiency was below HCS students' scores and declined from 2024 to 2025 in both ELA and math. In 2025, ESA students scored 25.8 percent proficient in ELA compared to 39.3 percent of HCS peers, and 17.8 percent of ESA students were proficient in math compared to 37.7 percent of HCS students. Overall, HCS schools' proficiency scores are higher than both MSCS and MNPS proficiency scores.

ESA students who enrolled in the four virtual schools had the lowest proficiency scores out of all the ESA enrollment groups. In 2024-25, the first year of virtual school participation in the ESA program, just over 20 percent of virtual-based students were proficient in ELA, and 17 percent were proficient in math.

Compared to statewide proficiency rates, ESA students scored below the statewide averages each year.

Some proficiency differences are statistically significant

The differences between proficiency rates of ESA students and their public school peers are meaningful and relevant in practice. To determine the probability of the results happening due to random chance, OREA used statistical tests to further analyze the differences. A t-test to compare differences in means of 2025 proficiency levels shows that at the statewide level, ESA schools scored about three points below public schools in ELA and nearly 10 points below public schools in math statewide; the math difference is at a statistically significant level ($p < .001$).

At the district level, the 2025 proficiency results are clearer when considering statistical significance.

In ELA, Chattanooga's 2024-25 ESA scores are about 18 points lower than local public schools; these results are statistically significant ($p < 0.001$). In other words, the difference in proficiency rates between Chattanooga's ESA students and public school students is not due to chance. This indicates that the improved proficiency rates in the public

What is statistical significance?

When comparing two groups, a result with statistical significance indicates that the observed difference between the groups is unlikely to be due to random chance. A statistically significant result indicates a real, meaningful difference between the groups and is represented by a p-value. In most research, a p-value below 0.05 is considered statistically significant as the 0.05 threshold indicates that there is less than 5 percent chance the difference is due to chance. The lower the p-value, the less likely the results are due to pure chance.

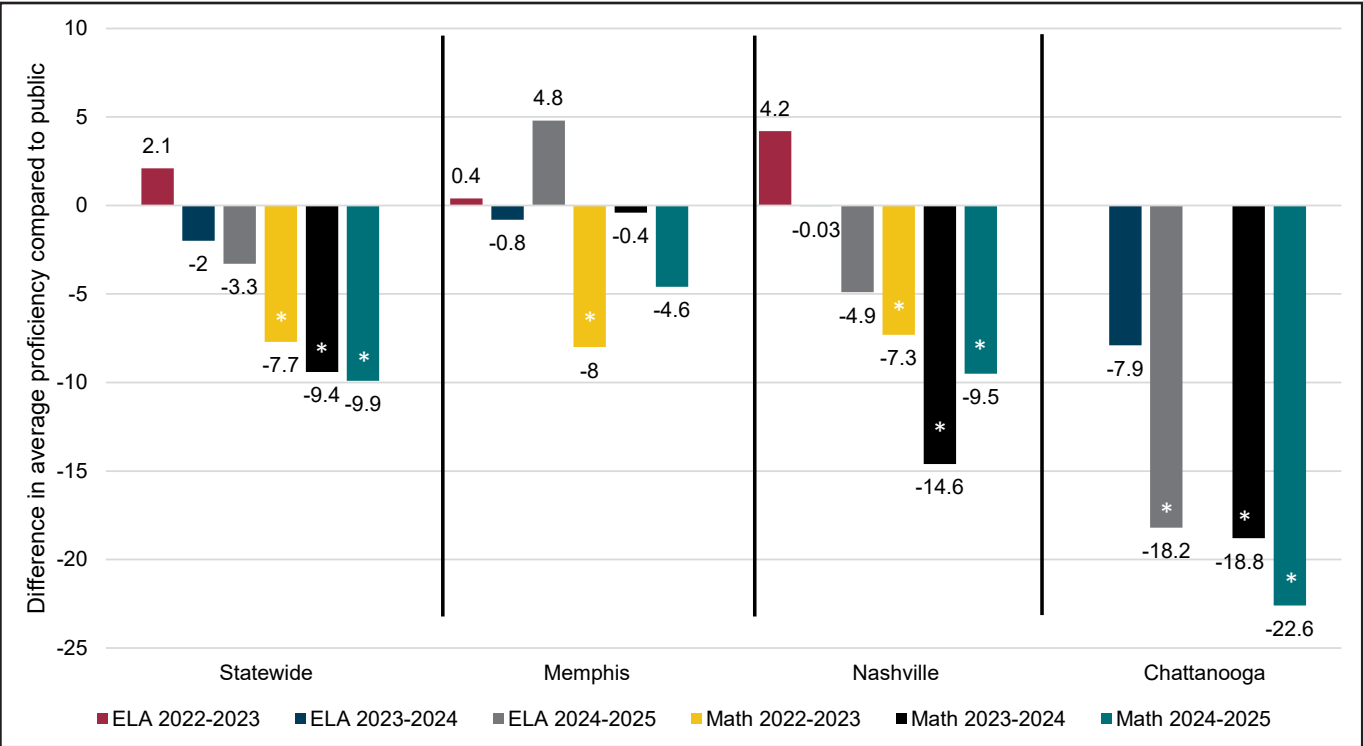
As with all data analysis, statistically significant results may be meaningful or trivial depending on the context of the data, variability of the data, and sample size. A change measured may still be relevant and important without achieving statistical significance.

schools are due to a tangible input such as chosen curriculum or strength of instruction. Neither Memphis nor Nashville had ELA scores with statistical significance in 2025.

For math scores, there is a statistical significance for ESA schools in both Nashville and Chattanooga in 2024 and 2025.¹⁰⁸ While Memphis scores were lower than local public schools in 2023 and the same or slightly higher in 2024 and 2025, the results were not statistically significant. The full table of statistical analysis results is available in Appendix K.

For each of these analyses, the most positive difference of means is in Memphis ESA schools for the ELA test in 2025, and it is not statistically significant. ESA schools’ proficiency scores were between one point to more than 22 points below public school peers. This information is shown in Exhibit 43.

Exhibit 43: ESA schools have lower differences in proficiency means, with few exceptions | 2023, 2024, and 2025



Notes: (1) Numbers reflect the difference in proficiency means between the ESA schools and public schools within the comparison region (statewide or city). (2) Bars that include an asterisk are statistically significant. Source: OREA analysis of Tennessee Department of Education data.

When compared to public school peers, some ESA school characteristics relate to students’ proficiency scores

Aside from school location, OREA analyzed if relationships exist between school-specific characteristics and a school’s TCAP proficiency scores as compared to public schools’ proficiency scores. For example, do schools that offer honors classes or family resources also see higher TCAP proficiency scores compared to their public school peers’ proficiency scores? In the OREA survey, schools were asked to identify if any of the following characteristics were present at their school, and responses were combined with other school-level information for analysis. While schools identified if these services or programs were present, ESA students may or may not be enrolled in the given programs. However, presence of services could influence a family’s decision to enroll in a school. For example, a student will not be eligible to enroll in an Advanced Placement (AP) class in elementary school, but a parent could select the school in part due to its offerings for AP offerings in future grades. Exhibit 44 includes characteristics used for additional analyses.

¹⁰⁸ In 2024, there is a statistical significance for ESA schools in Nashville ($p < 0.001$) as well as Chattanooga ($p < 0.005$). In 2025, ESA differences for Nashville school scores remained statistically significant ($p < 0.05$) as did ESA Chattanooga school scores ($p < 0.001$).

Exhibit 44: School characteristics included in OREA's survey of participating schools







The following characteristics were used to analyze school TCAP proficiency rates as related to ESA student success:

- Co-ed: Schools serving both girls and boys.
- All girls.
- All boys.
- Special Education: Special education services provided by a person holding an active license such as a speech-language pathology license, a school psychology license, or a special education teaching license.
- Services for English language learners: classes, tutoring, or other assistance for students whose first language is not English.
- Honors classes: Typically determined by school criteria, these classes may be available to all students or students who meet certain standards (i.e., prior grades in same-content coursework).
- Services for gifted students (not honors classes): Intellectually gifted students are classified as having intellectual abilities that contribute to high achievement capabilities.
- Dual enrollment: Coursework offered through eligible postsecondary institutions open to high school students who may enroll and earn college-level credits while still in high school.
- Advanced Placement (AP) and/or International Baccalaureate (IB) classes: Often considered college-level classes, both AP and IB coursework is developed and assessed through an external organization to ensure appropriately challenging rigor for high school students. Students who pass AP and IB exams at specific levels or thresholds may earn college credits.
- Boarding schools: Schools that provide housing, meals, and supervision for students to live on campus for a determined amount of time, typically during the academic year.
- Day schools: Unlike boarding schools, students do not live on campus and are dropped off and picked up daily.
- Family resources: Resources for families, including trauma, food insecurity, mental health, and housing.
- Specific program (Montessori, Reggio Emilia, language immersion, etc.).
- Religious type: Catholic schools, other non-Catholic Christian schools (including non-denominational, Episcopal, Seventh-Day Adventist, and Lutheran), Islamic schools, Jewish schools, and non-religious schools.
- Waitlists: Schools with a waitlist in at least one grade level.
- Total number of students enrolled: Student population of the entire school, including ESA students.

Source: OREA.

A linear regression analysis using school characteristics and school-level TCAP proficiency scores as compared to their public school peers for 2024 and 2025 provides additional information related to proficiency in ELA and math. A summary is shown in Exhibit 45 and the full results are available in Appendix K.

Exhibit 45: Some school characteristics are related to testing proficiency

 <div>School characteristics associated with higher proficiency scores</div>	<div>ELA: Presence of honors classes; larger student body size (2024 test only)</div> <div>Math: Presence of a waitlist (2024 test only)</div>
 <div>School characteristics associated with lower proficiency scores</div>	<div>ELA: Presence of dual enrollment classes (2025 test only); services for gifted students (2024 test only)</div> <div>Math: Presence of dual enrollment classes (2025 test only); early participation in the ESA program (2024 test only)</div>

Source: OREA analysis of Tennessee Department of Information data.

Exhibit 45 includes information related to testing proficiency from the 2024 TCAP data alone: in 2024, a larger student body size was associated with higher ELA proficiency scores, and a waitlist was associated with higher math proficiency scores. Earlier school participation in the ESA program was associated with lower scores for math in 2024. This relationship between early school participation in the program and proficiency scores is not present in 2025 data. This could be due to early-joining schools making adjustments in curriculum or operations, or it could be due to late-joining schools having similar results indistinguishable from the early-joiners.

For 2025 data, the presence of honors classes was positively associated with ELA proficiency at a statistically significant level ($p = .093$) while the presence of dual enrollment classes was negatively associated with ELA proficiency ($p = .036$). In math, the presence of dual enrollment classes was negatively associated with proficiency as compared to public schools ($p = 0.000$). No other factors showed a statistically significant relationship for TCAP proficiency scores in 2025.

For the 2024 TCAP testing period, there is a statistically significant result between schools with and without a waitlist when comparing proficiency rates with public-school peers. Schools with a waitlist – those schools whose grade levels are full – scored about 15 percentage points higher in math on the TCAP than schools without waitlists ($p = 0.003$), although those differences were nearly eliminated in the 2025 testing cycle. A t-test to compare the 2025 math proficiency scores between schools with and without waitlists identifies higher mean scores in schools with waitlists but it is not a statistically significant result. No such differences were found in ELA. Waitlist differences may indicate parent demand that reflects the rigor of an academic program in math.

Furthermore, schools that joined the ESA program in its first year and have three years of ESA program longevity have the lowest scores in ELA compared to schools that waited to join in the program’s second or third years. However, the result is not statistically significant; while the scores are legitimate based on TCAP proficiency calculations, the difference in scores between the groups of ESA schools could be due to chance.

Prior studies on non-public school choice programs have shown discrepancies between types of religious schools (Catholic, other Christian schools, and other) and achievement test results. OREA used survey results paired with TCAP proficiency rates to determine if specific types of religious schools or other school characteristics contributed significantly to differences in scores. For Tennessee’s ESA program, there is no meaningful difference in Catholic schools’ performance compared with other Christian schools, which is a departure from published research comparing state and local school choice programs to student outcomes based on religious types. Catholic, other Christian, and non-religious schools score similarly in both content areas with no large discrepancies.

Additional studies on similar school choice programs have shown relationships between older schools and better student outcomes when comparing to public school peers. OREA compared participating schools' age alongside student TCAP data. OREA analysis shows no meaningful difference in student performance between older participating schools and other participating schools, another departure from published research. Additional years of data may provide more insight into these school characteristics and TCAP proficiency, if any relationship exists.

Few individual school characteristics are related to higher TCAP scores when comparing ESA schools to each other

An additional area of interest in reviewing ESA students' proficiency is what, if any, school characteristics influence proficiency scores between ESA schools. In other words, are schools that participate in the Tennessee ESA program specifically more likely to have better student outcomes based on specific school characteristics as compared to other ESA schools? Comparing participating ESA schools to each other may indicate what, if any, characteristics specific to Tennessee's participating schools are more likely to lead to higher student outcomes.

A multiple regression analysis indicates that very few school characteristics are associated with math proficiency scores. Once again, the presence of a waitlist ($p = .004$) and the number of years a school participates in the ESA program ($p = .07$) are the only statistically significant associations in 2024. Schools with waitlists scored 13 percentage points higher in math proficiency. However, schools that have participated in the program one year longer were associated with a decrease of more than 8 percentage points in math scores in 2024. One possible explanation for this is that schools that joined in the ESA's first year may be more focused on increased enrollment or financial stability than math instruction or proficiency. For 2025, the only statistically significant factor related to math proficiency was the presence of dual enrollment courses, which was associated with a decrease of 14.9 points in scores. At the time, 28 schools indicated they offered dual enrollment courses. There is no data available to determine how many ESA students participate in dual enrollment courses, if any. The presence of dual enrollment courses, similar to honors classes or AP classes, is likely a reflection of the school's overall academic profile. Additionally, results from dual enrollment, AP, or IB coursework is not collected by TDOE or available to OREA for this report.

Three school characteristics impact ELA proficiency at a statistically significant level in 2024: the presence of honors classes, services for gifted students, and the total number of students at the school. Out of these three, the presence of honors classes and larger school size were the only positive relationships to ELA proficiency scores, and the effect was small. The presence of gifted classes was associated with lower ELA proficiency scores. For the 2025 test, none of the school characteristics were associated with proficiency rates at a statistically significant level. The full table of results is available in Appendix K.

Because the presence of honors classes and waitlists appear in multiple statistical analysis, the ESA program's student enrollment may be reflecting more true market trends than can be measured through regular data collection and TCAP scores. In other words, school reputation, word-of-mouth recommendations, and resulting parent demand may identify schools that are more academically equipped to provide quality instruction overall – not just for ESA students, but for all students at a given school. For Tennessee's ESA schools, programmatic and operational characteristics on their own do not lead to better outcomes for ESA students in terms of TCAP proficiency scores.

ESA students' TVAAS test scores measure academic growth over time

In addition to reporting on TCAP proficiency rates, TDOE is required to make the TVAAS score of each participating school publicly available on TDOE's website. To analyze these scores, OREA obtained TVAAS scores from the public access TVAAS website.

Unlike TCAP, which measures *achievement of standards* at one point in time, TVAAS measures student *growth over time*. In short, the TVAAS calculation compares a student's growth at a school and with a specific teacher against the student's expected growth based on prior data points for the student. The highest TVAAS score of 5 is not the same as the highest TCAP proficiency rate. A student who earns the highest designation on TCAP (exceeding expectations) has demonstrated extensive understanding and expert ability to apply the knowledge and skills of the *given grade level's academic standards*. On the other hand, the highest TVAAS score indicates that the *student grew more than expected* from the beginning of the subject/grade/course to the end when the test was administered. A school may have students whose TCAP scores do not demonstrate proficiency while earning a TVAAS level 5 if the students' academic growth was more than expected based on prior data on that group of students. TVAAS scores can be reported at the district, school, and individual teacher level for a grade of students or an individual student. This report uses grade-level TVAAS scores as reported by test and subject area.¹⁰⁹ A complete list of TVAAS scores by test and ESA school is available in Appendix L, and information comparing the number of tests contributing to TVAAS scores is available in Appendix M.

The TVAAS description of growth measurement

The process begins by generating measures of the average entering achievement level of the group of students served by each teacher, school, and district. Then a similar measure is generated for the group's average achievement level at the end of the subject and grade or course. To ensure that the measures are precise and reliable, the reporting incorporates assessment data across years, grades, and subjects for each student.

The difference between these two achievement measures is calculated and then compared to a standard expectation of growth called expected growth. Growth indicators are then assigned to indicate how strong the evidence is that the group of students exceeded, met, or fell short of expected growth.

Simply put, the expectation is that regardless of their entering achievement levels, students should not lose ground academically, relative to their peers in the same grade and subject or course in the state. This standard is reasonable and attainable regardless of the entering achievement of the students served.

Source: Tennessee Department of Education, Tennessee Value-Added Assessment System website.

The highest effectiveness level on TVAAS scoring is level 5, which indicates that students made more growth than expected. An effectiveness level of 3 indicates that a student grew as expected, and an effectiveness level of 1 indicates the student made less growth than expected based on prior data points. See Exhibit 46 for a complete listing of effectiveness levels and definitions.

Exhibit 46: TVAAS effectiveness scores indicate students' growth compared to expectations

Effectiveness Level	Definition
Level 1	Significant evidence that students made less growth than expected
Level 2	Moderate evidence that students made less growth than expected
Level 3	Evidence that students made growth as expected
Level 4	Moderate evidence that students made more growth than expected
Level 5	Significant evidence that students made more growth than expected

Source: Tennessee Department of Education.

¹⁰⁹ Test refers to the TCAP assessment for grades 3-8 or an end-of-course (EOC) exam. Subject area refers to math or English language arts for grades 3-8 or a specific subject for EOC exams (e.g., Algebra I, Geometry, English I, etc.).

One-third of participating schools generated TVAAS scores in the third year of the ESA program

To calculate a TVAAS score, a student must have multiple prior data points from Tennessee's standardized testing programs. If ESA students do not have prior assessment data from Tennessee's standardized tests (i.e., a student who entered the ESA program in kindergarten would not have prior test scores), TVAAS data will be unavailable until later years when multiple data points have been collected from TCAP data. Because the calculation relies on these multiple data points, TVAAS data will take longer to become available for ESA schools. Some schools that enroll older students who were previously in public school have more data available to contribute to a TVAAS score; as ESA students progress through the TCAP annual testing administration, more schools will generate TVAAS scores. Additionally, some schools may not have TVAAS scores reported because there are not enough tested students who meet the minimum calculation requirements to have the data reported.¹¹⁰

In the first year of the ESA program, only one participating school had enough student data to generate a TVAAS score. In the second year, the number of schools with TVAAS scores increased to seven. In the program's third year, 27 schools generated TVAAS scores across seven tests. (See Appendix M for a list of tests.) The third year (2024-25) of data is analyzed in this report because it represents more schools and more students than prior years, and it builds on prior year data to show a more accurate picture of student growth in the ESA program.

Public schools' and districts' TVAAS scores are often comprised of more tests than the TCAP alone. For example, an LEA's TVAAS score may include history test results, social studies test results, ACT scores, and other data points to increase the level of confidence of the TVAAS score. However, ESA students only take TCAP tests in math and English language arts, and ESA schools' TVAAS results are shared at the individual test level, not the overall school level. ESA schools are not assigned an overall TVAAS score.

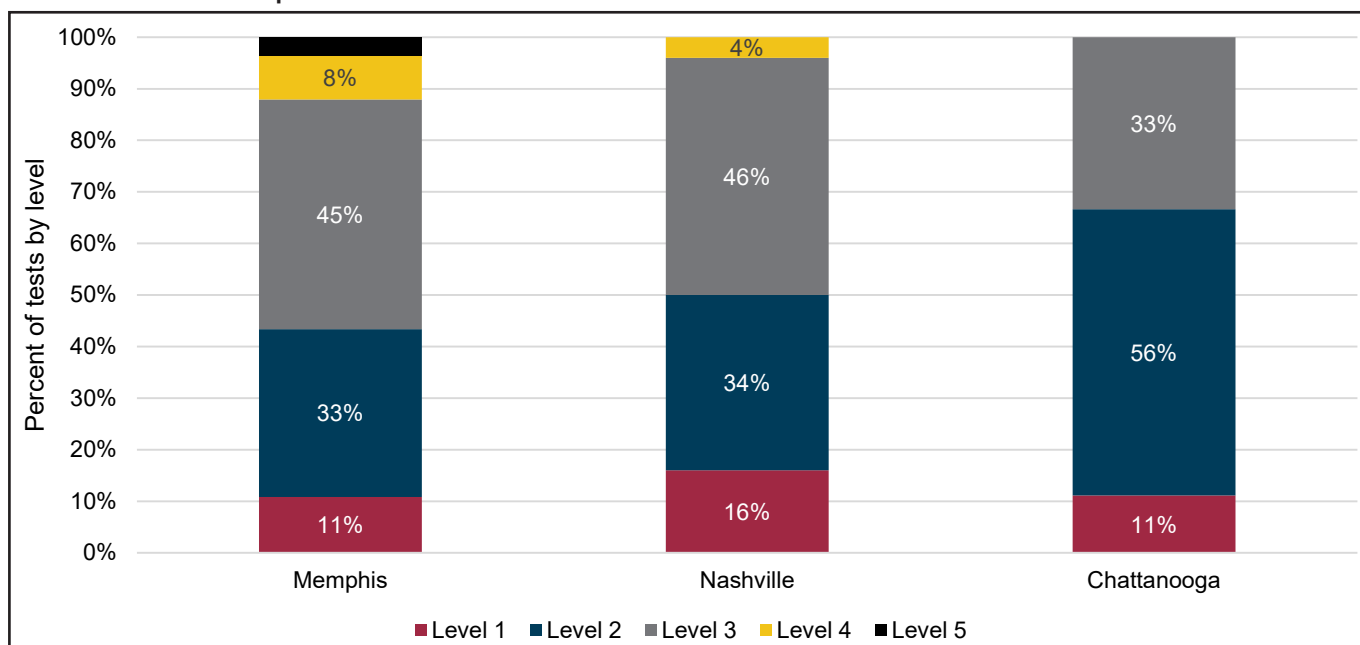
When comparing TVAAS scores between ESA schools and their public school LEAs, OREA only included tests taken by ESA students to show a more accurate comparison. Tests on history or science have been excluded from the public schools' TVAAS comparisons in this report because ESA students are not required to take those tests. As such, results that follow may differ from publicly shared overall (composite) TVAAS scores for a given district. For ESA schools, all tests reported through TVAAS have been included. Public schools may generate a school-level TVAAS score comprised of a calculation of individual test scores, total number of students, and other factors. At the present time, TDOE does not publish school-level TVAAS scores for ESA schools. Scores included in this report represent the TVAAS scores generated from individual tests (i.e., English I) rather than school-level scores.

Based on limited TVAAS scores, less than half of ESA students made growth as expected (level 3) and at least two-thirds made less growth than expected (levels 1 and 2)

ESA schools most commonly have TVAAS scores of levels 2 and 3 on individual tests, indicating that students are growing less than expected or as expected in their tested course or subject. One school in Memphis achieved the TVAAS score of a level 5 on two tests. Five schools – two in Nashville and three in Memphis – received scores of level 4 on nine tests. A complete listing of TVAAS tests and related scores is available in Appendix L.

¹¹⁰ In most cases, TVAAS calculations require a minimum of six to 10 students with valid data to produce a score.

Exhibit 47: The most common TVAAS scores at ESA schools in all three geographic areas are levels 2 and 3 | 2024-25



Note: Subject and end-of-course tests given in ESA schools are compared to the same tests in public school districts, even though public school districts may include additional tests in their overall reporting.

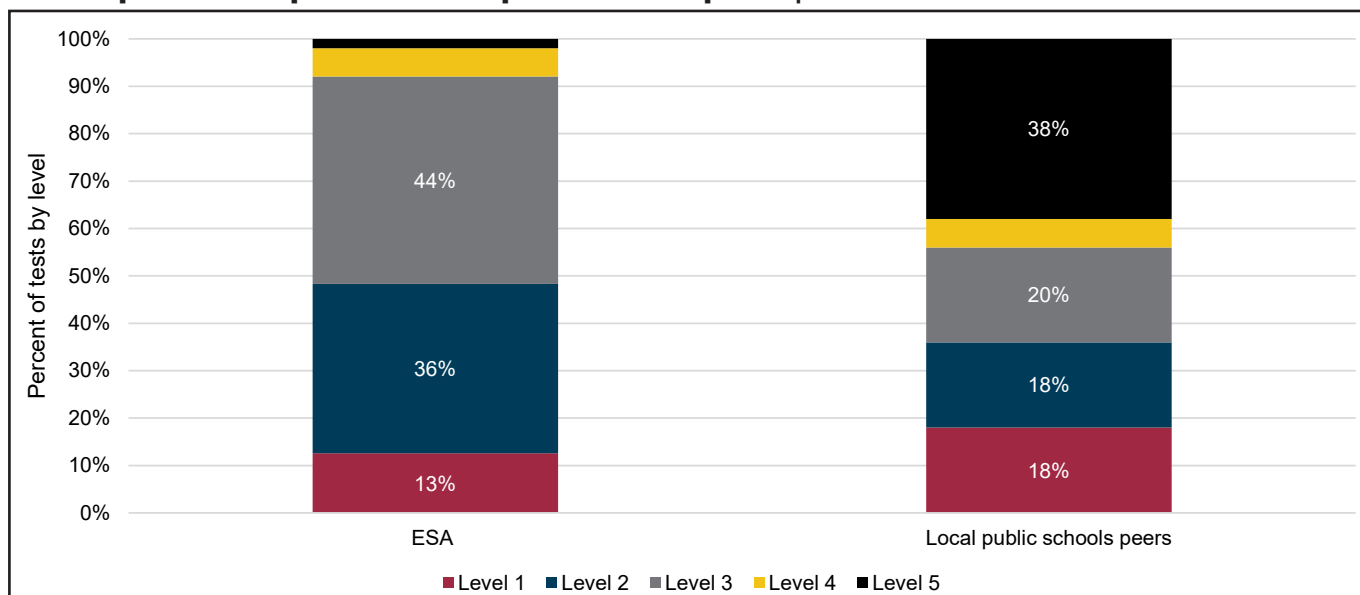
Source: OREA analysis of TVAAS data based on comparable tests included in TVAAS calculations.

Just over half of ESA students' TVAAS scores represented growth as expected or greater than expected (levels 3, 4, and 5) compared to nearly two-thirds of public-school peers

As shown in Exhibit 48, just over half of all student TVAAS tests are measuring level 3 or above, indicating about half are demonstrating growth as expected or greater than expected. The other half of ESA students, or 49 percent, are demonstrating less growth than expected.

Compared to their public school peers taking the same tests, ESA students did not grow as expected. Public schools in Memphis, Nashville, and Chattanooga had many more tests with levels 3, 4, and 5 growth results (64 percent) than their ESA peers (51 percent) on comparable tests.

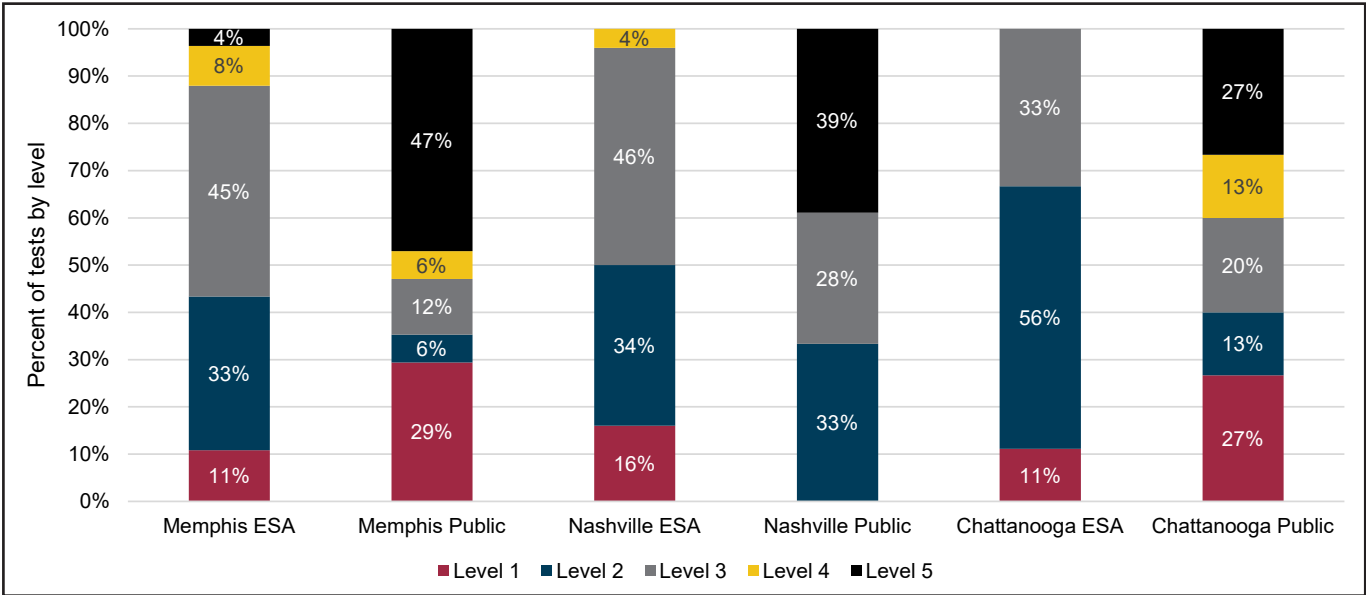
Exhibit 48: Fewer ESA students' TVAAS scores represented growth as expected or greater than expected compared to local public school peers | 2024-25



Source: OREA analysis of TVAAS data based on comparable tests included in TVAAS calculations.

When comparing ESA schools to public school peers by geographic area, the same trend is present. ESA students did not demonstrate growth as expected compared to their local public school peers on the same tests. While more Memphis ESA students received scores showing growth as expected or greater (57 percent) than ESA students in Nashville (50 percent) or Chattanooga (33 percent), growth of ESA students in all three locations was less than their public school peers. In all three geographic areas, at least 60 percent of public school students received scores showing growth as expected or greater (60 percent in Chattanooga, 65 percent in Memphis, and 67 percent in Nashville).

Exhibit 49: ESA student growth is less than public school peers, as determined by TVAAS scores | 2024-25



Note: Subject and end-of-course tests given in ESA schools are compared to the same tests in public school districts, even though public school districts may include additional tests in their overall reporting.
Source: OREA analysis of TVAAS data based on comparable tests included in TVAAS calculations.

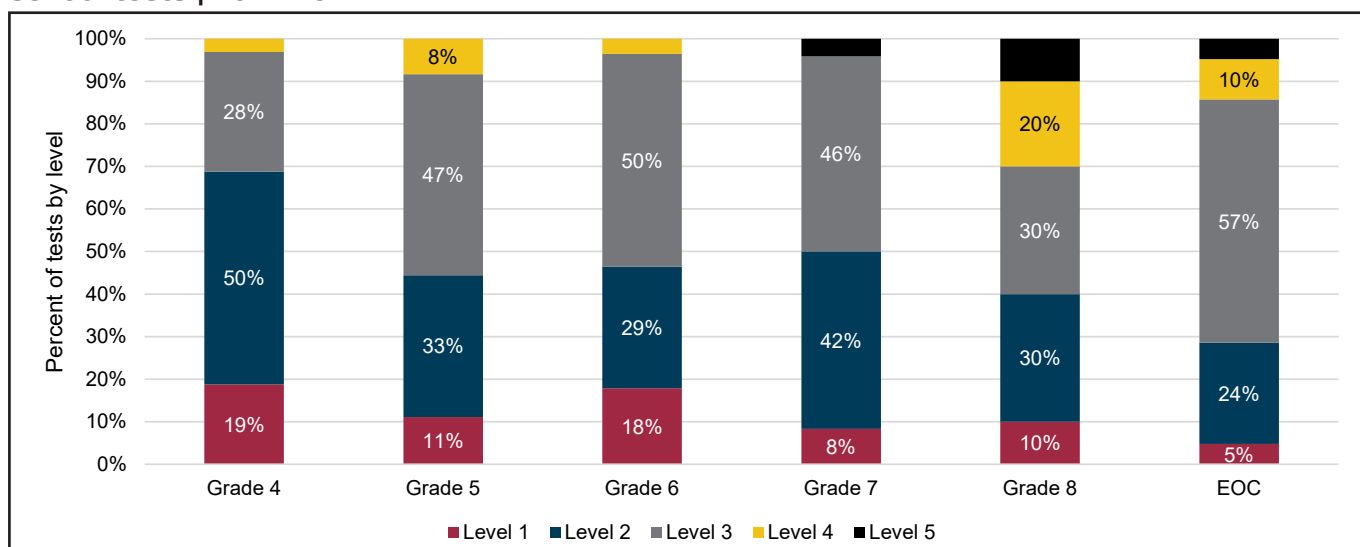
TVAAS scores by subject/grade level test

As students progress in school, their TCAP tests shift away from grade level subject tests and toward end-of-course (EOC) assessments. Depending on the school, its curriculum, and its policies, students may take these courses (and related exams) in differing grades. For example, some schools may offer Algebra I to 8th graders before Geometry, while other schools may require all high school 9th graders to take Geometry before the Algebra sequence.¹¹¹

As shown in Exhibit 50, as students progress through elementary and middle school grades and then to EOC tests, the share of level 1 and 2 TVAAS scores declines. This shift could be due to several factors, including additional data points for students (and therefore a better model to predict growth according to TVAAS), more comfort in a given school after many years of enrollment, more maturity from students in how they handle courseload and testing responsibilities, or other factors not accounted for in the overall test-level data.

¹¹¹ OREA has not collected information regarding specific sequencing of EOC coursework for ESA participating schools.

Exhibit 50: ESA students' TVAAS scores improve toward expected growth after middle school tests | 2024-25



Note: End-of-course (EOC) tests may be taken by students enrolled in various grades and are not grade-level specific.
Source: OREA analysis of TVAAS data.

As ESA students take additional tests and gather additional data points in TVAAS calculations, these results will shift over time. Prior studies on school choice programs indicate that students' performance on assessments improve with more time in the same school. In future years, additional data will provide more information in evaluating ESA students' academic performance trends.

TDOE can suspend or terminate a school's participation in the ESA program due to low academic performance

Tennessee State Board of Education rules stipulate that TDOE can suspend or terminate a school's participation in the ESA program due to low academic performance. In SBE rule, low academic performance is defined as "failure of participating students to make academic progress as demonstrated by multiple performance measures including...lack of progress or growth on the TCAP tests...or any nationally normed assessment utilized by the participating school."¹¹² Current State Board rule allows TDOE to monitor, suspend, or terminate a school without intervention from SBE. As of August 2025, no schools had been suspended or terminated from the program due to low academic performance. TDOE staff told OREA that they continue to monitor academic progress based on TCAP scores and share TCAP information in TDOE's annual report. However, TDOE was unable to produce a rubric, checklist, or other monitoring guideline document for OREA review.

Parent and school satisfaction

The ESA program relies on parent participation and school participation and each group's related satisfaction with program requirements and operations to continue growth each year. OREA analyzed TDOE's parent satisfaction survey results, OREA's school satisfaction survey results, and OREA interviews with a sample of schools to evaluate parents' and schools' satisfaction with the program and their suggestions for improvement.

¹¹² State Board of Education Rule 0520-01-16-.08(10).

As required by law, TDOE administers an annual parent satisfaction survey

Aside from TVAAS and TCAP data, the only other annual measure of data collection required by state law is a parent satisfaction survey administered by TDOE.¹¹³ TDOE uses the survey to collect insights into improving the program's implementation based on responses from parents. State law requires that this survey contain the following information:

- parental satisfaction with the program, including recommendations, comments, and concerns;
- whether the parent terminated a student's participation and the reason for termination;
- methods to improve the effectiveness of the program; and
- the number of years a student has participated in the program.

To date, TDOE has administered three parental satisfaction surveys, which can be found in Appendix O and Appendix P. OREA reviewed the parental satisfaction surveys and found that they broadly include the components required in state law.

For students who withdraw from the ESA program during the school year and terminate their ESA accounts, TDOE collects student information in a separate form and not as part of the parent survey. (See page 43 for more details on the form used for student withdrawals.) The parental satisfaction survey, sent to current ESA families, includes a question to determine if the parent plans to renew the ESA account for the following year. A parent may reply with an explanation as to why the family is not renewing. If the account is not renewed through the ESA application process, the account closes at the end of the school year. TDOE's process of terminating an account is not contained within the survey. The survey includes one open-ended response to provide recommendations, concerns, or share personal stories of how the ESA program has positively impacted parents and students. This question is optional for all families.

While not required by state law, the 2022-23 parent satisfaction survey collected demographic information on students, questions regarding individual school satisfaction, and questions to verify school compliance with the laws and rules of the program.¹¹⁴ Subsequent years' surveys did not include this information; questions for demographic information were transferred to student applications, and the other questions were removed. Because future surveys do not include these questions, trends over time are difficult to identify.

TDOE's annual survey contains satisfaction questions measured on a Likert scale (i.e., strongly agree to strongly disagree; highly satisfied to not very satisfied), single response options (yes/no/unsure), and one to two open-ended response options. The survey was distributed electronically to families in the month of May in 2023, 2024, and 2025. Email reminders were sent to parents who did not complete the survey. The first year's survey (2023) included follow-up by ESA staff using phone calls and emails.¹¹⁵ Each year's survey offered translation options on the website. The survey instrument for each year is available in Appendix O and Appendix P.

OREA reviewed responses to each of the three annual parent satisfaction surveys to remove duplicate responses,¹¹⁶ analyze parental satisfaction, and examine suggestions for program improvement.

¹¹³ TCA 49-6-2606(b)(2).

¹¹⁴ These questions were related to whether parents received a physical report of their student's academic progress, participation in sports, and the opportunity to use a services plan for students with IEPs in prior public school settings.

¹¹⁵ The first-year survey TDOE shared included specific follow up instructions and timelines. These were not present on the survey instrument for subsequent years.

¹¹⁶ Responses were considered duplicates when the long-response options contained the exact language word-for-word in such a way that it was not a common response (e.g., parents explaining a single student's success in the program in detail). Responses submitted before the survey was distributed, perhaps as a trial within TDOE, were also removed from the data.

The response rate to TDOE’s annual parent satisfaction survey has declined each year, from 96 percent in 2023 to 15 percent in 2025

In its first year, TDOE received responses from 327 parents representing 433 students; this accounts for 96 percent of all participating students in 2022-23.¹¹⁷ In its second year, TDOE received responses from 582 parents representing 844 students, which accounts for 41 percent of all participating students. The third-year survey received 385 responses, representing 566 students or 15 percent of participating students. When OREA asked about survey solicitation, TDOE staff shared that their role was to spread awareness regarding the opportunity to complete the survey, and parents are not mandated to complete it. State law requires TDOE to administer a survey to parents, but it does not require a minimum response rate.¹¹⁸ Generally accepted best practices regarding survey response rates, however, caution against sharing results from surveys with a low response rate. The parents who responded to TDOE’s survey may be biased in various areas: these may be the families who communicate most frequently with TDOE, who are more technologically savvy, who read and respond to emails more frequently, or who are more inclined to open emails in English. Non-response bias, or the viewpoints not represented due to families not responding to the survey, could shift the responses in a significant way given so few families completed the survey in the past two collection years.

Exhibit 51: Survey response rates dropped between 2022-23 and 2024-25

	Responses received	Participating students represented
2022-23 Parent Survey	327	96%
2023-24 Parent Survey	582	41%
2024-25 Parent Survey	385	15%

Source: OREA analysis of TDOE data.

Parents are highly satisfied with the program, based on results from each year’s survey

OREA used the TDOE’s survey response options to convert parent satisfaction scores into a 5-point scale; parents who responded *highly satisfied* scored a 5 while *highly dissatisfied* scored a 1. These scores were averaged to determine overall satisfaction each year. In the first year’s survey (2023), parents in both Memphis and Nashville were highly satisfied, with average satisfaction scores of 4.68 and 4.78, respectively, and 4.71 overall.

In the second year’s survey (2024), parents were still highly satisfied with an average score of 4.77. Satisfaction levels were high regardless of zoned district. However, years of participation in the program was slightly significant ($p = 0.048$); each additional year of participation increased satisfaction by 0.077 points on the 5-point scale.

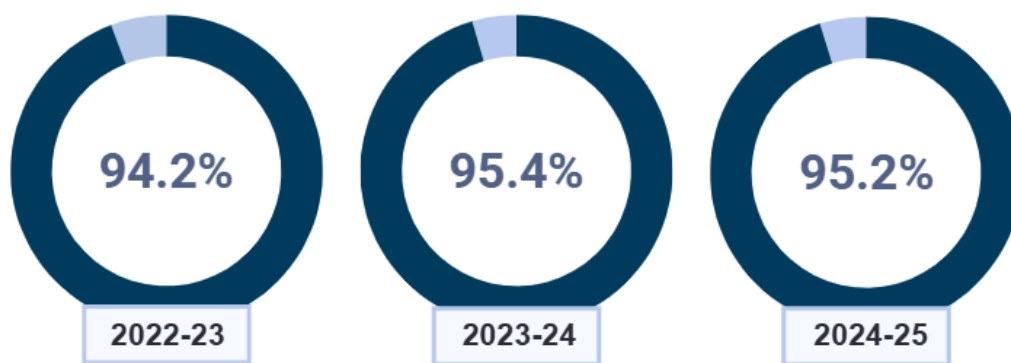
In the third year’s survey, parents remained highly satisfied with an average score of 4.76. Years of participation remained slightly significant ($p = 0.031$) with each additional year of participation increasing satisfaction by 0.06 points, slightly lower than the prior year’s survey. Parents who are more familiar with their non-public schools, the ESA funding processes, and ESA program expectations may be more satisfied with the program. However, the low response rate of the survey remains a barrier to interpreting results with reliability; increasing the response rate overall would make the results more valid when considering program operations and potential changes to improve efficiency.

The average satisfaction scores from ESA parents for the first three years as a percentage are shown in Exhibit 52. In the first year, parents’ average satisfaction was 94.2 percent. In the second and third years, parents’ average satisfaction was just over 95 percent.

¹¹⁷ Some families have multiple students participating in the ESA program. Responses include fields to determine total number of students separate from total number of parents responding to the survey.

¹¹⁸ TCA 49-6-2606(b)(2).

Exhibit 52: On average, at least 94 percent of parents who completed TDOE's survey were satisfied each year



Note: TDOE reports total satisfaction in the ESA Annual Report, which is the sum of the percent of parents who responded “agree” or “strongly agree” when asked to agree with the statement “I am satisfied with the ESA program.” For each of the first three years, TDOE has reported that 99 percent of parents agree or strongly agree with the statement. OREA used a five-point scale to reflect the overall average score from “strongly disagree” to “strongly agree.” Both are valid measures of calculating parental satisfaction.

Source: OREA analysis of Tennessee Department of Education data.

Across all three years, over 90 percent of surveyed parents reported a positive experience with the ESA program

In each of the annual parent satisfaction surveys administered by TDOE, parents were asked to share personal stories about their experiences with the ESA program. On the 2023-24 survey, this question was phrased: “Finally, please share how your student has benefitted from this program. We welcome all personal stories and experiences. While we may share portions of your story in our publications, we will not attribute quotes to you by name.” This open-ended question was optional. OREA reviewed all responses to this question to analyze the proportion of positive and negative sentiments, as well as the most common experiences mentioned in each category.

Across all three years, responses to this question were overwhelmingly positive. In the 2022-23 survey, of 151 total responses, 90 percent shared positive experiences, 7.3 percent were neutral (for example, responses such as “N/A”), and 2.6 percent were negative. Of the four negative responses, three also contained a separate positive comment about the ESA program. In the 2023-24 survey, of 305 total responses, 95.1 percent were positive, 3.6 percent were neutral, and 1.3 percent were negative. In the 2024-25 survey, of 209 total responses, 93.3 percent were positive, 4.8 percent were neutral, and 1.9 percent were negative.

The most common themes in parents’ positive responses were consistent across all three years. Parents most often praised the program for making their child’s school of choice more affordable or accessible, helping their child perform well academically, and providing a positive school environment, such as smaller class sizes or a safer setting. One additional theme from parent surveys across all three years was that parents were thankful for the ability to enroll their children in a Christian environment or a school that taught religion alongside academics.

There were no recurring negative themes in any year. Each year had four negative responses, and none of these shared the same criticism. When combining all negative responses across the three years, two themes appeared more than once. Two parents said their chosen school remained unaffordable despite receiving an ESA award, and two others were dissatisfied with the lack of sports opportunities at their child’s school.

Improved communication from TDOE to parents was the most common recommendation for the program among surveyed parents

OREA reviewed responses to the open-ended survey questions that ask parents for recommendations and additional comments across all three years. Although the exact questions varied, TDOE asked parents for recommendations to improve the ESA program each year. This question was not required for survey completion. The response rate to this question increased over time, from 38.2 percent in 2022-23, to 43.8 percent in 2023-24, and 53.8 percent in 2024-25.

Across all years, the most common response was to offer no recommendation. Examples of this would be a parent responding with “N/A” or using the comment box to express satisfaction with the program. The proportion of no recommendation responses also increased over time, from 59.5 percent in 2022-23 to 70.7 percent in 2023-24 and 72.9 percent in 2024-25.

OREA analyzed responses to the open-ended question asking for recommendations to improve the ESA program and grouped responses by theme. In each year, the most cited area for improvement was better communication from TDOE to families. Examples included unresolved questions about the program, requests for clearer information from TDOE, and requests for informational resources or staff who can assist in languages other than English.

Exhibit 53: Parents requested improved communication in all three years

	2022-23	2023-24	2024-25
Most frequent parent feedback for program improvement	Improved communication (16)	Improved communication (30)	Improved communication (18)
	Make the program easier to use and apply for (7)	Expanding the ability to buy uniforms with ESA funds (21)	Expanding the ability to buy uniforms with ESA funds (14)
	Increase the eligibility criteria (7)	Faster disbursement of ESA award to parents (9)	Increased award amounts and how funds can be spent (11)

Note: Number of parents who submitted the recommendation are in parenthesis for each response and year.

Source: OREA analysis of Tennessee Department of Education data gathered by TDOE's ESA parent survey.

The only other recommendation that appeared in multiple years was to expand the ability to buy uniforms with ESA funds. Parents recommended adding more approved vendors to the ESA marketplace and receiving reimbursements or specific award allotments for uniform purchases. They also shared general frustration from trying to purchase uniforms on the marketplace.

The first year's survey provided additional information on school satisfaction and program compliance

In the 2022-23 survey, TDOE asked parents questions regarding satisfaction with their student's academic progress, school of choice, and non-public school communication. TDOE also asked parents questions related to program compliance, including if the school provided the parent with a written report of the student's academic progress¹¹⁹ and if students with IEPs were offered information regarding an ISP. (See page 35 for more information about ISPs.)¹²⁰ Responses from these survey response items are in Exhibit 54. The survey also asked if the student continued participation in certain sports from the prior year in a public school.¹²¹ For this question, responses indicate that 83 students participated in sports in their first year of ESA participation,

¹¹⁹ The requirement to provide the parent a written report of the student's progress is a school requirement per State Board of Education Rule 0520-01-16-.08(2)(a).

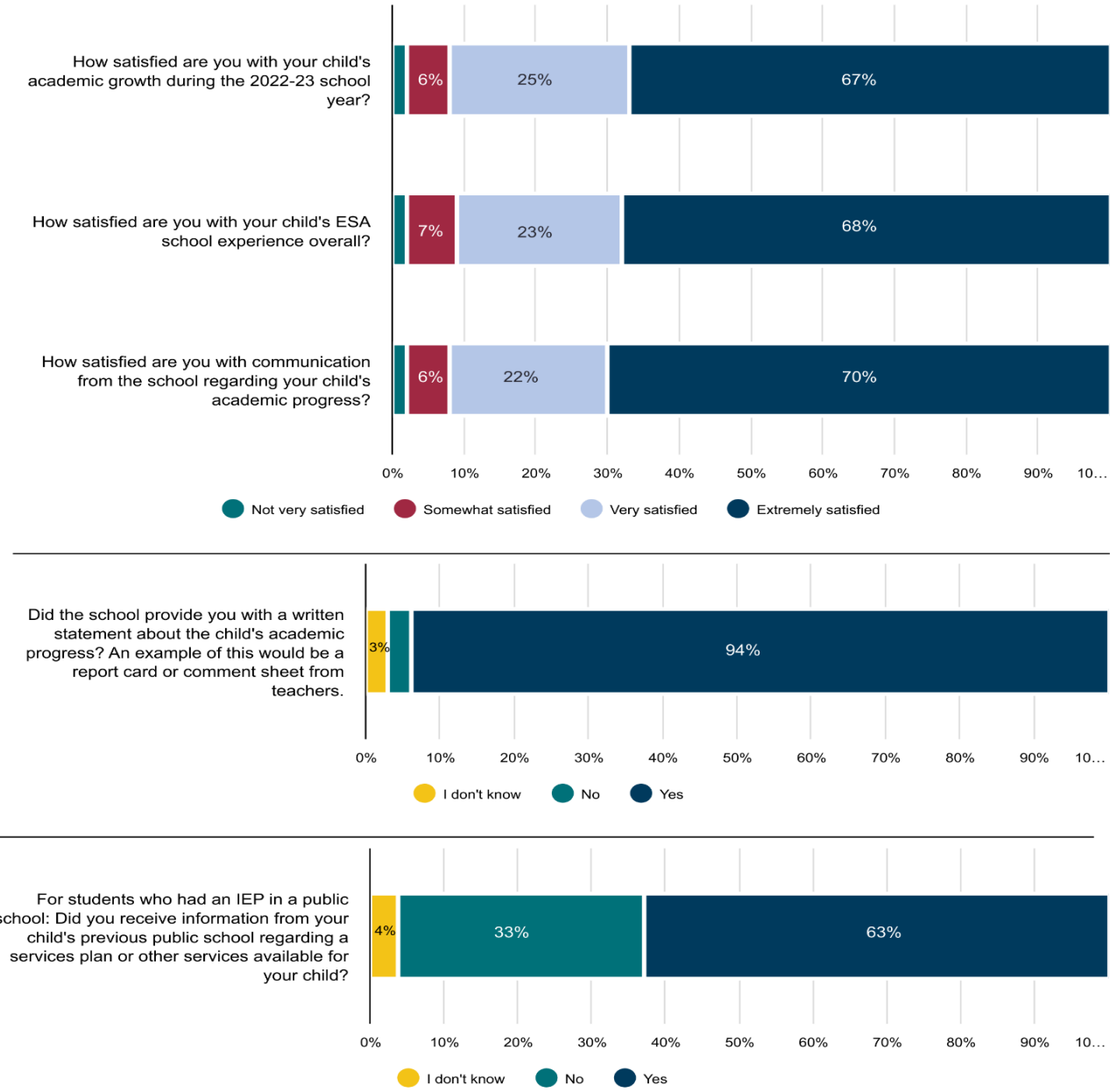
¹²⁰ TDOE stated that these questions were removed from the survey after the first year because they were focused on the general satisfaction with the non-public school rather than the parent's satisfaction with the ESA program, and by focusing on the latter, TDOE would have better insights for improving the program's implementation.

¹²¹ State law (TCA 49-6-2603(k)) includes a provision that a student is ineligible to participate in a sport sanctioned by an association that regulates interscholastic athletics (e.g., TSSAA) for the first year of receiving an ESA if the student attended a Tennessee public school and participated in the same sport in the year immediately preceding the ESA and if the student has not relocated outside the LEA in which the prior school is located. While state law indicates a student is ineligible to participate in a sport the first year as an ESA student if he or she participated in the same sport in the prior year in a public school, state law does not stipulate an enforcement agency. It is likely this enforcement is up to the interscholastic agency, such as TSSAA, in partnership with non-public school athletic departments.

and of those, 44 students participated in the same sport that the student previously played in public school. As of October 2025, TDOE does not collect or monitor these compliance components in any formal processes.

In general, parents were satisfied with their ESA school, their student’s academic progress, and school communication. Ninety-three percent of parents responded that they did receive a written report on their children’s academic progress, which is a school requirement for ESA participation.¹²² Furthermore, for students who previously had an IEP in a public school, 63 percent responded that they received information regarding a services plan to continue some special education services in the non-public school environment.

Exhibit 54: Survey response items from 2022-23 provide parent feedback on ESA schools and program compliance



Source: OREA analysis of Tennessee Department of Education data.

¹²² State Board of Education Rule 0520-01-16-.08(2)(a)(1).

OREA administered a school satisfaction survey with a response rate of 98 percent

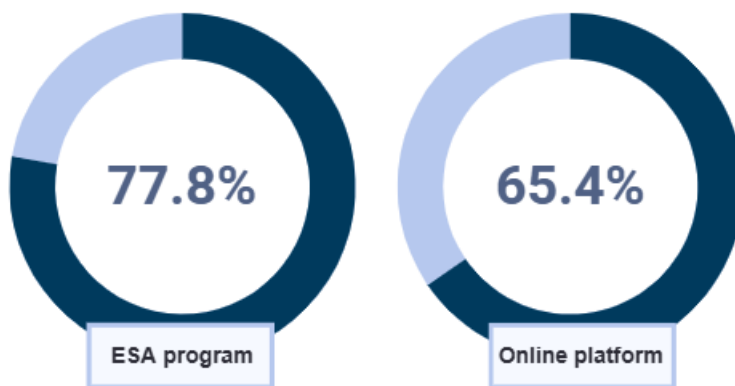
While TDOE collects information on how satisfied participating parents are with the program as required by law, state law does not require TDOE to collect information regarding how satisfied participating schools are with the program. TDOE's satisfaction surveys are limited to parents. To evaluate school satisfaction, OREA emailed a survey to all 97 participating schools in July 2025. The response rate was 98 percent with two schools not completing the survey.¹²³

OREA's survey included six questions with Likert scale response options to capture individual schools' satisfaction with TDOE, state policies related to involvement, and the online platform used for family applications and funding disbursements.¹²⁴ Responses were coded from low (1) to high (4) with "no opinion" as an option (0); means of each survey item are shown in Exhibit 55.

Participating schools are fairly satisfied with the ESA program

Participating schools were asked four questions related to overall ESA program satisfaction and two questions specifically related to the online platform. OREA grouped the questions to calculate an overall satisfaction rate of 77.8 percent for the program as a whole and 65.4 percent for the online platform.

Exhibit 55: On average, schools are 77.8 percent satisfied with the program and 65.4 percent satisfied with the online platform



Source: OREA survey of participating schools.

Overall, school satisfaction responses were similar regardless of school location and years of participation. Participating schools were more satisfied with the overall ESA program and less satisfied with the online platform's functionality for parents, similar to OREA's analysis of TDOE's parent satisfaction survey. Responses varied regarding state involvement, participating families' ability to use the online platform, and satisfaction with the e-wallet for funding disbursements.

¹²³ While there were 97 participating schools in 2024-25, one school did not continue participation and another did not respond to the survey request. One school operates both a middle school and a high school and responded to the survey only once. For these reasons, survey responses will appear as 94 total schools.

¹²⁴ Schools responded to these questions in the same OREA survey mentioned previously that captured school-level characteristics. Full survey responses are available in Appendix H.

Exhibit 56: Most schools are fairly satisfied with the ESA program



Source: OREA participating schools survey; July 2025.

Schools’ satisfaction scores among the three cities and the virtual schools were similar, as shown in Exhibit 57. Chattanooga area participating schools were more satisfied than other geographic areas while Nashville schools and virtual schools were least satisfied.¹²⁵

Exhibit 57: Chattanooga schools are slightly more satisfied than Memphis, Nashville, and virtual schools



Note: For Chattanooga, n = 17. For Memphis, n = 39. For Nashville, n = 34. For virtual schools, n = 4.
Source: OREA participating school survey, July 2025.

Additional questions on the survey asked schools what changes, if any, were made at the school level to participate in the ESA program. Some of the most common changes were adjustments to school promotional materials and changes in school admissions and financial aid processes and calendars. Some schools reported hiring additional staff or making changes to test preparation, but these responses were infrequent. Full survey results are available in Appendix H.

A final section on OREA’s school survey allowed schools to leave comments pertaining to the ESA program, TDOE, or the efficacy of the program. According to the 41 participating schools that answered the open-ended question, the best metric to measure efficacy of the program is usage: re-enrollment in the program as a whole, growth of the program (number of new students participating each year), and students returning to non-public schools. Additionally, schools replied with comments regarding the necessity of TCAP testing when they already offer their own nationally normed assessment to all students. Some schools responded that ESA students taking a different test is “unfair” or “discriminatory” to the low-income ESA students. Finally, some schools noted that the differences between the school’s admissions cycle (including financial aid offers and enrollment contracts) and the ESA application process causes the school additional strain, especially with

¹²⁵ An additional pairwise comparison using the Bonferroni correction indicates that there is a statistically significant difference in satisfaction between Chattanooga and Nashville schools; schools in Nashville are less satisfied with the program than schools in Memphis or Chattanooga. Nashville’s mean difference is 4.53 points lower than Chattanooga (95 percent confidence interval between 8.79 and -0.27). There were no other statistical significances between school locations regarding overall satisfaction. For more information on the statistical analysis of school satisfaction, see Appendix I.

an increase in the number of ESA students enrolling each year. See page 33 of this report for a comparison of a typical school timeline and the ESA timeline.

OREA conducted in-person interviews with administrators from 10 participating schools

To hear more about schools' experiences in the first three years of the ESA program after reviewing survey responses, OREA conducted in-person, semi-structured interviews with administrators from 10 participating schools in September and October 2025. To select schools to interview, all participating schools from 2023-25 were sorted on five metrics, including TCAP proficiency rates for math and ELA, percent of student body receiving an ESA, school-based support for the ESA program (including number of changes made to implement the program, overall satisfaction with the program, and school-based promotion of the program), and years of ESA participation. In total, OREA interviewed administrators from 10 schools that represented high and low scores based on each of the identified metrics across Memphis, Nashville, and Chattanooga. OREA visited nine of the schools that were interviewed; one interview was conducted off-site.

Communication from TDOE could be improved

When asked about receiving information from TDOE, schools' reactions were mixed on the helpfulness and responsiveness of communication methods TDOE employs. Some cited the once-monthly online video call (referred to as "office hours" by TDOE) as helpful to hear questions from other schools and receive important dates. A few schools shared that while they attended these meetings with questions, their questions were either not answered or the information given was incorrect.

TDOE emails an informational newsletter to families and schools and has cited this as one of the main sources of ESA information dissemination outside of office hours. Originally distributed as separate monthly newsletters for families and schools between October 2023 and December 2024, TDOE combined these into one newsletter beginning in January 2025. In 2025, TDOE distributed this combined newsletter in January, April, July, and October before announcing a change from a monthly to a once-quarterly cadence. Based on OREA interviews, schools' thoughts on the ESA newsletter were mixed: some said it was helpful, one school leader said it was too long, and one school leader said information contained in it was inaccurate, particularly related to deadlines and important dates and made planning difficult.

Schools' awareness of available TDOE resources for the ESA program was mixed. While some schools were familiar with links on the ESA website and the ESA staff contact list, many had questions regarding information that can be found in the handbook. For example, a few high school leaders were unaware of the shifting account permissions when a student turns 18 (considered the "age of majority" for the program) and legacy student account access. These were schools that had students who turned 18 in the prior year and who graduated from high school. Additionally, some schools mentioned the importance of receiving parent feedback as a measure of program efficacy; schools were unaware that TDOE solicits responses annually through the parental satisfaction survey.

Many schools reported using trial and error to learn the online platform, and in all schools except for two, a single current employee from TDOE's ESA team was referenced as the "go to" person if the school had a question. While this employee is not a part of a communications team or a director within the ESA team, schools mentioned that this individual was helpful and could find an answer to any question. The ESA team has 22 FTE positions. Five other individuals were named as helpful by school administrators in OREA interviews. One school cited high TDOE staff turnover as an obstacle to receiving information for the ESA program.

The online platform is complicated for parents to use

Every school interviewed cited issues with the online platform. The most common complaint was that the steps a parent needed to complete to allocate and spend funds were complicated and unpredictable. For example, after a parent is approved for an ESA, a period of time passes before the parent must return to the online portal and complete a contract with TDOE. This period of time could be a few days or a few weeks, according to schools' experiences. After signing the contract online, more time passes before the parent must return to complete a budget. Days or weeks after that step, the parent must allocate funds for the first quarter of the school year and before a department-set deadline. For families with multiple children, these steps may not be available on the same day for each child, and schools report that parents may miss a step or not know that they need to return to the portal for the next step. Not completing steps by the deadline could result in delayed access to funds or a closed ESA account.

Further complicating parents' confusion with the online platform is the lack of training and guidance available to families. At least two schools shared that the school provided significant support to families navigating the application including one school that created step-by-step guidance for parents to use. Schools spend a considerable amount of time "hand holding" and "spoon feeding" parents to help them through the platform steps. This includes sending individual emails and making phone calls, sometimes in languages other than English, to assist families. When asked what communication parents receive from TDOE regarding portal actions, schools' responses were mixed; one school shared that TDOE emailed parents when a step was ready to complete, while others claimed there was no communication. For schools without an individual to manage the ESA requirements (as part of an existing role or a standalone position), families may face more difficulties accessing funds, and in some cases, miss one or more steps that result in forfeiture of an ESA.

Because of the complications of paying tuition online, some schools acknowledge that they do not promote the use of funds for expenses outside of tuition, such as technology, summer programs, or tutoring. For schools where tuition exceeds the ESA amount, schools compared the Education Freedom Scholarship (EFS) programs' automatic allocation toward tuition and expressed their desire for the ESA program to follow suit, as eligible families use most of their ESA for tuition.¹²⁶

Schools shared that having access to view a student's status in the portal during the application process would be helpful. Even for students who are returning to the same school to continue using an ESA award, a school cannot view the student's acceptance until a parent has been approved by TDOE and designated the school as the school of enrollment on the platform. At least one school stated that parents share their login information with school staff because the process is so complicated for families; not all families are comfortable with technology and the online platform, according to schools OREA interviewed.

Schools would rather submit scores from their own nationally normed tests

State law requires that students who participate in the ESA program in grades 3-11 must be administered the math and ELA TCAP assessments. Participating schools in Categories I, II, or III also administer a nationally normed assessment to all students as a condition of their accreditation for the same grades in math and ELA. For some ESA schools, both ESA recipients and non-ESA students take the TCAP. For schools that assess students using a nationally normed test, several schools stated that ESA students leave class in order to take the TCAP. In at least one interviewed school, these students take the TCAP in place of the school's test in the spring, limiting the school's ability to measure progress using tests that include a fall and spring test administration.

¹²⁶ With the exception of virtual schools, the median tuition amount for ESA schools is at least \$1,000 more than the ESA award amount. State law allows parents to choose how to allocate ESA funds and more than 95 percent of ESA funds go toward tuition annually. In contrast, the Education Freedom Scholarship program funds are automatically allocated to tuition and fees with excess funds available for other expenses associated with enrollment in a non-public school.

Many schools claim that the results from the TCAP are not useful for them. According to school administrators, the TCAP standards are not aligned to the school's curriculum, the TCAP results are not delivered in a timely manner, and students are not allowed accommodations on the test, including for English language learners. In multiple interviews, schools critiqued the TCAP requirement as compared to the testing requirement for the EFS program, which requires the school to submit the results of the nationally normed test without needing to administer the TCAP as an additional test.

Misalignment of school admissions timeline and the ESA timeline is frustrating

For some schools, applications for enrollment are submitted on an ongoing basis, including after the start of the new school year. For many schools OREA interviewed, however, applications for enrollment open 10 months before the start of the new school year. School admissions processes may include an inquiry form with basic contact information, a more detailed student application, a school tour, an admissions test for aptitude, submission of report cards and teacher recommendations from a prior school, a student visit day, interviews with teachers and administrators, and a separate financial aid application. Occasionally, a school may partner with a local scholarship group that supplements a school's financial aid.

For many ESA schools, including those schools with consistently strong enrollment or waitlists, offers of school admissions are sent to families by February. These offers may include a financial aid offer and a contract for families to sign. At the same time, the ESA application portal is opening for families to begin the ESA process; approval for an ESA award may take up to six weeks. Families may receive an offer from a school and sign a contract before confirmation of ESA approval and before ESA amounts are finalized, which happens in July or later. School account payments vary based on the individual school; payment plans for tuition and other fees not paid through financial aid usually begin between April and August. While some schools have made language changes within their school contracts to allow a family to exit the contract if a student is not approved for an ESA, schools report that families are hesitant to sign a contract before knowing their exact monthly payment. In other words, the delay of the ESA approval and award amount impacts a family's ability to confidently enroll in a non-public school of their choice. This delay impacts a school's ability to plan financially for the coming school year. According to school leaders, many non-public schools operate on thin margins, using enrollment numbers and tuition payments to create budgets that include the necessary number of available teacher positions, salaries, supplies, professional development opportunities, and other operational needs. For smaller schools or schools with less community-based fundraising support, the number of students enrolling with an ESA award can impact these planning decisions at the school level.

Additional comments and concerns raised in interviews

During school interviews, OREA heard additional comments from multiple school leaders. Many of these were outside of the semi-structured interview questions and part of the natural course of conversation.

Many school administrators stated that they have made changes and adjusted financial aid processes to make the ESA – and now EFS – awards part of the school's strategic budget plans. Administrators expressed concerns that potential legislative changes to the non-public school choice programs may result in students losing access to these schools despite satisfaction with the non-public school. Additionally, many schools shared parts of the EFS program that are easier to navigate than the ESA program, including the online portal and the TCAP testing requirement. For the EFS program, schools are not required to administer the TCAP and can submit results from the school's nationally normed assessment. Because the EFS program stipulates that funds must be used for tuition before other expenses, many schools shared that EFS families have fewer complications with the online portal, and processing payments is easier.

Another topic that came up in school interviews related to TDOE communication was school participation requirements. Schools agree to 16 assurances on the ESA school application.¹²⁷ One assurance states that the school will conduct criminal background checks as required by state law¹²⁸ and SBE rule.¹²⁹ SBE rule mandates that these background checks include a fingerprint-based criminal records check.¹³⁰ Category I schools submit these to TDOE because TDOE is the approving agency for Category I schools. Among schools OREA interviewed, Category II and III schools reported that no one from TDOE has asked to see the results of the background checks, and only some schools submit them to their accrediting agency as part of re-accreditation. When asked, TDOE stated that monitoring this compliance piece is part of the Non-public School team's role, not the School Choice team. It is unclear which entity has responsibility for ensuring the completion of and reviewing the schools' background checks. However, based on responses from schools, it is possible that no entity is ensuring the required fingerprint-based background checks are completed. In addition to this step, schools also expressed confusion regarding which criminal histories would preclude someone from employment in a non-public school. Schools expressed a desire for greater clarity from TDOE regarding this requirement.

Finally, most schools shared their belief that the ESA program is well-designed to avoid fraud on the part of schools or families. One school raised a concern regarding school-based tutors who are permitted to set their own tutoring rates for ESA students. Given that a school may be aware of how much remains in a student account after tuition has paid, schools may encourage higher tutoring rates for ESA students (and only provide these services to ESA students). More than one school questioned TDOE's process of verifying federal tax information submitted as part of the student application. TDOE stated TennCare Medicaid documents are verified using the TennCare portal; federal tax returns are not verified with the IRS.

ESA program implementation and oversight

With few exceptions, TDOE is responsible for implementing all aspects of the ESA program based on Tennessee state law and State Board of Education rule.

TDOE's program administration and data collection are insufficient in some areas

For the most part, TDOE meets the minimum requirements outlined in state law and rule for the administration of the program. In some instances, TDOE's implementation has been technically compliant but practically deficient. For example, a required component of implementation is the parent satisfaction survey. While TDOE does distribute this survey to parents annually, the response rate represents fewer than one in five participating students. In TDOE's annual report, the response rate is not made publicly available. TDOE meets the minimum requirement of distributing the survey but does not collect a sample of responses to report the data with validity. In some school interviews, schools were unaware of the parent satisfaction survey. In an interview, one school leader told OREA that they spoke to an ESA parent who, after looking through her past emails, could not find the invitation to complete the survey.

TDOE is also required to strive to ensure parents of low-income students are aware of the ESA program and eligibility requirements. While TDOE does share information about the ESA program on the ESA website and may send flyers to local health departments, TDOE does not specifically advertise the program to low-

¹²⁷ The 2024-25 school application included 16 assurances. Three assurances were added for the 2025-26 school year, including school compliance with the SBE rules for non-public school approval, agreement that school participation may be revoked for failure to comply with laws and policies, and agreement that the school will not provide eligibility advice to prospective applicants.

¹²⁸ TCA 49-6-2607(e).

¹²⁹ State Board of Education Rule 0520-01-16-.02(5).

¹³⁰ The State Board of Education passed a rule to eliminate the fingerprint requirement of the background check process. However, upon SBE's presentation to the Joint Government Operations Rule Review committee on November 20, 2024, Representative G. Johnson raised concerns regarding recordkeeping practices for ESA schools if the rule change were to move forward. TDOE and SBE were unable to affirm that results of the background checks would be available on site if the rule were to go into effect. The rule was withdrawn and has not been refiled as of October 2025.

income families, though it is required to do so by state law.^{131, 132} As a result, schools report that parents are unaware of the ESA program until first expressing interest in a non-public school, which may limit student applications to those who were already considering a non-public school despite any tuition costs. Between the ESA program's first application cycle in July 2022 and October 2025, there have been three social media posts regarding the program. The first, on February 2, 2024, announced the open student application. On December 23, 2024, TDOE shared the ESA annual report. Finally, on January 28, 2025, TDOE shared a graphic with information for applications and student enrollment deadlines. On the other hand, TDOE shared eight posts about the IEA program in the same time frame, and TDOE shared 37 posts about the EFS program in 2025 alone.

State law also requires that parents report a student's graduation to TDOE.¹³³ TDOE created a form for participating schools to complete and submit this information to TDOE, which, even if more practical, is a departure from specifications in state law.

TDOE's data collection processes have shifted over the first three years of program implementation, at least in part due to the shift from paper applications to an online application portal. However, the data requested – and subsequently collected – over the years has changed as well. For example, information recorded from student applications is stored exactly as entered, even if incorrect. While this information may be corrected elsewhere, it is not verified in a single location. This makes tracking year-over-year responses difficult and provides obstacles to comparing some student information with information available for public school students such as student demographics. Additionally, the response options present on the ESA student application have included “I don't know” or “other” in some years but not all years, among other variations in collected information such as country of birth and immigrant status.

TDOE compliance and fraud prevention processes are inconsistent

The ESA handbooks refer to several operational procedures, but TDOE does not consistently follow the processes outlined in these documents. For example, a section in the school handbook titled “Annual Reviews” states that TDOE will conduct annual fiscal and program compliance reviews, which may include a request for additional information regarding an account holder or related reimbursements. This handbook section is separate from the School Approval and Annual Application Renewal sections. However, when OREA asked about the annual reviews as referenced specifically in this handbook section, TDOE replied with information regarding the annual school application. TDOE did not provide evidence that it completes any random, quarterly, or annual review aside from the annual application submission process completed to become a participating school.

Another variance between stated process or policy and enacted policy relates to the student withdrawal process. Parents and schools are required to submit an online form within no more than five business days of student withdrawal notice, according to the ESA handbook and SBE rule.¹³⁴ TDOE also requires families to notify TDOE of enrollment in a new non-public school within 10 business days of withdrawal. However, because TDOE does not or cannot enforce this timeline, data collection for student withdrawals from the ESA program is inconsistent and potentially incomplete.

For other provisions related to school participation compliance, including criminal background check results, TDOE does not require any additional monitoring or submission of documentation. Many schools report they do not submit their results to TDOE nor has any state employee asked to see them.

¹³¹ TCA 49-6-2605(e).

¹³² In 2023, after low enrollment in another non-public school choice program, the Individualized Education Account (IEA) program, the Tennessee General Assembly amended IEA law to require the IEA program to “Develop and implement a process to notify parents of their child's potential eligibility to participate in the program” and notify the house and senate education committees on the process that the department develops. The report was shared in January 2024 and is available online: https://capitol.tn.gov/Archives/Senate/113GA/Committees/Education/2024/20240107_2023-2024%20IEA%20Notification%20Report.pdf.

¹³³ TCA 49-6-2606(b)(1).

¹³⁴ State Board of Education Rule 0520-01-16-.08(6).

Exhibit 58: Requirements of ESA implementation

Requirements from state law		
Program area	Statutory requirement	Relevant verification
Student application	TDOE shall verify a student's household income is not more than twice the free lunch amount using a federal income tax return from the prior year or proof the parent is eligible to enroll in TANF. This must be verified when the application is submitted and at least once a year according to the schedule and income-verification process developed by TDOE.	When an application is submitted, two ESA team members look over income documents to verify household members and income amount. TDOE also accepts TennCare eligibility documents and SNAP eligibility documents. Documents are viewed by ESA team members and are not verified with federal agencies.
School improvement grant for LEAs with no participating ESA students	TDOE shall establish a school improvement fund to disburse grants to LEAs for school improvement at the end of the first three years of the program. Unused funds must be disbursed to LEAs that have priority schools but no participating ESA students.	TDOE has disbursed \$27.6 million to 12 LEAs as part of the school improvement fund in years 1 and 2.
School improvement fund for LEAs with participating ESA students	TDOE shall administer a school improvement grant funded for the first three years of the ESA program. This grant disburses funds to LEAs based on the number of participating students who both were enrolled in and attended a school in the LEA for the full school year immediately preceding the ESA and generate TISA funds for the LEA in the fiscal year.	TDOE has disbursed \$22 million to five LEAs in the first two years of the ESA program. TDOE administers this grant in an amount representing each student who is zoned to attend a school in the given LEA and who participates in the ESA program, even if the student did not attend a school in the LEA in the prior year (e.g., kindergarten students).
Communication with parents	TDOE shall provide parents with a written explanation of allowable uses of funds, responsibilities of parents regarding ESA funds, and TDOE's duties regarding funds for eligible students, participating students, and legacy students.	TDOE includes this in the ESA handbook.
	TDOE shall post a list of participating schools on a website and include each school's grades taught and other relevant information to assist parents in selecting a school.	TDOE provides three lists on the ESA website, one each for west, middle, and east Tennessee. The lists include the school's grades, city, and school website.
	TDOE shall strive to ensure that lower-income families and eligible students are notified of the program and eligibility requirements.	TDOE states that they do not target low-income families for communication and that flyers are shared with local libraries and health departments. Information is also shared through the emailed newsletter.
	TDOE shall strive to ensure parents of students with disabilities receive notice that participation in the program is the equivalent of parental refusal to consent to receipt of services under IDEA.	Phrasing is included on the ESA student application and within the ESA handbooks. An additional FAQ document for all TDOE choice programs is posted online.
	TDOE shall adopt policies and procedures necessary for administration of the ESA program including establishing – or contracting – an anonymous online fraud reporting service and telephone hotline for reporting ESA fraud and for conducting – or contracting for – random, quarterly, or annual review of accounts.	The ESA website includes the Comptroller's fraud reporting hotline phone number as well as a TDOE-monitored form for fraud submissions. At present there is no evidence to support random, quarterly, or annual review of accounts for fraud after initial payment processing.

Requirements from state law		
Program area	Statutory requirement	Relevant verification
Reporting requirements	ESA students in grades 3-11 must be administered TCAP tests.	Students in grades 3-11 take the TCAP. Absences are allowed for specific reasons deemed valid based on the same rules public schools follow.
	TDOE shall ensure that parents report an ESA student's graduation from high school to TDOE.	Schools complete a form to report a student's graduation and diploma type to TDOE. Parents do not submit this information.
	TDOE shall ensure that a parental satisfaction survey is created and disseminated annually to parents.	A parental satisfaction survey is emailed to parents at least once.
	TDOE shall include the following in the parental satisfaction survey: satisfaction with the program including recommendations, comments, and concerns; whether the parent terminated the participating student's ESA and the reason behind termination; methods to improve the effectiveness of the program, including recommendations for improvement; and the number of years a student has participated in the program.	<p>TDOE includes required satisfaction questions and optional open-ended response options for recommendations and concerns.</p> <p>The survey includes a question regarding a parent's plans to re-apply for the ESA in the following year. This could be interpreted as addressing the required termination component of the survey. For students who terminate an ESA before the end of the school year, TDOE compiles this information on a separate withdrawal form.</p>
	At the conclusion of the fiscal year, TDOE shall produce an annual report that is posted online and includes the following: number of students participating in the program, student performance on the TCAP assessment aggregated by LEA and statewide; aggregate graduation outcomes for students in grade 12; and results from the required parental satisfaction survey.	<p>The annual report was posted online in October 2023, December 2024, and October 2025.</p> <p>The annual report includes the total number of students with ESAs, the number of students who withdrew from the program, aggregate TCAP data by LEA and statewide, and some results from the parent satisfaction survey.</p> <p>The report does not include all components of the parental satisfaction survey; namely the recommendations, concerns, and methods to improve the program are neither mentioned nor included in the report for years 2 and 3.</p> <p>The report includes the number of students who were enrolled as seniors or who graduated from school.</p>
	Data from TCAP tests must be used to determine TVAAS student growth, and TVAAS scores of each participating school shall be made publicly available on TDOE's website.	School TVAAS scores are available on the public access TVAAS website, which is linked on the ESA website.

Requirements from state law		
Program area	Statutory requirement	Relevant verification
Student accounts	TDOE shall establish separate ESA accounts for each student and verify that uses of funds are permitted under state law. TDOE shall also institute fraud prevention measures. All expenses must be pre-approved by TDOE through completing and submitting the TDOE's pre-approval form.	After a parent logs into the ESA portal, each student account is available through separate tabs. Expenses are only available for the uses present on the platform: to schools, to vendors (uniforms, technology purchases), and to tutors. Parents complete a budget form, which acts as a pre-approval form.
	Schools and providers shall provide parents with a receipt of all expenses paid using an ESA.	At this time, it is unclear what receipts are provided to parents.
	Schools shall not refund, rebate, or share funds from an account with a parent. TDOE shall establish a process for funds to be returned to the state from a school.	TDOE has established a process for funds to be returned, as some schools have had to return ESA funds due to student withdrawals mid-year.
School and LEA responsibilities	Participating schools shall comply with all federal and state health and safety laws for non-public schools.	Schools agree to these requirements on the annual school application.
	Participating schools shall certify that the school will not discriminate against students on the basis of race, color, or national origin.	Schools submit their non-discrimination statement as part of the school application.
	Participating schools shall not employ any individual who has advocated for the overthrow of the government or joined a political party that has advocated for this.	For all other provisions, including criminal background check results, TDOE does not require any additional monitoring or submission of documentation. TDOE states that the non-public school division within TDOE ensures compliance with the background check requirement, although many schools report they do not submit their results to TDOE.
	Conduct criminal background checks on employees and exclude from employment anyone who is not permitted by law to work in a non-public school as well as anyone who may reasonably pose a threat to students.	
State Board of Education responsibilities	LEAs shall provide a participating school with a complete copy of a student's school records from the public school.	Depending on the LEA and individual school, the speed at which these records are provided varies and may be delayed until after the beginning of the school year.
	The SBE shall promulgate rules allowing TDOE to suspend or terminate a school's participation in the program due to low academic performance.	SBE has established that TDOE can suspend or terminate a school's participation in the program. Metrics for determining low academic performance have not been codified into SBE rule.
TDOE requirement for OREA report	TDOE shall assist OREA in preparation of the required annual report beginning with the completion of the third fiscal year of the ESA program.	TDOE supplied OREA with documents and participated in one interview for this report. TDOE reviewed a draft of this report prior to publication and provided feedback on December 17, 2025.
Requirements from State Board of Education rules		
Program area	SBE requirement	Relevant verification
Compliance reviews	TDOE shall conduct fiscal and program compliance reviews of all ESAs according to department-developed procedures.	OREA does not have evidence that TDOE conducts any compliance reviews, nor does OREA have evidence that TDOE has procedures developed to conduct reviews, aside from the annual application process.
Student withdrawal	Schools shall notify TDOE of a participating student's withdrawal within five business days of the withdrawal.	TDOE provides a form for this, but withdrawals are not always submitted within the time frame.

Annual reporting

State law requires both TDOE and OREA to complete reports on the ESA program. TDOE's reporting includes information collected as part of program administration including the number of participating students and TCAP results. OREA's reporting requirement uses some of the same data from TDOE with a broader scope to analyze overall program efficacy.

TDOE

State law mandates that TDOE publish an annual report at the conclusion of each fiscal year that includes the following information:

- the number of students participating in the program;
- participating student performance on annual TCAP assessments, aggregated by LEA and statewide;
- aggregate graduation outcomes for participating students in grade 12; and
- results from the TDOE-administered parent satisfaction survey, to include parental satisfaction, recommendations, comments, concerns, information on parental termination of program participation, methods to improve the effectiveness of the program, and the number of years a parent's student has participated in the program.¹³⁵

TDOE published the annual reports on its ESA website in October 2023, December 2024, and October 2025 for the first three years of the program, respectively.¹³⁶ As required by state law, published reports contain the total number of participating students, the number of students enrolled as seniors or who graduated from a high school, the total number of students who withdrew from the program, the aggregate TCAP data by LEA, overall parent satisfaction responses to a single multiple-choice question, and a summary of open-ended response questions. TDOE also includes quotations from parents in the report. While TDOE solicits parental concerns, recommendations, and methods to improve the effectiveness of the program through the parent satisfaction survey, these pieces are not included in the 2023-24 and 2024-25 annual reports, nor does TDOE include the number of years participants have been receiving an ESA. These pieces of information are required as part of the annual parental satisfaction survey, which is required to be included in the annual report as per state law.¹³⁷

TDOE reports two measures of outcome data in the annual report: TCAP assessment scores and graduation numbers. TCAP data includes aggregate comparisons for ESA students by local LEA and statewide proficiency rates. While TCAP data is included in the calculation to determine TVAAS scores, TVAAS scores are not required to be included in the annual report. For graduation data, schools are required to complete a form each spring that lists student name, date of birth, and the completion status (graduated, repeating 12th grade, or other) for all senior students who receive ESA funds. TDOE does not collect, and schools do not supply, any additional outcomes data including ACT/SAT scores or early postsecondary exam results as is included as part of public schools' accountability measures.

¹³⁵ TCA 49-6-2606(c).

¹³⁶ Tennessee Department of Education annual ESA reports. October 2023 report: https://www.tn.gov/content/dam/tn/education/esa/ESA_Annual_Report_2022-23.pdf. December 2024 report: https://www.tn.gov/content/dam/tn/education/esa/2023-24_ESA%20Annual%20Report.pdf. October 2025 report: <https://www.tn.gov/content/dam/tn/education/esa/2024-25%20ESA%20Annual%20Report.pdf>.

¹³⁷ TCA 49-6-2606(c).

OREA

State law mandates that OREA report on the efficacy of the program after the conclusion of the third fiscal year, which is this report. State law also specifies that, in addition to information on TDOE's annual reports and student performance, OREA also include in the report:¹³⁸

- audit reports prepared by the Comptroller of the Treasury;
- a list of the LEAs that meet the requirements of *TCA* 49-6-2602(3)(C)(i) for the most recent year in which TDOE collected such information; and
- recommendations for legislative action if, based upon the list provided pursuant to the above list, the LEAs with students who are eligible to participate in the program is no longer consistent with the intent of the program.

As of October 2025, the Comptroller of the Treasury has not prepared audit reports on the ESA program. While the Comptroller may conduct an audit of the ESA program, it is not required. The Comptroller's Division of State Audit completed audits on parts of the Individualized Education Account (IEA) program and the implementation of the Education Freedom Scholarship (EFS) program in 2025.

The LEAs listed in *TCA* 49-6-2602(3)(C)(i) include specific years of priority school designations. Schools listed as priority schools in specific years may be removed from the priority school designation in future years if eligibility criteria are met. However, state law specifies which years qualify an LEA to be eligible for ESA participation based on specific years of priority school designations.¹³⁹ The most recent year's priority school designations by LEA are on page 12.

¹³⁸ *TCA* 49-6-2611(2).

¹³⁹ *TCA* 49-6-2602(3)(C).

Conclusions

The number of applications, approved students, and students using an ESA has increased in each of the first three years of the program, reaching 3,693 participating students in 2024-25. However, participation remained below the program's capacity of 5,000 students in its first three years of operation.

The number of student applicants to the ESA program has doubled in each of the first three years of the program, increasing from 1,333 in the first year to 7,019 in the third year. Similarly, the number of students approved for the program and the number of students participating – those using an ESA in a non-public school – has increased each year. In the 2024-25 school year, 84 percent of students who participated in the prior year of the program renewed their ESA accounts. Despite these increases, the program has yet to reach the first benchmark for student capacity (5,000 participating students). There are more than 98,000 potentially eligible students, as determined by their classification as economically disadvantaged, in the three eligible school districts; the 7,019 students who applied for the 2024-25 school year represent 7.2 percent of eligible students.

Eligible students may remain in public schools instead of taking advantage of the program intended to provide additional opportunities to them.

In 2024-25, 28 percent of student applications did not demonstrate eligibility criteria and were denied, and 29 percent of approved students did not use their ESA.

Students who are approved for the ESA program by TDOE are not guaranteed admission to a non-public school; schools maintain their own independent admissions process outside of the ESA program, as outlined in state law. Nearly one third of students are approved annually for an ESA but do not use the funding.

Based on a review of available application data, survey responses, and interviews, OREA identified multiple reasons why a student may not use an ESA after receiving approval. A primary factor related to under-enrollment is the complexity of the enrollment process, which includes navigating the online portal, differing application timelines, and uncertainty about the ESA award amount.

Parents may be unaware of all the steps they must complete in the online portal to participate in the program, including signing a contract, providing enrollment information, and submitting a budget. If a parent does not complete the required steps across multiple weeks, their child's ESA account may expire (and the ESA will not be used).

Another reason students may not ultimately use an ESA is the difference between the ESA program's application timeline and schools' application timelines. For non-public schools that are in-demand and have waitlists, enrollment applications may open months before the ESA program's application opens. For the 2025-26 school year, such schools may have opened their applications the prior fall (fall 2024). By the time the ESA application for the 2025-26 school year opened in February 2025, these schools may have already extended enrollment contracts to students. If a preferred school or schools reach full capacity before a parent receives ESA approval, the parent may decide not to use the ESA. The misaligned timelines between school admissions and the ESA program may confuse families and complicate schools' attempts to assist during the summer months before the first day of school in the fall.

Aside from the timeline differences, some parents who have received approval may not use an ESA because the award amount is not finalized until after the school year begins. TDOE releases an estimated award amount in July, but the amount is not communicated until later in the fall; in 2025, the final amount was communicated

to families in October. Uncertainty about the award amount, which is a significant factor in the overall cost of attending a non-public school, may lead parents to decline to use an ESA award. The income cap for the ESA program is 200 percent of the free lunch threshold, and eligible parents may hesitate to enroll their child in a non-public school without knowing what the ESA award amount means for the overall cost of attending a non-public school and their out-of-pocket expenses, including lunch fees and costs associated with field trips, before- or after-school childcare, sports, and other fees, none of which are covered by the ESA award.

By the third year of the program, 28 percent of participating ESA students previously attended a public school in the year before ESA participation. Most of these students did not previously attend low-performing schools.

Most ESA students are not leaving public schools identified as priority schools.

State law identifies an ESA student's eligible home district not by the name of the district but by the number of schools classified as priority schools in specified years.¹⁴⁰ To be eligible for an ESA, a student must have a home address zoned to attend a public school in a district with five or more low-performing schools (identified as priority schools) in 2015, 2018, and 2021.¹⁴¹ Based on the state law's specifications, the eligible districts are Memphis-Shelby County Schools, Metro Nashville Public Schools, and Hamilton County Schools.

A priority school in Tennessee is based on a federal designation (Comprehensive Support and Improvement, or CSI) that identifies schools with student performance in the bottom 5 percent of performance, a graduation rate below 67 percent, or that have been identified as an Additional Targeted Support and Improvement (ATSI) school for two identification cycles in a row for the same student group. Priority school status is evaluated at least once every three years by TDOE, although TDOE has evaluated priority schools on a more frequent basis in recent years. In the past 10 years, TDOE has evaluated priority school status in five years: 2015, 2018, 2019, 2021, and 2022.

Although TDOE has not evaluated priority school status since 2022, lists of schools that received federal CSI designation were released in 2023, 2024, and 2025. The requirements to become a priority school are the same as CSI schools, and TDOE treats CSI schools as equivalent to priority schools for state grant funding purposes. In the 2023, 2024, and 2025 CSI identification years, five LEAs exceeded the minimum threshold of five or more schools identified as the lowest performing.¹⁴²

While the ESA law identifies specific years of priority school status, it does not allow for expansion based on districts that meet the five-school threshold in future years' designations beyond the 2021 designation year. If district eligibility for the ESA program included one or more of those three recent CSI identification years, then students zoned to Jackson-Madison County Schools and Knox County Schools would be eligible for the ESA program.

Based on OREA's review of student data, most students who enroll in the ESA program did not previously attend priority schools in the year before joining the ESA program.

¹⁴⁰ TCA 49-6-2602(3)(C).

¹⁴¹ Districts must also have five or more schools among the bottom 10 percent of schools in 2017 as identified by TDOE.

¹⁴² The 2025 list was released on November 21, 2025, and includes 15 schools identified only as CSI schools and 93 schools identified as both priority and CSI. The number of CSI schools by district includes ASD (3), Fayette County (2), Hamilton County (9), Hardeman County (1), Haywood County (2), Humboldt City (2), Knox County (6), Jackson-Madison County (8), Lewis County (2), Maury County (2), Memphis-Shelby County (46), Metro Nashville (23), Sevier County (1), and the Tennessee Public Charter School Commission (1).

Of the ESA students who previously attended public schools, most ESA students attended schools that received an A, B, or C letter grade, with the exception of students from Hamilton County Schools.

Each year, TDOE releases the State Report Card which assigns letter grades to individual schools based on student achievement, student growth, and other accountability measures. The highest grade a school can receive is an A. Given the information available for ESA students who previously attended public schools, more than half of approved students were previously enrolled in schools with A, B, or C letter grades, while one-third of approved students were previously enrolled in D or F schools.

In Nashville, nearly 80 percent of approved students who previously attended public schools attended schools with A, B, or C letter grades, and 18 percent of students came from schools that received a D or F letter grade. On the other hand, 50 percent of approved students in Chattanooga who previously attended public schools were enrolled in schools that received D or F letter grades while 50 percent previously attended public schools that received letter grades of A, B, or C. In Memphis, 58 percent of ESA students who previously attended public schools were enrolled in schools that received A, B, or C letter grades, and 40 percent of students previously attended schools with D or F letter grades.

Because the zoning requirement for eligible students is related to the district as a whole rather than individual school performance, students may leave any public school in an eligible district to use an ESA at a non-public school.

Student participation in the ESA program varies by region.

Over the course of the program's first three years, most ESA students have been from Memphis. Additionally, most students do not have an IEP before joining the program, and at least two-thirds come from a home where English is the primary language.

In each year of the program, more students participated from Memphis than Nashville or Chattanooga. Participating students from Memphis increased from 273 in the first year to 1,128 in the second year and 1,929 in the third year. Fifty-eight percent of ESA students in Memphis identify as Black or African American, 37 percent identify as White, and 28 percent identify as Hispanic. From 2022-23 to 2024-25, the number of ESA students from Nashville increased six-fold, rising from 179 to 1,151 students. Forty percent of ESA students in Nashville identify as Black or African American, 45 percent identify as White, and 16 percent identify as Hispanic. Students in Chattanooga were eligible to participate beginning in the second year of the program. In 2023-24, 246 students from Chattanooga used an ESA, and the following year this number increased to 483. Thirty-six percent of ESA students in Chattanooga identify as Black or African American, 61 percent identify as White, and 16 percent identify as Hispanic.

School participation has increased in the program's first three years with the most growth occurring in the program's second year.

In the first year of the program, TDOE approved 44 schools in Memphis and Nashville to enroll ESA students. By the program's third year, 97 schools were approved to enroll ESA students. Of those 97 schools, four were virtual schools. Most participating schools identify as religious, and most serve elementary and middle grades.

Tuition at participating schools exceeds the amount of the ESA award by approximately \$3,000, on average.

As part of the application to join the ESA program, schools report their tuition amounts to TDOE. Schools are allowed to set their own tuition amounts but agree not to charge ESA students more than non-ESA students.

With the exception of virtual schools, the average tuition amount for ESA schools is at least \$3,000 more than the ESA award amount. There was less of a difference between the median tuition amount and the ESA award; the median tuition amount is around \$1,000 more than the ESA award amount, excluding virtual schools.

While state law allows for more than a dozen potential uses of ESA funds, 95 percent of the awards are spent on tuition, on average. Parents are responsible for paying any additional tuition or fees that exceed the award amount or that are not allowable expenses. The ESA award cannot be used to pay for expenses such as school lunches, field trips, athletics, before- or after-school care, or other fees.

ESA students' TCAP scores have increased over time but generally remain below their public school peers and the statewide average.

The TCAP test is a one-point-in-time measure to determine a student's understanding and ability to apply knowledge based on Tennessee's state academic standards. Students who receive ESA funds in grades 3-11 are required to take the TCAP in English language arts (ELA) and math. The TCAP measures student proficiency based on Tennessee's public school standards by grade level and content area, which may not align to non-public schools' coursework. Non-public schools' curriculum may include different standards, different courses in a given grade, or standards taught in a different sequence than those in public schools.

While proficiency for ESA students in Memphis, Nashville, and Chattanooga has generally increased each year, ESA students as a whole have not scored as proficient or more proficient than their local public school or statewide peers in any year.

For ESA schools in Memphis, ELA scores grew steadily by 2 to 3 percentage points each year, and ESA scores exceeded the MSCS proficiency scores in 2024-25 by 2.6 percentage points. Neither Nashville ESA students nor Chattanooga ESA students' proficiency scores exceeded their public school peers in any year of the ESA program in ELA. Similarly, while math scores increased each year, ESA students in Nashville and Chattanooga scored below their public school peers each year of the program. ESA scores for Memphis students exceeded their public school peers by one-half a percentage point in 2024-25 in math.

In 2024-25, the first year of virtual school participation in the ESA program, 20 percent of ESA students enrolled in virtual schools were proficient in ELA, and 17 percent were proficient in math.

Compared to their peers in public schools, ESA students show less academic growth than expected according to TVAAS.

Unlike TCAP, which measures achievement of standards at one point in time, TVAAS measures student growth over time. The TVAAS calculation compares a student's actual academic growth at a school and with a specific teacher against the student's expected growth based on prior data points for the student. A level 3 TVAAS score indicates a student grew as expected academically over the course of a given grade, subject, or course, based on the student's prior data. The highest TVAAS score of a level 5 indicates that the student grew more than expected from the beginning of the subject/grade/course to the end when the test was administered.

Similar to ESA students' TCAP scores, ESA students' TVAAS scores are also lower than the district-level public school peers. Of the 27 schools with TVAAS data available for 2024-25, 22 schools received at least one rating of level 1 or level 2 on individual subject tests, evidence that students performed below growth expectations. One school in Memphis achieved the TVAAS score of a level 5, and five ESA schools received scores of level 4. The level 4 scores come from two schools in Nashville and three schools in Memphis.

In Memphis, 57 percent of ESA TVAAS test scores were level 3 or higher compared with 64 percent for MSCS on the same tests. In Nashville, 50 percent of ESA TVAAS test scores were level 3 or higher compared with 67 percent for MNPS on the same tests, and in Chattanooga, 33 percent of ESA TVAAS test scores were level 3 or higher compared with 60 percent for HCS on the same tests.

Parent satisfaction with the ESA program has been high based on TDOE's parent satisfaction survey, but fewer students are represented in survey responses each year.

TDOE is required by state law to administer a parent satisfaction survey annually. The survey must provide opportunities for parents to offer recommendations, comments, concerns, and methods to improve the effectiveness of the ESA program.

Across all three years of surveys, parents report a satisfaction rate of about 94 and 95 percent when responding to the single question about their overall satisfaction with the program itself. Between 90 and 95 percent of respondents described a positive experience with the program based on an OREA analysis of responses to an open-ended question. Parents most often praised the program for making choice schools more affordable, helping their child perform well academically, and providing a positive school environment. Regarding program improvements, parents generally cited a need for better communication from TDOE and requested that resources and communication include languages in addition to English. Finally, parent responses included the desire to buy uniforms more easily using their ESA awards in the online platform or through school reimbursements to their accounts.

The response rate for the first year of the survey represented 96 percent of participating students. In that year, TDOE administered the survey by email and contacted families via phone to solicit responses. In the second and third years of the program, TDOE administered the survey by email and received responses representing 41 percent and 15 percent of participating students, respectively. The percentage that responded in the program's second and third years may differ from non-respondents in various ways: these may be the families who communicate most frequently with TDOE, who are more technologically savvy, who read and respond to emails more frequently, or who are more inclined to open emails in English. Non-response bias, or the viewpoints not represented due to families not responding to the survey, could shift the responses in a significant way when so few families' responses are included in reporting.

Most schools are satisfied with the program but expressed concerns about the online portal and other program aspects.

OREA surveyed participating schools to gather feedback on their satisfaction with the ESA program including their level of satisfaction. Out of 97 participating schools in 2024-25, all but two completed the survey. Overall, schools report being 78 percent satisfied with the program.

Schools were most satisfied with the ability to provide expanded educational opportunities to ESA students through the program. Schools also reported that TDOE's involvement with the implementation had been helpful, and information from TDOE is informative.

Schools were less satisfied with the online portal's functionality for parents and the ability to use the portal for funding disbursements. Schools also frequently questioned the necessity of the TCAP test administration in addition to the school's own testing, and many schools noted the differences in the school's admissions cycle and the ESA application cycle.

OREA also conducted interviews with administrators from 10 participating schools across Memphis, Nashville, and Chattanooga. During these interviews, school leaders expressed their satisfaction with the program and their ability to provide expanded enrollment opportunities through it. School leaders also expressed concerns regarding the lack of communication from TDOE, the complicated nature of the online platform, the misalignment of the ESA application compared to non-public schools' admissions timelines, and the requirement of administering the TCAP test to ESA students.

TDOE met most of the program's statutory requirements with two exceptions.

OREA analyzed the statutory requirements related to the ESA program and determined TDOE met most requirements with two exceptions. The two exceptions are striving to ensure low-income families know about the program and including all parts of the parent survey in the department's annual ESA report.

TDOE is required by law to strive to ensure low-income families are notified of the program and eligibility requirements in order to participate.¹⁴³ When asked about this statutory requirement, TDOE replied that it does not target low-income families but instead communicates through emailed newsletters, the ESA website, and some flyers distributed to local libraries and health departments. When asked about advertising to low-income families on September 18, 2025, in an interview with OREA, TDOE stated, "I don't want to say we target anybody, such as low income families; we want to make sure word of mouth and communication is out there." After receiving a draft copy of this report for review prior to publication, TDOE added on December 17, 2025, that additional outreach includes flyers placed at YMCAs and community centers, postcards sent to schools, and information sessions/application events at schools and churches in the areas served.

TDOE is also required by law to publish an annual report that includes student participation data, aggregate student graduation numbers, TCAP proficiency scores, and results from the annual parent satisfaction survey. The three annual reports to date have included most of the required information, but parental concerns, recommendations, and methods to improve the effectiveness of the program were not included in the 2023-24 or 2024-25 annual reports. In addition, these reports do not include the number of years the participants have been receiving an ESA, which is also collected through the survey.¹⁴⁴ As of October 2025, TDOE indicated no plans to change information included in the annual report.

Many of TDOE's implementation measures, while technically compliant, may be insufficient for proper data collection and fraud prevention.

TDOE's communication with parents and schools could be improved.

OREA received survey responses from 98 percent of participating schools in 2024-25 and interviewed leaders from 10 ESA schools to collect information on their experience with the ESA program. These school leaders reported that they rely on once-monthly office hours and phone calls or emails with a limited number of TDOE's ESA staff for guidance and answers to their ESA-related questions. School leaders reported the helpfulness of these office hours and the accuracy of information provided by TDOE varies, and some leaders indicated their phone calls or emails to TDOE are unreturned. As the main promoters of the ESA program, school leaders are often left to find answers on their own, work through issues with the online portal through trial and error, and help potential ESA families complete the application and allocate funds.

TDOE's website for the ESA program includes ESA handbooks for schools and families, an ESA promotional flyer, and other informational resources for participants such as lists of participating schools and a withdrawal

¹⁴³ TCA 49-6-2605(c).

¹⁴⁴ TCA 49-6-2606(c).

form; however, these resources are only available in English. In 2024-25, one-quarter of ESA parents reported a language other than English as their primary home language. These parents would likely benefit if resources were available in other languages.

TDOE's ESA newsletter for schools and families, cited by TDOE as a primary means of communication for the program, was distributed four times in 2025 despite its stated monthly cadence. In October 2025, TDOE stated that the newsletter would be distributed quarterly going forward. The newsletter is also only available in English with no translation options available. TDOE also cited relying heavily on social media as a way of advertising the program; TDOE has posted about the ESA program three times between July 2022 and October 2025.

Metrics for addressing low student performance have not yet been developed.

State Board of Education rule gives TDOE the authority to develop metrics for suspending or terminating an ESA school's participation in the program due to low academic performance over multiple years. TDOE has not yet developed these metrics.

TDOE indicated to OREA that ESA schools' TCAP scores are reviewed annually but the department was unable to provide documentation used to measure schools' performance or counsel schools that have multiple years of low academic performance.

TDOE focuses primarily on application submission without compliance reviews after approval.

TDOE's ESA handbook for schools states that TDOE will conduct annual reviews of non-public schools to ensure fiscal and program compliance. TDOE reviews a school's calendar, tuition schedule, financial viability document, and admissions policy each year. After a school has been approved for the program, TDOE does not conduct additional reviews to ensure fiscal and program compliance.

The 2024-25 school application included 16 assurances, including the requirement that all participating non-public school employees complete a fingerprint-based background check and exclude certain persons from employment based on the results of the background check. During interviews with OREA, Category I schools stated that they send results to TDOE as part of state accreditation. Schools accredited as Category II and III schools stated they complete background checks and have the results available, but no one from TDOE has verified compliance with this requirement. While state law does not explicitly specify that TDOE will ensure compliance, TDOE has included policies for these compliance measures in the ESA handbook but has not conducted any checks to date.

Student withdrawal data was missing for many student withdrawal cases over the program's first three years.

TDOE's current practices require two withdrawal forms to be submitted if a student withdraws from a participating school before the school year ends: one form is required to be submitted from the school the student is withdrawing from and one form is required to be submitted from the student's parent. OREA analyzed withdrawal forms submitted by both schools and parents and noted roughly one-third more forms submitted by schools than by parents.

The missing parent forms mean that valuable data, such as the school the student is withdrawing from, the ESA student's new school, and the reason for withdrawal (voluntary or involuntary) is unavailable for all students who withdraw. If a student's withdrawal is not shared with TDOE in a timely manner, funds may need to be returned to the state or the student may encounter difficulties enrolling at another ESA school.

TDOE's processes for reviewing ESA accounts to ensure participating students are eligible, ensure participating schools are compliant, and prevent fraud could be strengthened.

State law requires that TDOE adopt policies and procedures necessary for administration of the ESA program including conducting – or contracting for – random, quarterly, or annual review of accounts. The “Annual Reviews” section of TDOE’s ESA school handbook states that TDOE will conduct annual fiscal and program compliance reviews, which may include a request for additional information regarding an account holder or related reimbursements. However, TDOE does not conduct random, quarterly, or annual review aside from the single application schools submit to become a participating school.

While OREA did not conduct a forensic audit or investigation of ESA accounts or application materials, no evidence of fraud was identified in the course of this program evaluation. Nevertheless, TDOE’s processes for reviewing ESA accounts for students and schools could be strengthened.

Recommendations

TDOE should strive to ensure low-income families are aware of the ESA program and include all required provisions in its annual report.

TDOE should develop a plan to ensure low-income families are aware of the ESA program and its eligibility requirements.

TDOE is required by law to strive to ensure low-income families are notified of the program and eligibility requirements in order to participate. Advertising of the program should be improved to reach eligible families in Memphis, Nashville, and Chattanooga. In interviews with OREA, ESA schools suggested the use of television, radio, social media, or other communication methods.

Additionally, TDOE should increase communications regarding program eligibility, required documentation, deadlines, and other important information, and ensure requirements are clearly stated. As one in four student applications are currently denied, increasing such communications on the website, in the portal, and elsewhere could result in a greater share of interested students receiving approval and participating in the program.

TDOE should share all components in the annual ESA report.

State law requires TDOE to publish an annual report that includes student participation data, aggregate student graduation numbers, TCAP proficiency scores, and results from the annual parent satisfaction survey as required by law. While TDOE solicits parental concerns, recommendations, and methods to improve the effectiveness of the program through the parent satisfaction survey, the 2023-24 and 2024-25 annual ESA reports do not include these components of parental feedback. Additionally, the number of years participating students have received an ESA, which is collected through the survey, has also not been included in annual ESA reports. State law requires that each of these components are included as part of the annual parental satisfaction survey, and state law further requires that the results from the parent satisfaction survey are included in the annual report.¹⁴⁵

¹⁴⁵ TCA 49-6-2606(c).

TDOE should strengthen measures to ensure all participating students are eligible, to ensure all participating schools are compliant, and to prevent fraud.

State law requires that TDOE adopt policies and procedures necessary for the administration of the ESA program including conducting – or contracting for – random, quarterly, or annual reviews of ESA accounts. The “Annual Reviews” section of TDOE’s ESA school handbook states TDOE will conduct annual fiscal and program compliance reviews, which may include a request for additional information regarding an account holder or related reimbursements. However, TDOE does not complete any random, quarterly, or annual review aside from the single application submission to become an ESA participating school.

While OREA did not conduct a forensic audit or investigation of ESA accounts, no evidence of fraud was identified in the course of this program evaluation. Nevertheless, TDOE’s processes for reviewing ESA accounts to prevent fraud could be strengthened. Through the online platform’s functionality, funds are directed to approved schools, vendors, and tutors. TDOE could strengthen requirements of documentation submission to ensure funds are spent appropriately with approved recipients.

TDOE should develop a process to conduct random, quarterly, or annual reviews of student, provider, and school accounts after an account has been established during the application process. For schools, this should include monitoring of the assurances agreed to during the application process, including the results of background checks of employees on campus with students and provisions to ensure ESA students are not charged more than non-ESA students. For students, this may include additional random verification of home residence.

TDOE could add program compliance questions into the parent survey as one means of assessing whether parents are receiving the required information from participating schools, including reports of academic progress and continuation of some special education services of students who previously had an IEP.

TDOE should improve its communications with families and schools.

TDOE should consider improved methods to share information with families.

For parents who look for information on the ESA website, there are few resources that provide clarity on program requirements or assistance with the online application. TDOE should ensure that parents are aware of application requirements, including creating and sharing an application checklist and ensuring parents can navigate the online platform to submit an application in a timely manner.

TDOE should also ensure parents are aware of their ESA-related responsibilities, including deadlines within the online platform to access ESA funds. In addition, TDOE’s communications and information resources should be translated into languages in addition to English. TDOE should also consider making the ESA newsletter sent to parents and schools shorter and more accessible, such as by reducing large blocks of text and including more visual information and infographics.

In addition, TDOE’s communications and informational resources, including the department’s ESA newsletter should be provided in languages in addition to English. In 2024-25, one-quarter of ESA parents did not report English as their home language, and these parents would likely benefit if program resources were also available in other languages.

Improved communications with parents would improve the ESA program and likely lead to an increased response to the annual parental satisfaction survey.

TDOE should strengthen communication and collaboration with schools.

OREA interviewed leaders from 10 ESA schools to collect information about their experience with the ESA program. These school leaders reported that they rely on once-monthly office hours and phone calls or emails with a limited number of TDOE's ESA staff for guidance and answers to their ESA-related questions. School leaders reported the helpfulness of the office hours and the accuracy of the information provided by TDOE varies, and some leaders indicated their phone calls or emails to TDOE are unreturned.

TDOE should expand its communication with schools, as they presently serve as the primary drivers of ESA participation. TDOE may consider offering in-person training sessions for the online application, virtual onboarding, or an assigned TDOE contact for school leaders if they have ESA questions. By forming better partnerships with ESA school administrators, TDOE will position the program to better meet the needs of schools and the students they serve in the program.

To improve the number of approved students who use their ESA award, TDOE should consider options to better align program operations with non-public school admissions calendars.

Many non-public schools begin their admissions processes in the fall, up to four months before the ESA application is available online. By the time the ESA application opens, some schools have already extended contracts to students, leaving ESA students who wait until TDOE has approved them for an ESA with fewer options for enrolling in a school of their choice. While the requirements for student eligibility such as a prior year's tax return are set in statute and may determine the opening date for the ESA application, TDOE should consider ways to manage the misalignment between the ESA application process and many non-public schools' application processes. Based on OREA's school survey and school interviews, many schools have made adjustments to their own admissions processes to accommodate students who may be approved for an ESA well after the school's applications have closed, but one in four approved students are still not participating in the ESA program. To reduce the number of approved students who do not participate in the ESA program, TDOE should consider opening the student application when most non-participating schools begin their admissions processes and adjust ESA application documentation accordingly.

TDOE should implement measures to collect better data.

TDOE should take steps to increase the response rate for the parent satisfaction survey.

The response rate for the first year of the parent satisfaction survey represented 96 percent of participating students. In that year, TDOE administered the survey by email and contacted families via phone to solicit responses. In the second and third years of the program, TDOE administered the survey by email and received responses representing 41 percent and 15 percent of participating students, respectively. Methods to increase survey responses may include personalized follow up by the ESA team, reminders on the online portal, coordination with participating schools, text messages, social media posts, or emails.

TDOE should improve data collection on students who withdraw from the ESA program.

Currently, the data TDOE collects on ESA students who withdraw from participating schools is incomplete. When a student withdraws, the ESA account is either closed or transferred, and the remaining balance is prorated based on the student's last day of enrollment. Students who do not notify TDOE of their withdrawal from an ESA school may need to return funds to the state or they may encounter difficulties using an ESA at another participating school.

TDOE's current practices require two withdrawal forms to be submitted to TDOE: one from the school the student is withdrawing from and one from the student's parent. However, OREA analyzed withdrawal forms and found that 303 forms were submitted by schools, and 190 forms were submitted by parents from 2022 to 2025. Compared to the number of forms submitted by schools, about one-third of parents did not submit a withdrawal form to TDOE. This means that valuable data, such as the school the ESA student is withdrawing from, the ESA student's new school, and whether the student withdrawal was voluntary or involuntary is unavailable for these students. TDOE should make certain fields on the form, such as the name of the student's new school, required information for submission to accurately track this data.

TDOE should improve communications with parents to increase the number of withdrawal forms submitted. Strategies could include personalized phone calls or further coordination with participating schools.

TDOE should consider additional data collection and create specifications for reviewing low academic performance.

TDOE should consider collecting additional data on ESA student outcomes.

Currently, ESA students' TCAP scores are sent to TDOE, and schools submit the names of ESA students who have completed 12th grade with a diploma. TVAAS scores for ESA students are also calculated from multiple years of TCAP scores and any potential student data from prior enrollment in a public school. Additionally, ESA-participating schools administer nationally norm-referenced achievement tests that some ESA students also take. TDOE's current academic achievement data is limited to the TCAP test, however, which is based on standards that may or may not align with ESA schools' curriculum.

By comparison, the state's accountability protocol for public schools includes a number of additional metrics: ACT/SAT scores, early postsecondary test results, absenteeism, and industry credentials, to name a few. Collecting additional data on ESA students would provide a fuller picture of their performance and allow for broader comparisons with their peers.

TDOE should create and share metrics to define ESA schools' low academic performance.

For the most part, TDOE has measured the success of the ESA program based on a parental satisfaction survey and increases in student participation and school participation. As the program has aged, additional information has become available regarding students' academic growth and achievement through TCAP and TVAAS scores. However, no additional clarity has been provided to suspend or terminate school participation if a school fails to make academic progress for ESA students. Current state law requires the State Board of Education to create rules allowing TDOE to suspend a school's participation.¹⁴⁶ The rules only specify that failure to make progress is determined by "multiple performance measures, including but not limited to, lack of progress or growth on the TCAP, successor tests...or any nationally normed assessment."¹⁴⁷ Currently there are no processes or metrics to determine what constitutes lack of academic progress. State Board of Education Rule 0520-01-16-.08(10) gives TDOE the independent authority to suspend or terminate a participating school due to low academic performance. TDOE should create and share metrics that would define low academic performance to ensure ESA students are receiving an adequate education based on TDOE's specified parameters and available data.

¹⁴⁶ TCA 49-6-2608(a)(2).

¹⁴⁷ State Board of Education Rule 0520-01-16-.08(10).

Policy options

The General Assembly may wish to revise the application requirements and award amount determination to increase student participation.

Change statute to allow federal tax return from two years' prior

One of the primary documents required for ESA families to demonstrate income eligibility based on state law is a prior year's tax return, which cannot be filed until the tax year is complete (December 31). (TDOE also accepts SNAP and TennCare Medicaid eligibility, so long as the documents are issued within the past year.) Non-public schools, on the other hand, may accept the prior year's federal tax return or the tax return from two years' prior.

Some schools begin accepting applications in the fall, up to three months before taxes can be filed (January 1). School admission timelines may require additional parental planning to complete the school's application, receive financial aid, and commit within a school's given deadlines. Currently, TDOE opens the ESA application in February, after some schools have completed their admissions processes. If TDOE chooses to maintain the current application timeline, the General Assembly may consider adjustments in state law to allow more families time to apply. Given the ESA application is available in February after many schools have completed their admissions processes, families may have difficulty meeting deadlines to commit to a school in time to avoid being placed on a waitlist. While schools told OREA they have made adjustments to their calendars and admissions policies to help more students participate in the ESA program, many still report that the competing calendars complicate ESA students' ability to enroll. As student participation in the ESA program remains below maximum capacity, shifting timelines for the ESA application may increase student participation.

The statutory requirement of submission of the prior year's federal tax return narrows a family's application window for the ESA program because the ESA application does not open until a family has had the time to file taxes. At present, the ESA application is timed to coincide with the federal tax return period for the prior year. The General Assembly may wish to explore other potential options for a family to provide eligibility for their income that would allow ESA applications to begin in the fall alongside many non-public schools.

Change the ESA award to a flat amount

The ESA award amount is based on per-pupil funding averages that are not communicated until the fall. Because of this, ESA families do not know the amount of the ESA award with certainty until as late as October, about two months after the start of the school year. OREA heard from schools that families may hesitate to sign a school contract until they are confident in their out-of-pocket expenses after the ESA award is applied. Schools have adjusted their own financial aid processes and school contracts in light of the current timeline for communicating the ESA award amount; however, many schools preferred the straightforward funding calculation for the Education Freedom Scholarship (EFS) program, which is the TISA base amount, because parents and schools know the amount earlier and can enter into an agreement with a non-public school with more confidence about their out-of-pocket expenses. In the 2025-26 school year, the EFS award amount was about \$2,500 less than the ESA amount. Changing the ESA award amount from a prior-year calculated amount to a standard rate across multiple counties may provide more confidence for ESA families and increase the number of students ultimately participating in the program after approval.

The General Assembly may wish to revisit student eligibility for the ESA program.

State law requires OREA to provide the General Assembly with recommendations for legislative action if the original list of eligible zoned districts is no longer consistent with the intent described in state law.¹⁴⁸

The 2019 state law that created the ESA program limited the program's availability to school districts with 10 or more priority schools in specified years. Legislation in 2023 lowered the priority schools threshold to five or more schools, which made students zoned to attend Hamilton County Schools eligible for the program.

TDOE has not evaluated priority school status since 2022; however, lists of schools that have received the federal CSI designation were released in 2023, 2024, and 2025. The criteria for the CSI designation is the same as that used for the priority school designation, and TDOE treats CSI schools as equivalent to priority schools for state grant funding purposes.

In 2023, 2024, and 2025, there were five or more CSI-designated schools in five districts. Three of the five districts are ESA-eligible districts: MSCS, MNPS, and Hamilton County. The other two districts, Jackson-Madison County Schools and Knox County Schools, had more than five CSI-designated schools in 2023, 2024, and 2025. Jackson-Madison had six such schools in 2023 and 2024, and eight in 2025. Knox County had six in all three years. If district eligibility for the ESA program included one or more of those three years, students zoned to attend Jackson-Madison County Schools and Knox County Schools would be eligible for the ESA program.

Eligibility for the ESA program could also be revised to allow students zoned to attend the lowest-performing schools in any district to participate. In 2023-24, nine LEAs had priority schools, but students enrolled in them were ineligible for ESAs. The LEAs with priority schools but ineligible for the ESA program in 2023-24 were Carter County, Fayette County, Haywood County, Humboldt County, Jackson-Madison County, Knox County, Maury County, Sevier County, and the Tennessee Public Charter School Commission. Students enrolled in priority schools in these districts were ineligible because eligibility is limited to districts with a certain number of priority schools in specified years. ESA eligibility could be expanded to include students zoned to attend or currently attending a priority school in any district and/or those zoned to attend or currently attending low-performing schools as measured by the School Report Card. At this time, because the ESA program has not reached capacity, changing student eligibility requirements from zoned district to individual school enrollment or zoning may increase program participation.

¹⁴⁸ TCA 49-6-2611(a)(2)(A)(v).

Appendix A: An overview of nationwide school choice expansion

As of 2025, many states offer a non-public school choice program in the form of a scholarship, education savings account, or tax credit scholarship. Fourteen states have ESAs available to students. Most have some student eligibility requirements in the form of a maximum household income or a student's disability status; a few are universal and open to any interested student. Few require students to take the state assessment given to public school students, and not all states require the testing results to be reported to a state education agency. For all the programs listed in the following table, funds may be used for tuition, fees, and instructional materials/curriculum. Many also allow funds to be used for tutoring, extracurricular activities, transportation, technology, and uniforms.

ESA programs in other states have varied requirements

State	Program name	Student eligibility	Testing requirement	ESA amount
Arizona	Empowerment Scholarship Accounts	Universal	No	90% of state per pupil funding
Arkansas	Children's Educational Freedom Account Program	Universal in 2025-26	Yes	90% of state per pupil funding
Florida	Family Empowerment Scholarship for Educational Options Program	Universal; priority to low-income students	Yes	100% of state per pupil funding; additional transportation costs
	Family Empowerment Scholarship for Students with Unique Abilities Program	Students with certain disabilities and an IEP	Yes	100% of state per pupil funding; additional transportation costs
	Florida Tax Credit Scholarship Program	Universal; priority to low-income students	Yes	100% of state per pupil funding; additional transportation costs
Indiana	Education Scholarship Account Program	Students with an IEP or service plan Students with an income below 400% poverty level	Yes	90% of state per pupil funding
Iowa	Students First Education Savings Account Program	Universal in 2025-26	Yes	100% of state per pupil funding
Mississippi	Equal Opportunity for Students with Special Needs Program	Students with an IEP	Yes	\$6,500 in 2015-16; amount adjusted annually at the same rate the base student cost changes
Missouri	Empowerment Scholarship Accounts Program	Students with an IEP and income below 200% of the free lunch threshold. Students in specific counties. Prior public school attendance.	Yes	100% state per pupil funding
Montana	Montana Special Needs Equal Opportunity Education Savings Account Program	Students with an IEP and prior public school attendance	No	No specified amount; based on payment rates from multiple state funding streams

State	Program name	Student eligibility	Testing requirement	ESA amount
New Hampshire	Education Freedom Account Program	Students with a household income below 350% of the federal poverty level	Yes; can be satisfied through a portfolio submission	100% state per pupil funding
North Carolina	Personal Education Student Accounts for Children with Disabilities Program	Students with an IEP	Yes	\$9,000 for full-time students \$4,000 for part-time students \$8,500 to \$17,000 for students with certain diagnoses
South Carolina	Education Scholarship Trust Fund	Students with a household income below 400% of the federal poverty level and prior public school attendance	Yes	\$6,000
Tennessee	Individualized Education Account Program	Students with specific disabilities and prior public school attendance	Yes	100% of state and local per pupil funding
	Education Savings Account Program	Students in specific school districts with prior public school attendance Students with a household income below 200% the free lunch threshold	Yes	100% of state and local per pupil funding
	Education Freedom Scholarship Program	For the first year: half of recipients are students with a household income below 300% the free or reduced lunch threshold; the other half of recipients are universal	Yes	Base per-pupil amount
Utah	UT Fits All Scholarship Program	Universal	No	\$8,000; amount increases annually using an average inflationary factor
West Virginia	Hope Scholarship Program	Universal for students with prior public school attendance	Yes	100% state per pupil funding

Source: Education Commission of the States.

In some states, estimating the cost of choice programs has proven difficult, especially predicting the number of participating students. For example, in 2022-23, Arizona expanded its Empowerment Scholarship Account to become a near-universal program offered to any student in the state. Initial estimates of the expansion's cost ranged from \$33 million (for fiscal year 2023) to \$64.5 million for fiscal year 2024. The actual cost was \$188 million (for fiscal year 2022) and \$587 million (for fiscal year 2023). For fiscal year 2024, the state appropriated \$625 million for the program; the actual cost was \$738 million. The difference between the two figures largely resulted from difficulties predicting how many non-public school students would enroll.

In 2025, the Texas legislature created the state's Education Savings Account Program at a cost of \$1 billion. Funding for the program is based on assumptions surrounding participation from current homeschool, non-public, and public school students. The program's actual cost, including associated fiscal impacts on local education agencies, will depend in part on the number of participating students and the capacity of private schools.

In Florida and Arizona, state officials have investigated instances of ineligible students receiving funding from state non-public school choice programs. In 2018, Florida's program received attention after program operators failed to appropriately verify household income before approving students' access to funds. In 2024, a school principal was charged with theft after using program funds for personal expenditures. Questions have also been raised about funds being approved for use on non-traditional educational expenditures, such as trampolines, annual theme park passes, gaming consoles, and exercise equipment. In Arizona, three state education officials were indicted in 2024 for conspiracy and money laundering charges after forging documents and approving fictitious student accounts. The officials planned to use the "ghost student accounts" to access \$600,000 of non-public school choice funds for their own personal use. Two defendants pled guilty to their associated charges in August 2025. Questions have also been raised about the use of program funds to buy home kitchen appliances, theme park tickets, lingerie, and personal care items such as shampoo. The Arizona program requires purchases over \$2,000 to receive prior approval.

Appendix B: Research on similar choice program recipients' success

To date, research on academic efficacy of non-public school choice scholarship programs is mixed. One limit on measuring academic success of students participating in these programs is the lack of consistent curriculum and achievement testing as well as the non-random sample of participating students. Because non-public schools are afforded a range of latitude in deciding curriculum, evaluating student success, and remediation, there are limited opportunities to compare the academic successes of students with these scholarships in non-public schools to their peers in public schools who have standardized academic expectations and testing requirements. Few programs require students to complete state testing, and even fewer require the results to be shared with a state agency such as a department of education or other research entity. However, given these limitations, some studies have attempted to measure the academic performance of students with non-public scholarships as compared to their peers without similar scholarships in public schools.

Early studies of city-specific non-public school choice programs showed promising results, with student achievement in Washington, D.C.; Milwaukee, Wisconsin; Dayton, Ohio; and New York City showing some academic gains for at least one subset of participating students. However, evaluations from large-scale programs in Ohio, Louisiana, Indiana, Florida, and New York show mixed results for student achievement.^{1,2} More recent research from Louisiana shows students who use a scholarship to attend a non-public school falling behind peers who remain in public schools in mathematics and English language arts (ELA), although the gap may close over time as students remain in the private school space.³ In Ohio, after the state's non-public school choice program was introduced and later expanded, students who remained in low-performing public schools saw gains in their achievement scores, but the students who used the scholarships to leave the same schools saw declined academic success.⁴ This finding of reduced academic achievement is not limited to studies of Ohio's program; schools experiencing financial struggles who enrolled students with non-public school choice scholarships using lower tuition rates saw reduced academic achievement of their students.⁵

Additional research compares academic success of students who are enrolled in traditional Indiana public schools but switch to another school type, including charter, magnet, private Catholic, and other private schools. Similar to the research that found that students who move to private schools using public funds are among the higher-achieving in their prior public schools, authors found that average- to higher-achieving public school students were those moving to Catholic and other private schools,⁶ which is in itself a form of selection bias in accounting for academic success of both non-public school choice programs and private school programs more broadly. For students who changed to a different type of school in Indiana, results were mixed: some students experienced initial modest to statistically significant losses in math scores while others experienced near zero losses or lower gains than expected in math.⁷

However, there is some evidence to support that low-income students who remain enrolled in non-public schools beyond two years may have academic performance that is at or above their peer groups who did not enroll in non-public schools,⁸ or at the very least initial academic losses that dissipate with subsequent years of enrollment.⁹

¹ R.C. Pianta and A. Ansari, Does Attendance in Private Schools Predict Student Outcomes at Age 15? Evidence From a Longitudinal Study, *Educational Researcher*, 2018, Vol. 47, No. 7, pp. 419-434, <https://doi.org/10.3102/0013189X18785632>.

² J.N. Mills and P.J. Wolf, Vouchers in the Bayou: The Effects of the Louisiana Scholarship Program on Student Achievement After 2 Years, *Educational Evaluation and Policy Analysis*, 2017, Vol. 47, No. 3, pp. 464-484, <https://doi.org/10.3102/0162373717693108>.

³ Ibid.

⁴ D. Figlio and K. Karbownik, *Evaluation of Ohio's EdChoice Scholarship Program: Selection, Competition, and Performance Effects*, The Thomas B. Fordham Institute, July 7, 2016, <https://fordhaminstitute.org/ohio/research/evaluation-ohios-edchoice-scholarship-program-selection-competition-and-performance>.

⁵ A. Abdulkadiroğlu, P.A. Pathak, and C. R. Walters, C. R., Free to Choose: Can School Choice Reduce Student Achievement? *American Economic Journal: Applied Economics*, Vol. 10, No. 1, pp. 175-206, 2018, <https://doi.org/10.1257/app.20160634>.

⁶ M. Borends and R.J. Waddington, School choice in Indianapolis: Effects of charter, magnet, private, and traditional public schools, *Education Finance and Policy*, Vol. 13, No. 2, pp 227-255, 2018, https://doi.org/10.1162/edfp_a_00225.

⁷ Ibid.

⁸ R.C. Pianta, and A. Ansari, Does Attendance in Private Schools Predict Student Outcomes at Age 15? Evidence From a Longitudinal Study, *Educational Researcher*, Vol. 47, No. 7, pp. 419-434, 2018, <https://doi.org/10.3102/0013189X18785632>.

⁹ Borends and Waddington, https://doi.org/10.1162/edfp_a_00225.

While academic performance results of non-public school choice programs remain mixed and slightly negative, the current body of research suggests that these programs are more likely to lead to higher high school graduation rates and college enrollment. In New York City and Washington, D.C., students who participated in their city's non-public school choice program had higher graduation rates and college attendance.¹⁰ However, a more recent study of D.C.'s Opportunity Scholarship Program shows no significant difference in college enrollment for students who won a scholarship to attend a private school and those who did not.¹¹ Across various non-public school choice programs, some studies show an increase in graduation rates between 4 and 5 percent, an increase in college enrollment between 5 and 10 percent, and an increase in attaining a bachelor's degree by 1 to 3 percent for students who participated in similar programs.¹² However, these results are not universally positive, as another study in New York City's local program and Louisiana's statewide program showed no effect on college attainment.¹³

One limitation on measuring success of non-public school choice programs is the attrition rate of participants. Fifty-five percent of participants in the Washington D.C. Opportunity Scholarship program were still enrolled in private schools at the four-year mark; the attrition rate for Milwaukee's program was similar.¹⁴ Programs with higher attrition rates have less data available for conducting analyses and measuring program impacts.

Variations in programs

One theme of current research available on non-public school choice programs is the variation in schools. Many non-public school choice programs do not require students to take a standardized assessment or report the results, so determining academic achievement is difficult. Student selection is usually neither random for program participation nor for school acceptance and enrollment, so conducting research related to random control trials is nearly impossible. Additionally, states' requirements related to private school participation vary; school characteristics are varied in terms of tuition amounts, curriculum choices, size, demographics, physical location/online offerings, academic requirements, religious instruction, and more. Comparing one non-public school choice program within a city proves difficult because of the variety of school offerings available; drawing conclusions when schools themselves are varied may not be as helpful to measuring the success of programs when so many factors are involved in student success. Some programs, such as Ohio's Ed Choice program, require students to first enroll in a private school before applying for the non-public school choice program, which may bias the student participation sample for both more academically attractive students, more motivated parents, or other forms of likely success.¹⁵ Instead of considering a curriculum or teacher as an influence, some may consider the peer effect: that is, being surrounded by motivated peers in the same setting with likewise motivated parents may be a mediating factor in success.

While many parents who choose private schools for their children do so in an interest of academic potential, it should be noted that private schools are attractive for several other reasons, including sports and extracurricular offerings, class sizes, single-gender schooling opportunities, internships and college preparation, safety, technology, or other factors.

¹⁰ M. Dynarski, On negative effects of vouchers, *Evidence Speaks Reports*, Vol. 1, No. 18, May 26, 2016, Brookings Institution.

¹¹ M. Chingos and B. Kisida, School Vouchers and College Enrollment: Experimental Evidence from Washington D.C., *Educational Evaluation and Policy Analysis*, Vol. 45, No. 3, pp. 422-436, 2023, <https://doi.org/10.3102/01623737221131549>.

¹² Ibid.

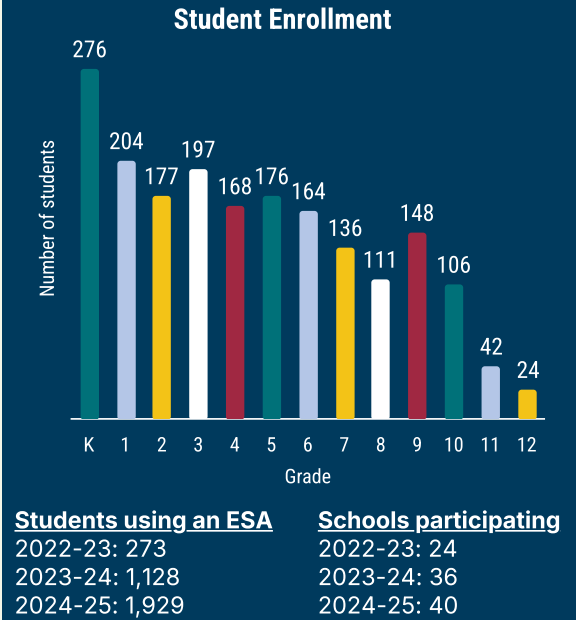
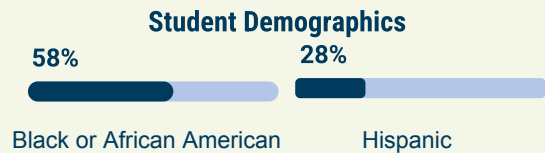
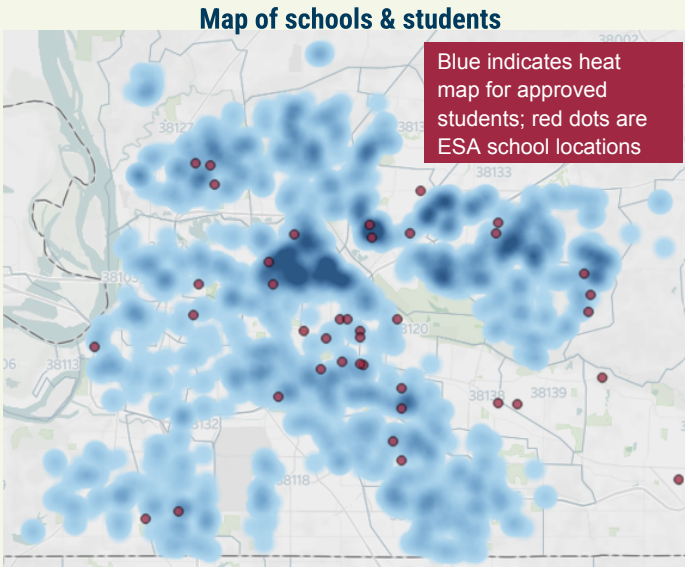
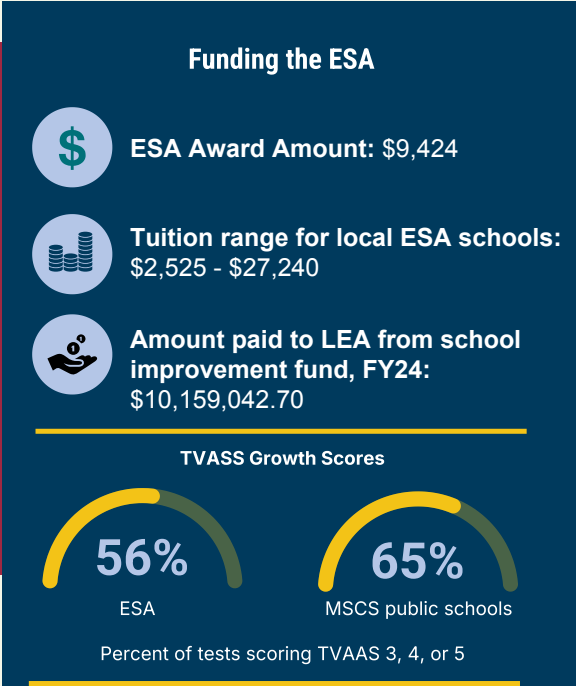
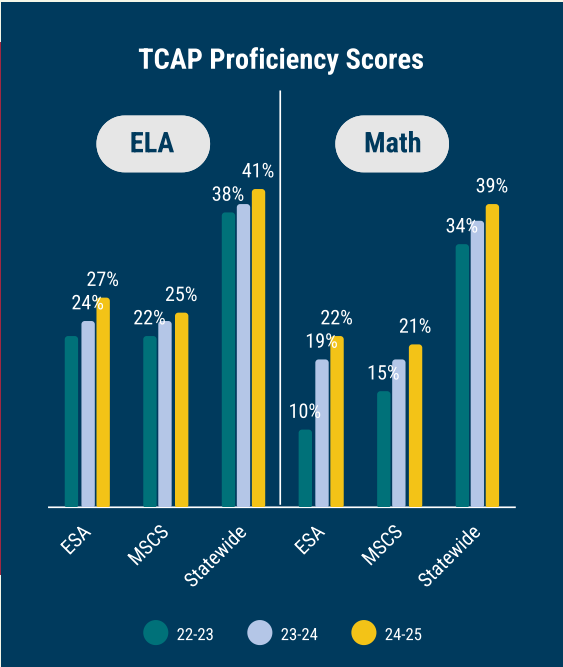
¹³ Ibid.

¹⁴ J.N. Mills and P.J. Wolf, Vouchers in the Bayou: The Effects of the Louisiana Scholarship Program on Student Achievement After 2 Years, *Educational Evaluation and Policy Analysis*, 2017, Vol. 47, No. 3, pp. 464-484, <https://doi.org/10.3102/0162373717693108>.

¹⁵ D. Figlio and K. Karbownik, *Evaluation of Ohio's EdChoice Scholarship Program: Selection, Competition, and Performance Effects*, The Thomas B. Fordham Institute, July 7, 2016, <https://fordhaminstitute.org/ohio/research/evaluation-ohios-edchoice-scholarship-program-selection-competition-and-performance>.

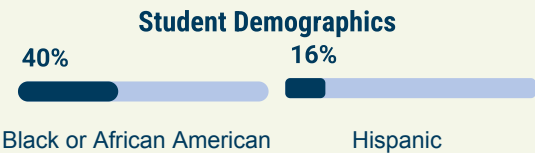
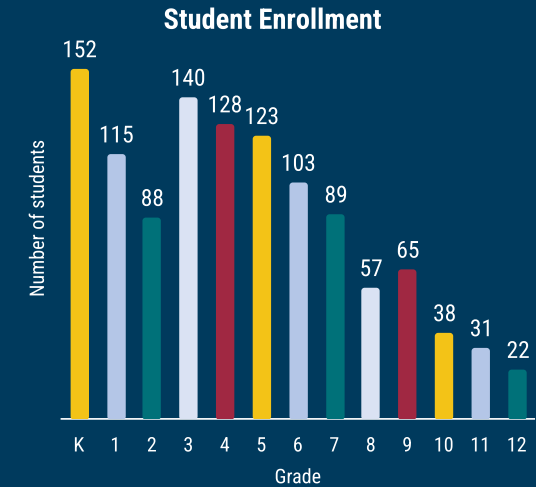
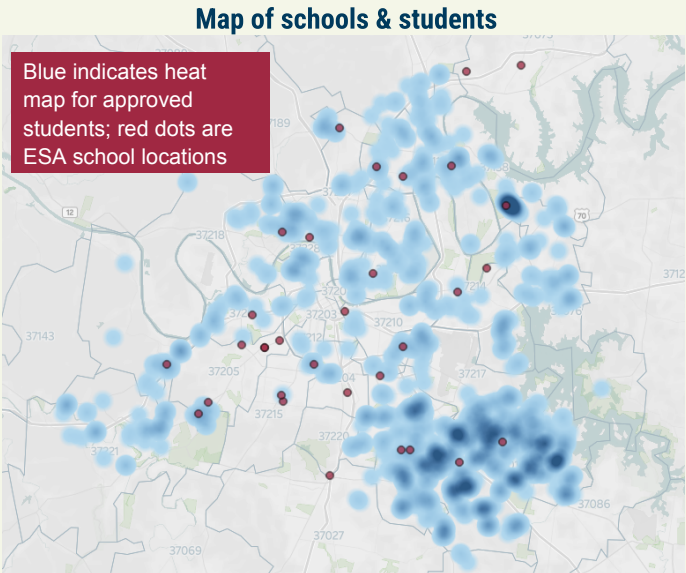
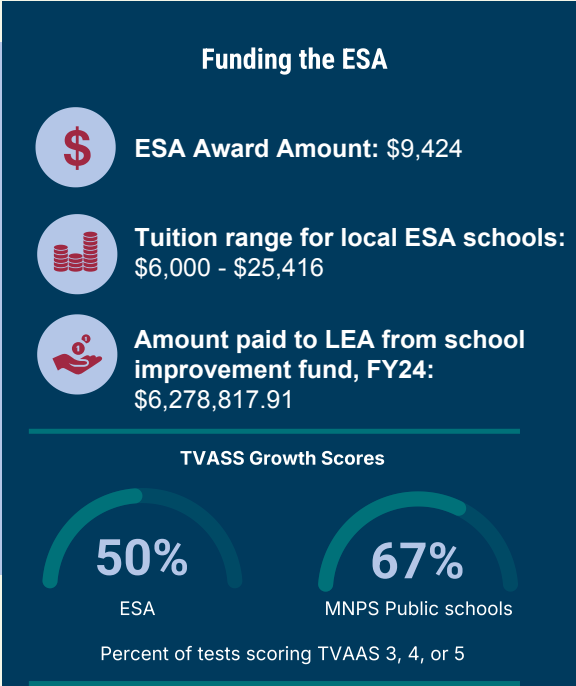
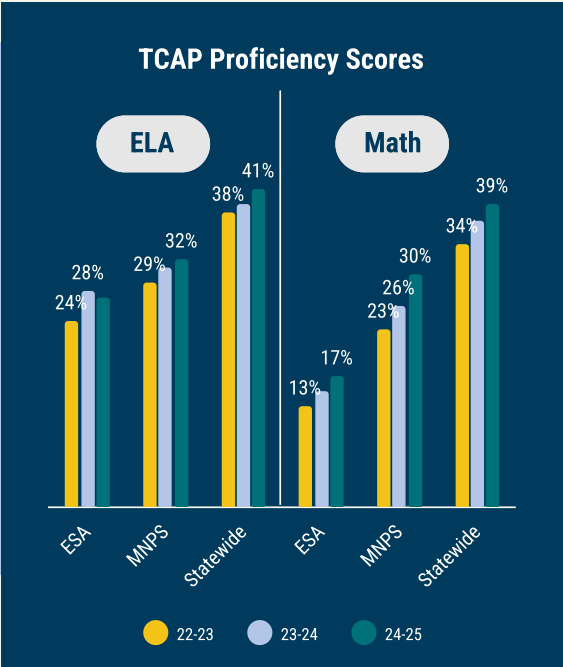
Education Savings Accounts: Memphis

2024-25



Education Savings Accounts: Nashville

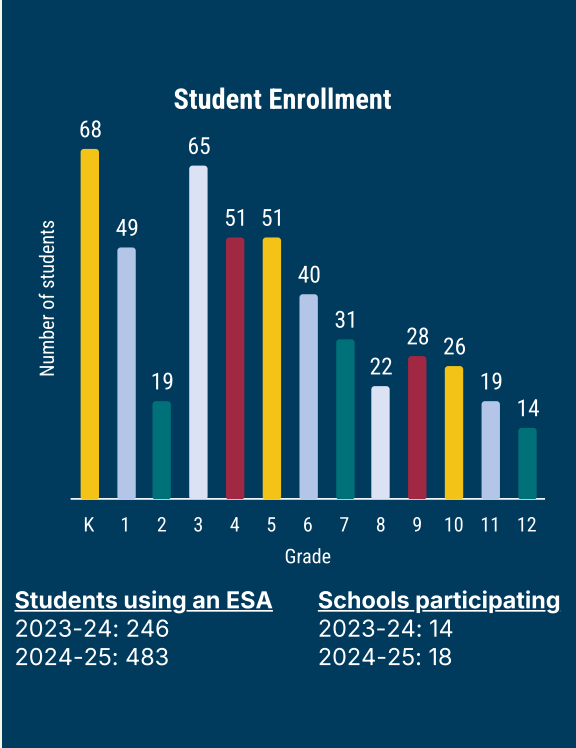
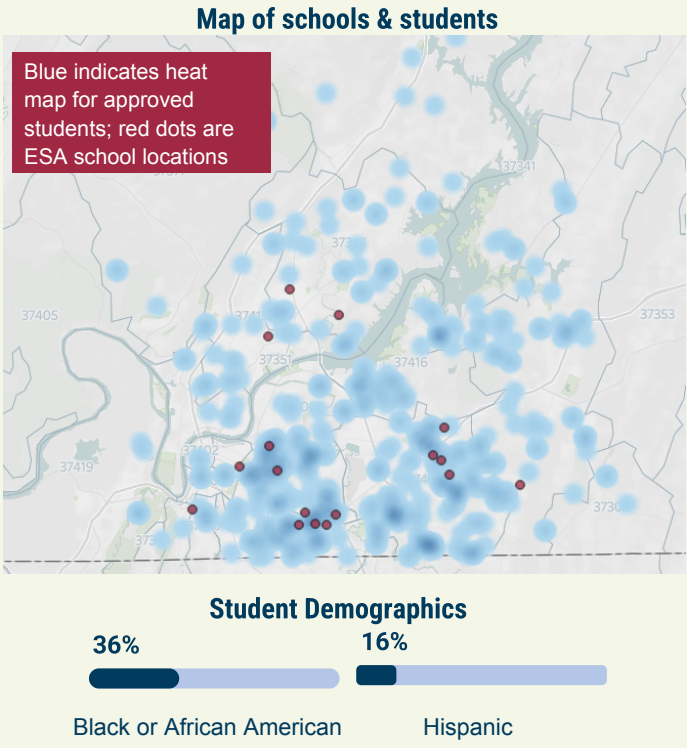
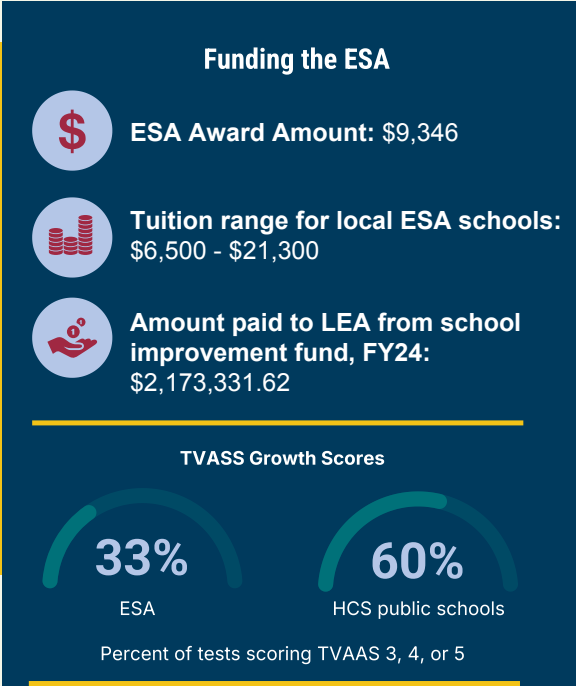
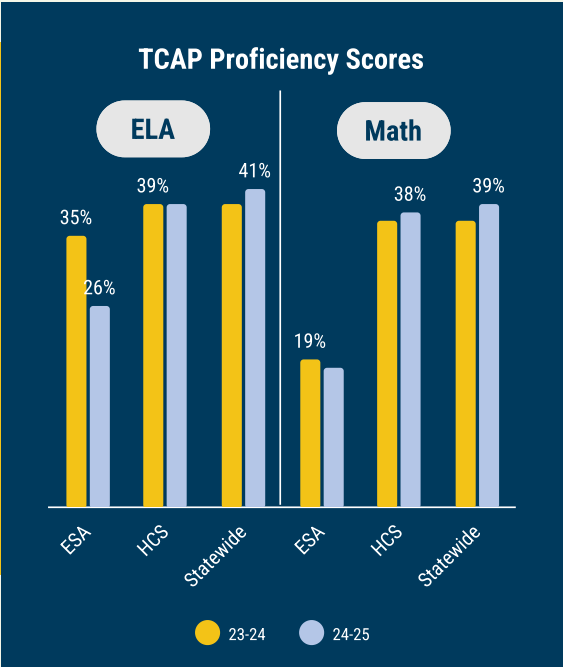
2024-25



Students using an ESA	Schools participating
2022-23: 179	2022-23: 20
2023-24: 700	2023-24: 31
2024-25: 1,151	2024-25: 35

Education Savings Accounts: Chattanooga

2024-25



Appendix F: Participating student demographic data

2022-2023							
Race and ethnicity	Memphis	Nashville	Total				
American Indian or Alaskan Native	*	*	< 10				
More than one race	*	*	< 10				
Asian	*	11	11				
Black or African American	167	74	241				
Native Hawaiian or Pacific Islander	*	*	< 10				
White	87	75	162				
Hispanic or Latino	75	35	110				
Not Hispanic or Latino	196	128	324				
Does your student have an IEP?	Response						
No	344						
Yes	27						
I don't know	63						
What is your home language?	Response						
Arabic	19						
English	306						
Spanish	80						
Other	29						
2023-2024							
Race and ethnicity	Memphis				Nashville	Chattanooga	Total
American Indian or Alaskan Native	13	*	*	20			
More than one race	34	29	23	86			
Asian	27	119	*	> 146			
Black or African American	874	385	97	1356			
Native Hawaiian or Pacific Islander	*	*	*	*			
White	347	351	172	870			
Other or no response	84	49	14	147			
Hispanic or Latino	349	141	34	524			
Not Hispanic or Latino	901	631	244	1776			
No response	206	205	42	453			
Does your student have an IEP?	Response						
No	1643						
Yes	109						
I don't know or no response	957						
What is your home language?	Response						
Arabic	67						
English	1782						
Spanish	270						
Other or multiple languages	592						

2024-2025				
Race and ethnicity	Memphis	Nashville	Chattanooga	Total
American Indian or Alaskan Native	39	*	*	53
Asian	54	180	10	244
Black or African American	1134	484	177	1795
Native Hawaiian or Pacific Islander	*	*	*	11
White	736	545	303	1584
Hispanic or Latino	543	190	78	811
Not Hispanic or Latino	1427	1029	420	2876
Does your student have an IEP or 504?	Response			
No	3463			
Yes - IEP	164			
Yes - 504	59			
What is your home language?	Response			
Arabic	58			
English	2655			
Spanish	287			
Multiple languages	537			

Note: Responses < 10 have been suppressed and are denoted with *.
Source: Tennessee Department of Education.

Appendix G: ESA students' prior public school with accountability designations, 2024-25

The information below is for ESA participating students in the 2024-25 school year. School names were verified with the application process, and school letter grades are from the 2023-24 school year (the year students were enrolled in the school before joining the ESA program). “NE” indicates that the school did not have enough data to calculate a letter grade based on TDOE’s business rules. Designations for priority schools were issued in 2022, CSI designations were issued in 2023, and reward designations were issued in 2024. Student counts with * have been suppressed because there were fewer than 10 students leaving the school. Schools with † closed after the 2024-25 school year, and schools with ^ were identified as CSI because more than 50 percent of the student body came from a school identified as CSI the prior year.

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Cornerstone Prep - Lester Campus^	Achievement School District	D	CSI	*
Hillcrest High School	Achievement School District	D	CSI	*
Humes Preparatory Academy Middle School †	Achievement School District	F	CSI	*
Journey Coleman School^	Achievement School District	C	CSI	*
Martin Luther King Preparatory High School	Achievement School District	F	Priority & CSI	*
Memphis Scholars Caldwell-Guthrie^	Achievement School District	F	CSI	*
Memphis Scholars Florida Kansas †	Achievement School District	C	CSI	*
Memphis Scholars Raleigh-Egypt †	Achievement School District	C	CSI	*
Westside Middle School^	Achievement School District	F	Priority & CSI	*
Arlington High	Arlington Community Schools	A	Reward	*
Arlington Middle	Arlington Community Schools	C		*
Donelson Elementary	Arlington Community Schools	A	Reward	*
Altruria Elementary	Bartlett City Schools	B		*
Appling Middle School	Bartlett City Schools	C		*
Bartlett Elementary School	Bartlett City Schools	B		*
Bon Lin Middle School	Bartlett City Schools	A	Reward	*
Elmore Park Middle School	Bartlett City Schools	B		*
Oak Elementary	Bartlett City Schools	B		*
Hopewell Elementary School	Bradley County Schools	B		*
Michigan Avenue Elementary School	Bradley County Schools	B		*
Ocoee Middle School	Bradley County Schools	C		*
Rossvie High	Clarksville-Montgomery County School System	A		*
West Collierville Middle School	Collierville Schools	A	Reward	*
Oakland Elementary	Fayette County Public Schools	D		*
Southwest Elementary	Fayette County Public Schools	B		*
Farmington Elementary School	Germantown Municipal School District	B	Reward	*
Houston Middle School	Germantown Municipal School District	C		*
Alpine Crest Elementary School	Hamilton County Schools	C		*
Apison Elementary School	Hamilton County Schools	A	Reward	*
Battle Academy for Teaching and Learning	Hamilton County Schools	B		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Brown Middle School	Hamilton County Schools	C		*
Central High	Hamilton County Schools	D		*
Chattanooga Charter School of Excellence	Hamilton County Schools	D	CSI	*
Chattanooga Girls Leadership Academy	Hamilton County Schools	B	Reward	*
Chattanooga Preparatory School	Hamilton County Schools	D		*
Chattanooga School for the Liberal Arts	Hamilton County Schools	A		*
Daisy Elementary School	Hamilton County Schools	A	Reward	*
East Brainerd Elementary School	Hamilton County Schools	D		15
East Hamilton High School	Hamilton County Schools	A	Reward	*
East Hamilton Middle School	Hamilton County Schools	B		*
East Lake Academy of Fine Arts	Hamilton County Schools	D		*
East Lake Elementary School	Hamilton County Schools	B		*
East Ridge Elementary School	Hamilton County Schools	D		*
East Ridge High School	Hamilton County Schools	D		*
East Ridge Middle School	Hamilton County Schools	D		*
East Side Elementary School	Hamilton County Schools	C		*
Harrison Elementary School	Hamilton County Schools	F		*
Hixson Elementary School	Hamilton County Schools	D		*
Hixson High School	Hamilton County Schools	B	Reward	*
Hixson Middle School	Hamilton County Schools	D		*
Howard Connect Academy	Hamilton County Schools	F		*
Hunter Middle School	Hamilton County Schools	C		*
Lookout Valley Middle / High School	Hamilton County Schools	C		*
McConnell Elementary School	Hamilton County Schools	A	Reward	*
Middle Valley Elementary School	Hamilton County Schools	B		*
Montessori Elementary at Highland Park	Hamilton County Schools	D		*
Normal Park Museum Magnet School	Hamilton County Schools	B		*
North Hamilton County Elementary School	Hamilton County Schools	B		*
Ooltewah Elementary School	Hamilton County Schools	A	Reward	*
Ooltewah High School	Hamilton County Schools	C		*
Ooltewah Middle School	Hamilton County Schools	B		*
Orchard Knob Middle School	Hamilton County Schools	F	Priority & CSI	*
Red Bank Elementary School	Hamilton County Schools	D		*
Red Bank High School	Hamilton County Schools	D		*
Red Bank Middle School	Hamilton County Schools	D		*
Rivermont Elementary School	Hamilton County Schools	C		*
Signal Mountain Middle/High School	Hamilton County Schools	C		*
Snow Hill Elementary School	Hamilton County Schools	C		*
Soddy Elementary School	Hamilton County Schools	C		*
Spring Creek Elementary School	Hamilton County Schools	F		*
The Howard School	Hamilton County Schools	D		*
Tommie F. Brown Academy	Hamilton County Schools	F		*
Wallace A. Smith Elementary School	Hamilton County Schools	B	Reward	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Westview Elementary School	Hamilton County Schools	B		*
Wolfever Creek Elementary School	Hamilton County Schools	B		*
Woodmore Elementary School	Hamilton County Schools	D		*
Bolivar Elementary	Hardeman County Schools	C		*
East Side Elementary	Haywood County Schools	C		*
Tennessee Connections Academy Johnson County 4-8	Johnson County Schools	D		*
Amherst Elementary School	Knox County Schools	B		*
Lakeland Elementary School	Lakeland School System	A	Reward	*
Lakeland preparatory School	Lakeland School System	C		*
Lenoir City Elementary	Lenoir City Schools	C		*
Volunteer State Virtual Academy Elementary School	Lewis County School District	F		*
Volunteer State Virtual Academy High School	Lewis County School District	D		*
Lexington Middle School	Lexington City Schools	A		*
J. Brown Elementary	Maury County Public Schools	C		*
A. B. Hill Elementary	Memphis-Shelby County Schools	D	CSI	*
A. Maceo Walker Middle	Memphis-Shelby County Schools	C		*
Alcy Elementary	Memphis-Shelby County Schools	C		*
American Way Middle	Memphis-Shelby County Schools	C		*
Aurora Collegiate Academy	Memphis-Shelby County Schools	D		19
Barret's Chapel Elementary/Middle	Memphis-Shelby County Schools	B	Reward	*
Beacon College Preparatory	Memphis-Shelby County Schools	C		*
Believe Memphis Academy Charter School	Memphis-Shelby County Schools	C		*
Belle Forest Community School	Memphis-Shelby County Schools	D		*
Bellevue Middle	Memphis-Shelby County Schools	B		*
Berclair Elementary	Memphis-Shelby County Schools	C		*
Bolton High	Memphis-Shelby County Schools	D		*
Brownsville Road Elementary	Memphis-Shelby County Schools	B	Reward	*
Bruce Elementary	Memphis-Shelby County Schools	C		*
Campus School	Memphis-Shelby County Schools	B		*
Carver College and Career Academy	Memphis-Shelby County Schools	F		*
Central High	Memphis-Shelby County Schools	C		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Cherokee Elementary	Memphis-Shelby County Schools	B	Reward	*
Chimneyrock Elementary School	Memphis-Shelby County Schools	B		*
Colonial Middle	Memphis-Shelby County Schools	B		*
Compass Community School, Berclair Campus	Memphis-Shelby County Schools	C		*
Compass Community School, Binghampton campus	Memphis-Shelby County Schools	D		*
Compass Community School, Frayser Campus	Memphis-Shelby County Schools	C	Reward	*
Compass Community School, Hickory Hill Campus	Memphis-Shelby County Schools	B	Reward	15
Cordova Elementary	Memphis-Shelby County Schools	C		*
Cordova High School	Memphis-Shelby County Schools	B		*
Cordova Middle	Memphis-Shelby County Schools	C		*
Craigmont High	Memphis-Shelby County Schools	D		*
Craigmont Middle	Memphis-Shelby County Schools	B		*
Cromwell Elementary	Memphis-Shelby County Schools	D		*
Crump Elementary	Memphis-Shelby County Schools	F		*
Delano Elementary	Memphis-Shelby County Schools	A	Reward	*
Dexter School	Memphis-Shelby County Schools	C		*
Double Tree Elementary	Memphis-Shelby County Schools	F	CSI	*
Douglass Elementary/Middle	Memphis-Shelby County Schools	F	CSI	*
Downtown Elementary	Memphis-Shelby County Schools	F		*
Early Childhood Programs	Memphis-Shelby County Schools	NE		*
East High	Memphis-Shelby County Schools	A	Reward	*
Egypt Elementary	Memphis-Shelby County Schools	D		*
Exceptional Children Special Placements	Memphis-Shelby County Schools	NE		*
Ford Road Elementary	Memphis-Shelby County Schools	D	CSI	*
Frayser-Corning Elementary	Memphis-Shelby County Schools	D	Priority & CSI	*
Freedom Prep Elementary - Millbranch	Memphis-Shelby County Schools	B	Reward	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Freedom Prep Middle - Brownlee	Memphis-Shelby County Schools	B		*
Freedom Preparatory Academy Flagship	Memphis-Shelby County Schools	C		*
Geeter School	Memphis-Shelby County Schools	D	CSI	*
Germanshire Elementary	Memphis-Shelby County Schools	B	Reward	*
Germantown Elementary	Memphis-Shelby County Schools	C		*
Germantown Middle	Memphis-Shelby County Schools	D		*
Getwell Elementary	Memphis-Shelby County Schools	C		*
Grahamwood Elementary	Memphis-Shelby County Schools	B		14
Grandview Heights Middle School	Memphis-Shelby County Schools	D		*
Granville T. Woods Academy of Innovation Charter School	Memphis-Shelby County Schools	D		*
Hamilton School	Memphis-Shelby County Schools	C	Priority & CSI	*
Hawkins Mill Elementary	Memphis-Shelby County Schools	C		*
Hickory Ridge Elementary	Memphis-Shelby County Schools	B	Reward	*
Highland Oaks Elementary	Memphis-Shelby County Schools	C		*
Highland Oaks Middle	Memphis-Shelby County Schools	F		*
Holmes Road Elementary	Memphis-Shelby County Schools	D	CSI	*
Idlewild Elementary	Memphis-Shelby County Schools	B	Reward	*
J. P. Freeman Elementary/Middle	Memphis-Shelby County Schools	B		*
Jackson Elementary	Memphis-Shelby County Schools	B		*
Journey East academy	Memphis-Shelby County Schools	B	Reward	*
Kate Bond Elementary School	Memphis-Shelby County Schools	D		*
Kate Bond Middle School	Memphis-Shelby County Schools	D		*
Keystone Elementary	Memphis-Shelby County Schools	D		*
Kingsbury Career Technology Center	Memphis-Shelby County Schools	NE		*
Kingsbury Elementary	Memphis-Shelby County Schools	D		*
Kingsbury Middle	Memphis-Shelby County Schools	F	Priority & CSI	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
KIPP Memphis Collegiate High School	Memphis-Shelby County Schools	C		*
Leadership Preparatory Charter School	Memphis-Shelby County Schools	A	Reward	*
Levi Elementary	Memphis-Shelby County Schools	D	CSI	*
Lowrance Elementary/Middle	Memphis-Shelby County Schools	C		*
Lucie E. Campbell Elementary	Memphis-Shelby County Schools	F	CSI	*
Lucy Elementary	Memphis-Shelby County Schools	D	CSI	*
Macon-Hall Elementary	Memphis-Shelby County Schools	D		17
Maxine Smith STEAM Academy	Memphis-Shelby County Schools	A	Reward	*
Melrose High	Memphis-Shelby County Schools	D	CSI	*
Memphis Academy of Science Engineering Middle/High	Memphis-Shelby County Schools	C		*
Memphis Business Academy Elementary School	Memphis-Shelby County Schools	B		*
Memphis Business Academy High School	Memphis-Shelby County Schools	B		*
Memphis Business Academy Middle	Memphis-Shelby County Schools	F		*
Memphis College Preparatory	Memphis-Shelby County Schools	D		*
Memphis Grizzlies Preparatory Charter School	Memphis-Shelby County Schools	B	Reward	*
Memphis Merit Academy	Memphis-Shelby County Schools	F		*
Memphis Rise Academy	Memphis-Shelby County Schools	B		*
Memphis School of Excellence Cordova	Memphis-Shelby County Schools	C		13
Memphis School of Excellence Elementary	Memphis-Shelby County Schools	F		*
Memphis School of Excellence Elementary Cordova	Memphis-Shelby County Schools	D		*
Memphis Virtual School	Memphis-Shelby County Schools	D	CSI	*
Mt. Pisgah Middle/High	Memphis-Shelby County Schools	F		*
Newberry Elementary	Memphis-Shelby County Schools	A	Reward	*
Northaven Elementary	Memphis-Shelby County Schools	C		*
Oak Forest Elementary	Memphis-Shelby County Schools	A	Reward	*
Oakhaven Elementary	Memphis-Shelby County Schools	B	Reward	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Oakshire Elementary	Memphis-Shelby County Schools	B		*
Peabody Elementary	Memphis-Shelby County Schools	D		*
Perea Elementary School	Memphis-Shelby County Schools	C	Reward	*
Power Center Academy Elementary School	Memphis-Shelby County Schools	B	Reward	*
Power Center Academy High School	Memphis-Shelby County Schools	C		*
Power Center Academy Middle	Memphis-Shelby County Schools	B		*
Power Center Academy Middle - Southeast	Memphis-Shelby County Schools	D	CSI	*
Promise Academy	Memphis-Shelby County Schools	C	Reward	*
Raleigh Egypt Middle School	Memphis-Shelby County Schools	D	CSI	*
Raleigh-Bartlett Meadows Elementary	Memphis-Shelby County Schools	D		*
Richland Elementary	Memphis-Shelby County Schools	A	Reward	*
Ridgeway Early Learning Center	Memphis-Shelby County Schools	NE		*
Riverwood Elementary School	Memphis-Shelby County Schools	D		11
Robert R. Church Elementary	Memphis-Shelby County Schools	D		*
Scenic Hills Elementary	Memphis-Shelby County Schools	D	CSI	*
Sea Isle Elementary	Memphis-Shelby County Schools	D		*
Sharpe Elementary	Memphis-Shelby County Schools	C		*
Shelby Oaks Elementary	Memphis-Shelby County Schools	C		11
Sherwood Elementary	Memphis-Shelby County Schools	D		*
Sherwood Middle	Memphis-Shelby County Schools	C	CSI	*
Snowden Elementary/Middle	Memphis-Shelby County Schools	B		*
South Park Elementary	Memphis-Shelby County Schools	D		*
Southern Avenue Charter School of Academic Excellence Creative Arts	Memphis-Shelby County Schools	D		*
Southwind Elementary	Memphis-Shelby County Schools	A	Reward	*
Treadwell Elementary	Memphis-Shelby County Schools	F		*
Treadwell Middle School	Memphis-Shelby County Schools	C	CSI	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Trezevant High	Memphis-Shelby County Schools	D		*
University High School	Memphis-Shelby County Schools	A	Reward	*
University Middle	Memphis-Shelby County Schools	A	Reward	*
Veritas College Preparatory	Memphis-Shelby County Schools	C		*
Vision Preparatory Charter School	Memphis-Shelby County Schools	C		*
Wells Station Elementary	Memphis-Shelby County Schools	A	Reward	*
White Station Elementary	Memphis-Shelby County Schools	C		*
White Station High	Memphis-Shelby County Schools	A	Reward	*
White Station Middle	Memphis-Shelby County Schools	A		*
Whitehaven Elementary	Memphis-Shelby County Schools	C		*
William Herbert Brewster Elementary School	Memphis-Shelby County Schools	B		*
Willow Oaks Elementary	Memphis-Shelby County Schools	C	Reward	*
Winchester Elementary	Memphis-Shelby County Schools	C		*
A. Z. Kelley Elementary	Metro Nashville Public Schools	B		*
Alex Green Elementary	Metro Nashville Public Schools	D		*
Amqui Elementary	Metro Nashville Public Schools	C		*
Antioch High School	Metro Nashville Public Schools	D		*
Antioch Middle	Metro Nashville Public Schools	F	CSI	*
Aventura Community School	Metro Nashville Public Schools	NE		*
Bellshire Elementary	Metro Nashville Public Schools	D	CSI	*
Cane Ridge Elementary	Metro Nashville Public Schools	B	Reward	10
Cane Ridge High School	Metro Nashville Public Schools	F	CSI	*
Carter-Lawrence Elementary	Metro Nashville Public Schools	C		*
Charlotte Park Elementary	Metro Nashville Public Schools	C		*
Cockrill Elementary	Metro Nashville Public Schools	D	CSI	*
Cole Elementary	Metro Nashville Public Schools	D		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Croft Middle	Metro Nashville Public Schools	B		*
Cumberland Elementary	Metro Nashville Public Schools	D		*
Dan Mills Elementary	Metro Nashville Public Schools	A	Reward	*
Dodson Elementary	Metro Nashville Public Schools	C		*
Donelson Middle	Metro Nashville Public Schools	F		*
Dupont Hadley Middle	Metro Nashville Public Schools	D		*
Dupont Tyler Middle	Metro Nashville Public Schools	B		*
Eagle View Elementary School	Metro Nashville Public Schools	C		*
Eakin Elementary	Metro Nashville Public Schools	A		*
East End Preparatory School	Metro Nashville Public Schools	B		*
East Nashville Magnet High School	Metro Nashville Public Schools	C		*
Explore Community School	Metro Nashville Public Schools	B		*
Fall-Hamilton Elementary	Metro Nashville Public Schools	D		*
Gateway Elementary	Metro Nashville Public Schools	C		*
Glenclyff Elementary	Metro Nashville Public Schools	C		*
Glenclyff High School	Metro Nashville Public Schools	D	CSI	*
Glendale Elementary	Metro Nashville Public Schools	C		*
Glengarry Elementary	Metro Nashville Public Schools	B	Reward	*
Goodlettsville Elementary	Metro Nashville Public Schools	C		*
Goodlettsville Middle	Metro Nashville Public Schools	F		*
Gower Elementary	Metro Nashville Public Schools	C		*
Granbery Elementary	Metro Nashville Public Schools	A		*
H. G. Hill Middle	Metro Nashville Public Schools	C		*
Harpeth Valley Elementary	Metro Nashville Public Schools	B	Reward	*
Harris-Hillman Special Education	Metro Nashville Public Schools	NE		*
Haynes Middle	Metro Nashville Public Schools	C	CSI	*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Haywood Elementary	Metro Nashville Public Schools	C		*
Head Middle	Metro Nashville Public Schools	A	Reward	*
Henry C. Maxwell Elementary	Metro Nashville Public Schools	C		*
Hickman Elementary	Metro Nashville Public Schools	C		*
Hillsboro High	Metro Nashville Public Schools	C		*
Hull-Jackson Elementary	Metro Nashville Public Schools	C		*
Hume-Fogg High	Metro Nashville Public Schools	A	Reward	*
Hunters Lane High	Metro Nashville Public Schools	D		*
Ida B. Wells Elementary	Metro Nashville Public Schools	C	Reward	*
Intrepid College Preparatory Charter School	Metro Nashville Public Schools	C		*
Isaac Litton Middle	Metro Nashville Public Schools	B		*
Isaiah T. Creswell Middle School of the Arts	Metro Nashville Public Schools	C		*
Ivanetta H. Davis Learning Center at Bordeaux	Metro Nashville Public Schools	NE		*
J. E. Moss Elementary	Metro Nashville Public Schools	C		*
John B. Whitsitt Elementary	Metro Nashville Public Schools	B	Reward	*
John Early Middle	Metro Nashville Public Schools	D	CSI	*
John F. Kennedy Middle	Metro Nashville Public Schools	D		*
Jones Elementary	Metro Nashville Public Schools	C	CSI	*
KA @ the Crossings	Metro Nashville Public Schools	D		*
KIPP Nashville College Prep	Metro Nashville Public Schools	B		*
KIPP Nashville College Prep Elementary	Metro Nashville Public Schools	D		*
Lakeview Elementary	Metro Nashville Public Schools	C		*
LEAD Academy	Metro Nashville Public Schools	C		*
LEAD Cameron	Metro Nashville Public Schools	C		*
LEAD Southeast	Metro Nashville Public Schools	B		*
Liberty Collegiate Academy	Metro Nashville Public Schools	B		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Lockeland Elementary	Metro Nashville Public Schools	B		*
May Werthan Shayne Elementary School	Metro Nashville Public Schools	B		*
McGavock High	Metro Nashville Public Schools	F	CSI	*
Meigs Middle School	Metro Nashville Public Schools	A	Reward	*
Mt. View Elementary	Metro Nashville Public Schools	C	Reward	*
Nashville Classical East	Metro Nashville Public Schools	B	Reward	*
Nashville Prep	Metro Nashville Public Schools	C		*
Old Center Elementary	Metro Nashville Public Schools	C		*
Paragon Mills Elementary	Metro Nashville Public Schools	D		*
Purpose Prep	Metro Nashville Public Schools	C		*
RePublic High School	Metro Nashville Public Schools	C		*
Robert Churchwell Elementary	Metro Nashville Public Schools	C	CSI	*
Rocketship United	Metro Nashville Public Schools	C		*
Rose Park Middle	Metro Nashville Public Schools	C		*
Rosebank Elementary	Metro Nashville Public Schools	B	Reward	*
Ross Early Learning Center	Metro Nashville Public Schools	NE		*
Smith Springs Elementary School	Metro Nashville Public Schools	C		*
Smithson Craighead Academy	Metro Nashville Public Schools	C		*
Stanford Elementary	Metro Nashville Public Schools	B	Reward	*
STEM Prep Academy	Metro Nashville Public Schools	B		*
Stratford STEM Magnet School	Metro Nashville Public Schools	F		*
Strive Collegiate Academy	Metro Nashville Public Schools	C		*
Thomas A. Edison Elementary	Metro Nashville Public Schools	C		*
Thurgood Marshall Middle	Metro Nashville Public Schools	C		*
Tom Joy Elementary	Metro Nashville Public Schools	D		*
Tulip Grove Elementary	Metro Nashville Public Schools	C		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Una Elementary	Metro Nashville Public Schools	B		*
Waverly-Belmont Elementary School	Metro Nashville Public Schools	B		*
West End Middle	Metro Nashville Public Schools	A	Reward	*
Westmeade Elementary	Metro Nashville Public Schools	C		*
Wright Middle	Metro Nashville Public Schools	D	CSI	*
Millington Primary School	Millington Municipal Schools	NE		*
Erma Siegel Elementary	Murfreesboro City Schools	B		*
Greenbrier Middle School	Robertson County Schools	D		*
Blackman Elementary School	Rutherford County Schools	B		*
Blackman High School	Rutherford County Schools	A	Reward	*
Brown's Chapel Elementary School	Rutherford County Schools	B		*
Cedar Grove Elementary	Rutherford County Schools	B		*
David Youree Elementary	Rutherford County Schools	C		*
Lavergne Lake Elementary School	Rutherford County Schools	C		*
Rock Springs Elementary	Rutherford County Schools	A	Reward	*
Roy L. Waldron Elementary	Rutherford County Schools	D		*
Smyrna High School	Rutherford County Schools	B		*
Stewarts Creek Elementary School	Rutherford County Schools	A	Reward	*
Stewarts Creek High School	Rutherford County Schools	A		*
Stewarts Creek Middle School	Rutherford County Schools	A		*
Gene W. Brown Elementary	Sumner County Schools	A	Reward	*
Knox Doss Middle School at Drakes Creek	Sumner County Schools	B	Reward	*
R. T. Fisher Alternative	Sumner County Schools	NE		*
Robert E. Ellis Middle	Sumner County Schools	A	Reward	*
V. G. Hawkins Middle School	Sumner County Schools	B		*
Walton Ferry Elementary	Sumner County Schools	B		*
White House Middle School	Sumner County Schools	A		*
Cornerstone Prep Denver Campus	Tennessee Public Charter School Commission	B		*
KIPP Antioch College Prep Elementary	Tennessee Public Charter School Commission	B		20
KIPP Antioch College Prep Middle	Tennessee Public Charter School Commission	A	Reward	*
KIPP Antioch Global High School	Tennessee Public Charter School Commission	A		*
Lester Prep	Tennessee Public Charter School Commission	C		*
Libertas	Tennessee Public Charter School Commission	B	Reward	*
Nashville Collegiate Prep	Tennessee Public Charter School Commission	C		14
Promise Academy Spring Hill	Tennessee Public Charter School Commission	C		*

Prior public school	LEA	Letter grade	Designation: Priority, CSI or Reward	Number of ESA students who previously attended
Rocketship Dream Community Prep	Tennessee Public Charter School Commission	B		*
Munford Middle School	Tipton County Schools	A		*
Trousdale Co High School	Trousdale County School District	A	Reward	*
Big Ridge Elementary	Union County Public Schools	C		*
Tennessee Virtual Academy	Union County Public Schools	F		13
Tennessee Virtual Junior High School	Union County Public Schools	D		*
Bethesda Elementary	Williamson County Schools	B		*
Wilson Central High School	Wilson County Schools	C		*

Appendix H: Participating school survey responses, July 2025

School survey results from 2024-25 participating schools		
Survey item	Response (%)	
	Yes	No
Does your school have a wait list for at least one grade?	56%	44%
Is your school religious?	79%	21%
Survey item	Responses (n)	
What religion is your school?		
Christian: Catholic	24	
Christian: other	44	
Islamic	3	
Jewish	3	
Non-Religious	20	
Why did your school join the ESA program? Select all that apply.		
Parent demand	25	
Vote or decision by Board of Trustees, diocese, or other similar body	31	
School leadership decision	85	
Financial options for applicant families	75	
Mission alignment, including religious	42	
Chance to increase enrollment	43	
Chance to increase financial stability	38	
Which of the following characteristics apply to your school? Select all that apply.		
Co-ed	81	
All girls	4	
All boys	4	
Special education services provided by a person holding a special education license	26	
Services for English language learners	11	
Honors classes	27	
Services for gifted students (not honors classes)	9	
Dual enrollment	28	
Advanced Placement and/or International Baccalaureate classes	18	
Boarding schools	4	
Day schools	45	
Resources for families including trauma, food insecurity, mental health, and housing	9	
Specific program (Montessori, Reggio Emilia, language immersion etc.)	6	
When does your school administer the TCAP assessment to ESA students?		
We pull students out of class during the day to test	73	
Students stay after school to test	1	
Students come to school on a student holiday to test	0	
We test students on the weekend	2	
We do not have ESA students in grades 3-11	9	
Other	10	

What changes has your school made, if any, as a result of joining the ESA program? Select all that apply.	
School promotional materials	41
Curriculum, generally	7
Curriculum, to align more closely with TCAP	5
Academic tutoring services	15
Extracurricular offerings	5
Transportation	4
Admissions process, calendar, or policies	20
Financial aid process, calendar, or policies	43
Personnel changes	24
Test preparation	12
None of these	27
Other	1
Why do ESA students decline to re-enroll? Select all that apply.	
Academics are too hard	9
Academics are too easy	0
Not enough extracurricular options	5
Transportation issues	14
Tuition/fees after ESA are too expensive	14
Poor fit with peers	3
Poor environment fit: parent expectations, community	6
No longer eligible for ESA due to finances or residency	22
Other logistical issues: calendar, hours	4
School determined student is not a good fit	11
Other	7
Does your school promote the ESA program?	
We do not mention the ESA program on our website or application.	9
We include information on our school financial aid page.	53
We include information on our school social media.	31
We have handouts available to interested families.	47
We hold events on campus for parents that include information about ESA.	29
Other	14
In your view, how do most parents find out about the ESA program?	
School information (website, application, etc.)	42
TDOE website or social media	12
Word of mouth from other parents	33
Other	7

Notes: (1) n= 94. (2) Responses from open-ended questions have not been shared per TCA 10-7-504(22)(D).

Source: OREA participating schools survey.

Appendix I: Statistical analysis of OREA's school survey results, July 2025

Table 1: Most schools are fairly satisfied with the ESA program			
Survey item	<i>M</i>	<i>SD</i>	median
As a school leader, I am satisfied with the educational opportunities I am able to provide to students through the ESA program.	3.35	1.04	4
TDOE involvement with the implementation of ESA has been helpful.	3.30	1.09	4
Information I receive from TDOE about the ESA program has been informative.	3.30	1.04	4
I consider the state to be reasonably involved with my school due to our participation in the ESA program.	2.5	1.5	3
I am satisfied with the online portal/e-wallet for funding disbursements.	2.73	1.28	3
My school's ESA families are able to easily use the online portal/e-wallet for all ESA functions.	2.5	1.31	3

Note: Chronbach's alpha: 0.8422.

Source: OREA participating schools survey.

Table 2: Memphis schools are generally more satisfied than other areas			
	<i>M</i>	<i>SE</i>	95% <i>CI</i>
Chattanooga	20.65	0.752	[19.153, 22.141]
Memphis	18	0.770	[16.472, 19.528]
Nashville	16.11	1.067	[13.999, 18.237]
Virtual	16.25	4.366	[7.580, 24.920]

Note: *SE* = standard error; *CI* = confidence interval. For Memphis, n = 17. For Nashville, n = 39. For Chattanooga, n = 34. For virtual schools, n = 4.

Source: OREA participating schools survey.

Appendix J: Results from OREA's survey to non-participating schools, July 2025

OREA surveyed non-participating non-public Category I, II, and III schools in Shelby, Davidson, Hamilton, and contiguous counties.

Survey item	Responses (n)	
Total number of respondents	55	
School located in West TN	12	
School located in Middle TN	39	
School located in East TN	4	
Average age of school (years)	55	
Average size of student body	472	
Grades served		
Elementary school only	16	
Middle school only	0	
High school only	1	
Grades K-8	10	
Grades 5-12 or 6-12	4	
Grades K-12	24	
	Yes	No
Did your school register to participate in the EFS program?	34	21
Which of the following influenced your school's decision not to participate in the ESA program?		
TCAP requirement	25	
Financial statements/tax forms needed to apply	6	
Background check requirement for staff	4	
Acceptance of state money, generally	19	
Potential state overreach	25	
Full enrollment / no seats available	7	
Not able to meet special education needs	15	
Board of Trustees or oversight committee voted against joining	9	
ESA amount does not cover our tuition	5	
TSSAA eligibility concerns	3	
School image concerns	3	
School culture concerns	5	
Program was too new	9	
Other	16	
What influenced your school's decision to register to participate the EFS program?		
Parent demand	13	
Board of Trustees / diocese decision	15	
School leadership decision (e.g., Head of School, administration)	27	
Financial options for applicant families	24	
Financial options for enrolled families	25	
Mission alignment	13	
Chance to increase enrollment	14	
Chance to increase financial stability	11	
Other	5	

Note: Responses from open-ended questions have not been shared per *TCA 10-7-504(22)(D)*.
Source: OREA survey of non-participating non-public schools.

Appendix K: TCAP proficiency rate comparisons

The following tables contain comparisons of ESA students' proficiency rates with similar public school peers across the three years of TCAP testing data.

Table 1: TCAP proficiency rates, years 1-3

	Memphis		Nashville		Chattanooga		TN Statewide
	Public	ESA	Public	ESA	Public	ESA	
ELA 22-23	22	22	29	24	n/a	n/a	38
ELA 23-24	24	24	30	28	39	35	39
ELA 24-25	25	27	32	26	39	26	41
Math 22-23	15	10	23	13	n/a	n/a	34
Math 23-24	18	19	26	15	37	19	37
Math 24-25	21	22	30	17	38	18	39

Note: Numbers reflect the percentage of students whose scores fall into the meets expectations or exceeds expectations categories. Numbers have been rounded to the nearest whole number.

Source: Tennessee Department of Education and the State Report Card Dashboard.

Table 2: Differences in ELA and math proficiency scores between ESA and public schools, 2023

Difference in ELA proficiency 2023, public compared to ESA

	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	0.021	0.268	31	0.435	0.667
Memphis	0.004	0.222	17	0.074	0.942
Nashville	0.042	0.325	13	0.484	0.636

Difference in math proficiency in 2023, public compared to ESA

	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	-0.077	0.2	31	-2.175	0.037*
Memphis	-0.08	0.124	17	-2.754	0.014*
Nashville	-0.073	0.275	13	-0.991	0.34

Table 3: Differences in ELA and math proficiency scores between ESA and public schools, 2024					
Difference in ELA proficiency 2024, public compared to ESA					
	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	-0.02	0.27	67	-0.57	0.553
Chattanooga	-0.079	0.323	12	-0.883	0.395
Memphis	-0.008	0.273	28	-0.154	0.879
Nashville	-0.003	0.244	25	-0.058	0.954
Difference in math proficiency in 2024, public compared to ESA					
	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	-0.094	0.228	67	-3.392	0.001**
Chattanooga	-0.188	0.182	12	-3.706	0.003**
Memphis	-0.004	0.266	28	-0.083	0.934
Nashville	-0.146	0.163	25	-4.579	0.0001***

Note: *M* = mean difference (ESA – public); *SD* = standard deviation; *df* = degrees of freedom; *p*-values: * $p < .1$, ** $p < .05$, *** $p < .001$. Significance at the 95% confidence interval. Negative values indicate ESA underperformance compared to public school peers.

Table 4: Differences in ELA and math proficiency scores in 2025 between ESA and public schools					
Difference in ELA proficiency 2025, public compared to ESA					
	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	-0.034	0.251	80	-1.21	0.231
Memphis	0.048	0.28	34	1.011	0.319
Nashville	-0.049	0.228	29	-1.185	0.246
Chattanooga	-0.182	0.134	15	-5.442	0.0001*
Difference in math proficiency in 2025, public compared to ESA					
	<i>M</i>	<i>SD</i>	<i>df</i>	<i>t</i>	<i>p</i>
Statewide	-0.099	0.23	80	-4.418	0.000***
Memphis	-0.046	0.169	34	-1.593	0.12
Nashville	-0.095	0.232	29	-2.245	0.0325*
Chattanooga	-0.226	0.162	15	-5.571	0.0001**

Note: *M* = mean difference (ESA – public); *SD* = standard deviation; *df* = degrees of freedom; *p*-values: * $p < .1$, ** $p < .05$, *** $p < .001$. Significance at the 95% confidence interval. Negative values indicate ESA underperformance compared to public school peers.

Table 5: Multiple regression results associated with ELA and math proficiency differences between ESA schools and public schools, 2024

	ELA			Math		
Variable	Estimate	SE	p	Estimate	SE	p
Religious	−0.021	0.109	0.847	−0.131	0.117	0.267
School age (years)	0.001	0.001	0.646	−0.001	0.001	0.48
Special education	−0.008	0.611	0.896	0.004	0.061	0.953
Honors classes	0.216	0.125	0.090*	0.117	0.116	0.32
Gifted program	−0.191	0.11	0.088*	−0.073	0.082	0.379
Dual enrollment	−0.171	0.098	0.087*	−0.077	0.078	0.328
AP/IB classes	−0.072	0.172	0.679	−0.104	0.206	0.618
Family resources	0.003	0.095	0.974	−0.122	0.071	0.091
Years in ESA	−0.066	0.078	0.404	−0.022	0.052	0.678
Waitlist status	0.047	0.06	0.439	0.118	0.047	0.016**
Total students enrolled	0.0004	0.0002	0.025**	0.0003	0.0002	0.065*
City (coded)	0.064	0.049	0.200	0.0004	0.034	0.990
Satisfaction (school)	0.007	0.005	0.302	−0.0009	0.005	0.852

Note: n = 66. Robust standard errors reported. * $p < .10$. ** $p < .05$. Model R^2 : ELA = 0.356, $p = .0012$; Math = 0.312, $p = .031$. Dependent variable: difference in proficiency score (ESA – public). Positive values indicate higher ESA scores.

Table 6: Multiple regression results associated with ELA and math proficiency differences between ESA schools and public schools, 2025

	ELA			Math		
Variable	Estimate	SE	p	Estimate	SE	p
Religious	-0.079	0.106	0.46	0.051	0.07	0.474
School age (years)	0	0	0.935	0	0	0.941
Special education	0.018	0.083	0.832	-0.02	0.049	0.686
Honors classes	0.165	0.097	0.093*	0.013	0.061	0.835
Gifted program	0.017	0.12	0.884	0.044	0.075	0.561
Dual enrollment	-0.14	0.066	0.036*	-0.175	0.046	0.000*
AP/IB classes	-0.004	0.14	0.976	0.086	0.046	0.272
Family resources	-0.085	0.08	0.297	-0.027	0.059	0.647
Years in ESA	-0.021	0.042	0.626	-0.019	0.032	0.54
Waitlist status	-0.001	0.07	0.993	0.03	0.052	0.565
Total students enrolled	0	0	0.275	0	0	0.585

Note: n = 80. Robust standard errors reported. * $p < .10$. ** $p < .05$. Model R²: ELA = 0.141, $p = .003$; Math = 0.175, $p < 0.000$. Dependent variable: difference in proficiency score (ESA – public). Positive values indicate higher ESA scores.

Table 7: Mean ELA and math proficiency scores by religious affiliation, waitlist status, and years of ESA participation, 2024

	ELA			Math		
	M	SE	95% CI	M	SE	95% CI
Religious affiliation						
Christian: Catholic (n=22)	0.291	0.048	[0.195, 0.386]	0.133	0.033	[0.067, 0.199]
Christian: other (n=32)	0.297	0.052	[0.193, 0.402]	0.19	0.038	[0.113, 0.267]
Islamic (n=2)	0.351	0.042	[0.268, 0.434]	0.225	0.034	[0.157, 0.293]
Jewish (n=2)	0.2	0.2	[-0.199, 0.599]	0.2	0.2	[-0.199, 0.599]
Non-Religious (n=10)	0.148	0.097	[-0.046, 0.342]	0.138	0.103	[-0.068, 0.343]

Waitlist status						
No Waitlist (n=28)	0.207	0.047	[0.114, 0.300]	0.075	0.021	[0.033, 0.117]
Waitlist (n=40)	0.317	0.044	[0.228, 0.406]	0.228	0.039	[0.150, 0.305]
Years in ESA						
2 Years (26)	0.315	0.065	[0.185, 0.445]	0.207	0.051	[0.104, 0.309]
3 Years (40)	0.24	0.031	[0.178, 0.301]	0.134	0.024	[0.087, 0.182]

Note: *SE* = standard error; *CI* = confidence interval. Proficiency rates reflect ESA schools' average percent of students meeting grade-level standards in 2024. The Jewish category has a wide confidence interval due to low sample size.

Table 8: Mean ELA and math proficiency scores by religious affiliation, waitlist status, and years of ESA participation, 2025

	ELA			Math		
	<i>M</i>	<i>SE</i>	95% CI	<i>M</i>	<i>SE</i>	95% CI
Religious affiliation						
Christian: Catholic (n=23)	0.243	0.04	[0.163, 0.323]	0.196	0.041	[0.114, 0.278]
Christian: other (n=39)	0.251	0.033	[0.186, 0.316]	0.15	0.023	[0.104, 0.196]
Islamic (n=3)	0.292	0.049	[0.195, 0.390]	0.273	0.045	[0.183, 0.363]
Jewish (n=2)	0.665	0.335	[-0.001, 1.331]	0.7	0.3	[0.103, 1.297]
Non-Religious (n=17)	0.245	0.078	[0.092, 0.399]	0.106	0.41	[0.024, 0.187]
Waitlist status						
No Waitlist (n=35)	0.248	0.041	[0.166, 0.330]	0.144	0.035	[0.074, 0.214]
Waitlist (n=49)	0.272	0.033	[0.206, 0.338]	0.193	0.025	[0.143, 0.244]
Years in ESA						
1 Year (n=15)	0.264	0.064	[0.136, 0.392]	0.142	0.04	[0.062, 0.223]
2 Years (n=30)	0.279	0.048	[0.184, 0.374]	0.2	0.042	[0.116, 0.284]
3 Years (n=39)	0.242	0.034	[0.178, 0.309]	0.16	0.027	[0.106, 0.213]

Note: *SE* = standard error; *CI* = confidence interval. Proficiency rates reflect ESA schools' average percent of students meeting grade-level standards in 2025. The Jewish category has a wide confidence interval due to low sample size.

Table 9: Multiple regression results: Associations between characteristics and ESA schools' proficiency rates, 2024 (n = 68)

Variable	ELA		Math	
	Estimate (SE)	<i>p</i>	Estimate (SE)	<i>p</i>
Religious	0.015 (0.104)	0.884	−0.084 (0.107)	0.437
Age of school (years)	-0.000 (0.001)	0.820	-0.000 (0.001)	0.744
Special education services	0.014 (0.063)	0.828	0.032 (0.059)	0.592
Honors classes	0.203 (0.120)	0.096*	0.099 (0.102)	0.335
Gifted program	−0.211 (0.102)	0.043**	−0.099 (0.067)	0.145
Dual enrollment	−0.161 (0.099)	0.111	−0.065 (0.071)	0.368
AP/IB classes	−0.033 (0.165)	0.845	−0.053 (0.196)	0.788
Family resources	0.037 (0.096)	0.703	−0.079 (0.061)	0.205
Years in ESA program	−0.118 (0.081)	0.151	−0.089 (0.051)	0.086*
Waitlist	0.057 (0.062)	0.363	0.131 (0.045)	0.005**
Total students enrolled	0.000 (0.000)	0.038**	0.000 (0.000)	0.107
City (coded)	0.053 (0.050)	0.291	0.005 (0.031)	0.871
Satisfaction (coded)	0.001 (0.005)	0.123	0.001 (0.004)	0.893

Note: Estimates are unstandardized regression coefficients from linear models using robust standard errors. SE = standard error. * $p < .10$. ** $p < .05$. *** $p < .01$. Model R^2 : ELA = 0.368, $p = .0001$; Math = 0.339, $p = .0004$.

Table 10: Multiple regression results: Associations between characteristics and ESA schools' proficiency rates, 2025 (n = 84)

Variable	ELA		Math	
	Estimate (SE)	<i>p</i>	Estimate (SE)	<i>p</i>
Religious	−0.037 (0.095)	0.699	0.073 (0.061)	0.234
Age of school (years)	0.001 (0.001)	0.193	0.000 (0.000)	0.547
Special education services	0.049 (0.073)	0.507	0.006 (0.050)	0.913
Honors classes	0.118 (0.094)	0.212	−0.002 (0.053)	0.97
Gifted program	0.039 (0.118)	0.74	0.044 (0.067)	0.517
Dual enrollment	−0.102 (0.066)	0.124	−0.149 (0.041)	0.001*
AP/IB classes	0.055 (0.118)	0.642	0.105 (0.067)	0.12
Family resources	−0.064 (0.070)	0.357	−0.006 (0.047)	0.9
Years in ESA program	−0.028 (0.036)	0.446	−0.041 (0.028)	0.138
Waitlist	0.023 (0.057)	0.694	0.039 (0.047)	0.406
Total students enrolled	4.75 (0.000)	0.879	−0.000 (0.000)	0.306

Note: Estimates are unstandardized regression coefficients from linear models using robust standard errors. SE = standard error. * $p < .10$.

** $p < .05$. *** $p < .01$. Model R^2 : ELA = 0.121, $p = .007$; Math = 0.167, $p = .006$.

Appendix L: TVAAS data for ESA schools, 2025

School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
Brinkley Heights Urban Academy	Math	4	-1.99	2	-0.64	-7.8	3.9	12.3	6
Brinkley Heights Urban Academy	English Language Arts	4	-1.18	2	-0.42	-5.1	4.3	12.3	7
Brinkley Heights Urban Academy	Math	5	1.02	4	0.31	3.6	3.6	11.7	80
Brinkley Heights Urban Academy	English Language Arts	5	1.09	4	0.36	4.5	4.1	12.5	91
Chattanooga Christian School	Math	4	-1.75	2	-0.65	-7.9	4.5	12.3	6
Chattanooga Christian School	English Language Arts	4	-1.46	2	-0.6	-7.4	5	12.3	3
Chattanooga Christian School	English Language Arts	5	-0.08	3	-0.03	-0.3	4.1	12.5	45
Chattanooga Christian School	Math	5	-0.02	3	-0.01	-0.1	3.6	11.7	50
Christian Brothers High School	Algebra I	N/A	-2.11	1	-0.32	-5.4	2.6	16.8	11
Christian Brothers High School	Algebra II	N/A	-1	3	-0.2	-3.7	3.7	18.6	19
Christian Brothers High School	English I	N/A	-0.95	3	-0.12	-0.8	0.8	6.9	21
Christian Brothers High School	English II	N/A	-0.02	3	0	0	1	6.5	48
Ezell-Harding Christian School	Math	7	-2.31	1	-0.91	-10.5	4.5	11.5	1
Ezell-Harding Christian School	English Language Arts	4	-1.75	2	-0.45	-5.5	3.1	12.3	6
Ezell-Harding Christian School	Math	6	-1.49	2	-0.33	-4	2.7	12.2	16
Ezell-Harding Christian School	Math	5	-1.29	2	-0.36	-4.2	3.2	11.7	17
Ezell-Harding Christian School	English Language Arts	7	-1.08	2	-0.45	-5.2	4.7	11.5	4
Ezell-Harding Christian School	English II	N/A	-0.87	3	-0.13	-0.9	1	6.5	18
Ezell-Harding Christian School	English Language Arts	5	-0.84	3	-0.23	-2.9	3.4	12.5	17
Ezell-Harding Christian School	Math	4	-0.34	3	-0.08	-1	2.8	12.3	44
Ezell-Harding Christian School	Geometry	N/A	-0.23	3	-0.05	-0.8	3.5	16.8	46
Ezell-Harding Christian School	English Language Arts	6	0	3	0	0	2.9	12	47
Goodpasture Christian School	Math	6	-1.7	2	-0.63	-7.7	4.5	12.2	4
Goodpasture Christian School	English Language Arts	6	-0.87	3	-0.35	-4.2	4.8	12	6
Grace Baptist Academy	Math	6	-2.35	1	-0.85	-10.3	4.4	12.2	2
Grace Baptist Academy	English Language Arts	4	-1.98	2	-0.65	-8	4	12.3	2
Grace Baptist Academy	Math	4	-1.87	2	-0.55	-6.8	3.6	12.3	9
Grace Baptist Academy	English Language Arts	5	-1.43	2	-0.5	-6.2	4.3	12.5	3
Grace Baptist Academy	English Language Arts	7	-1.31	2	-0.39	-4.5	3.4	11.5	5
Grace Baptist Academy	Math	7	-1.29	2	-0.38	-4.4	3.4	11.5	11
Grace Baptist Academy	English Language Arts	6	-0.3	3	-0.12	-1.4	4.7	12	27

School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
Grace Baptist Academy	Math	5	-0.27	3	-0.09	-1	3.8	11.7	40
Greater Praise Christian Academy	Math	8	-1.86	2	-0.73	-9	4.8	12.2	3
Greater Praise Christian Academy	Math	7	-1.59	2	-0.53	-6.1	3.8	11.5	5
Greater Praise Christian Academy	Math	5	-1.32	2	-0.43	-5	3.8	11.7	13
Greater Praise Christian Academy	English Language Arts	5	0.34	3	0.12	1.5	4.3	12.5	67
Greater Praise Christian Academy	English Language Arts	6	0.74	3	0.23	2.7	3.7	12	82
Greater Praise Christian Academy	English Language Arts	7	0.83	3	0.29	3.4	4	11.5	89
Greater Praise Christian Academy	Math	6	0.98	3	0.29	3.5	3.6	12.2	78
Greater Praise Christian Academy	English Language Arts	8	1.06	4	0.42	4.8	4.5	11.4	97
Holy Rosary Academy - Nashville	Math	4	-0.7	3	-0.24	-2.9	4.1	12.3	28
Holy Rosary Academy - Nashville	English Language Arts	4	1.14	4	0.45	5.5	4.8	12.3	95
Holy Rosary Catholic School - Memphis	Math	5	-3.78	1	-1.2	-14	3.7	11.7	1
Holy Rosary Catholic School - Memphis	English Language Arts	5	-1.98	2	-0.64	-8	4	12.5	1
Holy Rosary Catholic School - Memphis	English Language Arts	4	-1.69	2	-0.56	-6.8	4	12.3	3
Holy Rosary Catholic School - Memphis	English Language Arts	6	-1.41	2	-0.46	-5.6	3.9	12	3
Holy Rosary Catholic School - Memphis	Math	6	-0.78	3	-0.23	-2.9	3.6	12.2	25
Holy Rosary Catholic School - Memphis	Math	4	0.93	3	0.28	3.4	3.6	12.3	78
Immanuel Lutheran School	Math	4	-1.56	2	-0.53	-6.5	4.1	12.3	10
Immanuel Lutheran School	English Language Arts	5	-1.41	2	-0.48	-6	4.3	12.5	4
Immanuel Lutheran School	English Language Arts	4	-1.18	2	-0.44	-5.4	4.5	12.3	7
Immanuel Lutheran School	English Language Arts	6	-0.41	3	-0.14	-1.7	4	12	25
Immanuel Lutheran School	Math	5	-0.28	3	-0.09	-1.1	3.7	11.7	40
Immanuel Lutheran School	Math	6	-0.04	3	-0.02	-0.2	3.9	12.2	48
King's Academy Nashville	English Language Arts	5	-1.62	2	-0.53	-6.6	4.1	12.5	2
King's Academy Nashville	Math	7	-1.19	2	-0.47	-5.4	4.5	11.5	7
King's Academy Nashville	English Language Arts	7	0.55	3	0.23	2.6	4.7	11.5	83
King's Academy Nashville	Math	5	1.58	4	0.49	5.7	3.6	11.7	90
Lighthouse Christian School	Math	4	-4.6	1	-0.97	-11.8	2.6	12.3	2

School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
Lighthouse Christian School	Math	6	-4.42	1	-0.92	-11.2	2.5	12.2	2
Lighthouse Christian School	Math	8	-4.15	1	-1.09	-13.3	3.2	12.2	1
Lighthouse Christian School	Math	5	-2.92	1	-0.71	-8.3	2.8	11.7	4
Lighthouse Christian School	English Language Arts	7	-1.65	2	-0.4	-4.7	2.8	11.5	5
Lighthouse Christian School	Algebra I	N/A	-1.58	2	-0.31	-5.2	3.3	16.8	12
Lighthouse Christian School	Math	7	-1.53	2	-0.36	-4.1	2.7	11.5	12
Lighthouse Christian School	English Language Arts	6	-1.18	2	-0.27	-3.2	2.7	12	11
Lighthouse Christian School	English Language Arts	4	-1.11	2	-0.28	-3.4	3	12.3	16
Lighthouse Christian School	English Language Arts	5	-0.21	3	-0.06	-0.7	3.3	12.5	40
Lighthouse Christian School	English Language Arts	8	-0.16	3	-0.04	-0.5	3.1	11.4	42
Lighthouse Christian School	English I	N/A	0.34	3	0.05	0.3	1	6.9	66
Memphis Performing Arts & Creative Academy	Math	4	-3.42	1	-0.93	-11.4	3.3	12.3	2
Memphis Performing Arts & Creative Academy	Math	5	-1.86	2	-0.54	-6.3	3.4	11.7	8
Memphis Performing Arts & Creative Academy	English Language Arts	5	-1.01	2	-0.31	-3.9	3.9	12.5	11
Memphis Performing Arts & Creative Academy	English Language Arts	4	0.48	3	0.15	1.8	3.8	12.3	73
Nashville International Academy	English Language Arts	5	-2.15	1	-0.66	-8.3	3.8	12.5	1
Nashville International Academy	Math	4	-1.49	2	-0.41	-5	3.3	12.3	15
Nashville International Academy	English Language Arts	4	-1.46	2	-0.44	-5.4	3.7	12.3	6
Nashville International Academy	Math	6	-1.45	2	-0.47	-5.7	3.9	12.2	8
Nashville International Academy	Math	7	-0.06	3	-0.02	-0.3	4.2	11.5	47
Nashville International Academy	Math	5	0.34	3	0.1	1.1	3.4	11.7	61
Nashville International Academy	English Language Arts	7	0.85	3	0.32	3.7	4.4	11.5	91
Nashville International Academy	English Language Arts	6	0.95	3	0.34	4	4.2	12	90
New Hope Christian Academy	Math	5	-4.21	1	-0.82	-9.6	2.3	11.7	3
New Hope Christian Academy	Math	4	-2.59	1	-0.46	-5.6	2.2	12.3	13
New Hope Christian Academy	English Language Arts	5	-0.55	3	-0.11	-1.4	2.5	12.5	32
New Hope Christian Academy	English Language Arts	4	-0.15	3	-0.03	-0.4	2.4	12.3	47
Notre Dame High School	Geometry	N/A	-1.61	2	-0.31	-5.3	3.3	16.8	10
Notre Dame High School	English I	N/A	-1.01	2	-0.14	-1	1	6.9	17

School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
Notre Dame High School	Algebra I	N/A	-0.38	3	-0.08	-1.4	3.5	16.8	40
Notre Dame High School	English II	N/A	-0.06	3	-0.01	-0.1	1	6.5	46
Our Lady Of Perpetual Help - Chattanooga	Math	6	-3.16	1	-1.1	-13.3	4.2	12.2	1
Our Lady Of Perpetual Help - Chattanooga	English Language Arts	6	-1.77	2	-0.67	-8.1	4.5	12	1
Pleasant View School	Math	6	-3.63	1	-0.87	-10.6	2.9	12.2	2
Pleasant View School	English Language Arts	4	-2.31	1	-0.68	-8.4	3.6	12.3	2
Pleasant View School	English Language Arts	6	-1.69	2	-0.44	-5.3	3.1	12	3
Pleasant View School	English Language Arts	7	-1.3	2	-0.41	-4.8	3.7	11.5	5
Pleasant View School	Math	4	-1.27	2	-0.33	-4.1	3.2	12.3	21
Pleasant View School	English Language Arts	5	-1.11	2	-0.29	-3.6	3.3	12.5	12
Pleasant View School	Math	7	-0.88	3	-0.27	-3.1	3.5	11.5	18
Pleasant View School	Math	5	-0.84	3	-0.21	-2.4	2.9	11.7	28
Pleasant View School	English Language Arts	8	-0.35	3	-0.11	-1.3	3.5	11.4	30
Pleasant View School	Algebra I	N/A	0.27	3	0.06	1	3.6	16.8	62
Pleasant View School	Math	8	0.57	3	0.21	2.5	4.4	12.2	76
Saint Ann School - Nashville	Math	5	-0.34	3	-0.12	-1.4	4.1	11.7	37
Saint Ann School - Nashville	English Language Arts	5	-0.2	3	-0.08	-1	4.6	12.5	37
St. Ann Catholic School - Bartlett	English Language Arts	6	-0.8	3	-0.27	-3.2	4	12	11
St. Ann Catholic School - Bartlett	Math	6	-0.35	3	-0.11	-1.3	3.7	12.2	38
St. Ann Catholic School - Bartlett	English Language Arts	7	-0.33	3	-0.13	-1.4	4.3	11.5	29
St. Ann Catholic School - Bartlett	English Language Arts	4	-0.24	3	-0.08	-0.9	3.8	12.3	40
St. Ann Catholic School - Bartlett	Math	7	0.13	3	0.05	0.5	4.1	11.5	56
St. Benedict at Auburndale	English I	N/A	-1.29	2	-0.18	-1.2	0.9	6.9	11
St. Benedict at Auburndale	Geometry	N/A	-1.21	2	-0.2	-3.4	2.8	16.8	22
St. Benedict at Auburndale	Algebra I	N/A	-0.86	3	-0.15	-2.6	3	16.8	30
St. Benedict at Auburndale	English II	N/A	0.98	3	0.13	0.8	0.9	6.5	81
St. Clement Christian Academy	Math	7	-0.55	3	-0.2	-2.3	4.1	11.5	27
St. Clement Christian Academy	English Language Arts	7	-0.25	3	-0.1	-1.1	4.3	11.5	34
St. Edward School	Math	4	-2.22	1	-0.7	-8.6	3.9	12.3	5
St. Edward School	English Language Arts	7	-2.05	1	-0.73	-8.4	4.1	11.5	1
St. Edward School	English Language Arts	5	-1.43	2	-0.46	-5.7	4	12.5	4

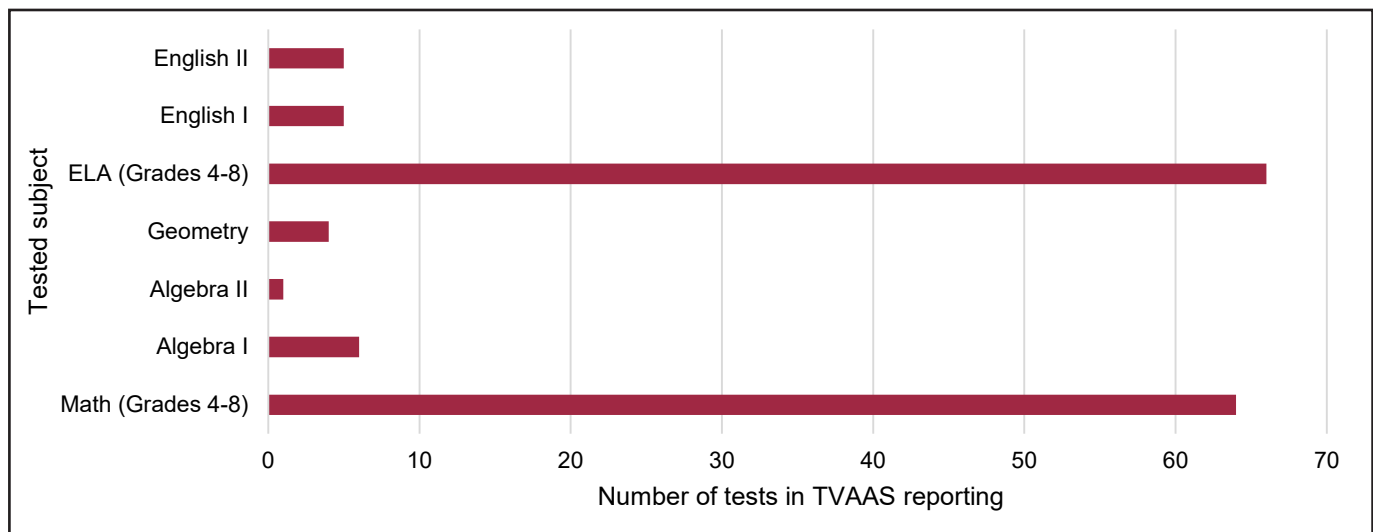
School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
St. Edward School	Math	7	-1.19	2	-0.42	-4.9	4.1	11.5	9
St. Edward School	Math	5	-0.83	3	-0.25	-2.9	3.5	11.7	24
St. Edward School	English Language Arts	4	-0.58	3	-0.2	-2.5	4.3	12.3	22
St. Edward School	English Language Arts	6	-0.38	3	-0.14	-1.6	4.2	12	25
St. Edward School	Math	6	-0.08	3	-0.03	-0.3	3.9	12.2	47
St. Francis of Assisi	Math	4	-3.07	1	-0.74	-9.1	3	12.3	4
St. Francis of Assisi	English Language Arts	6	-1.78	2	-0.54	-6.4	3.6	12	2
St. Francis of Assisi	English Language Arts	8	-1.54	2	-0.63	-7.2	4.6	11.4	1
St. Francis of Assisi	Math	5	-1.35	2	-0.36	-4.2	3.1	11.7	17
St. Francis of Assisi	Math	8	-1.16	2	-0.48	-5.8	5	12.2	9
St. Francis of Assisi	English Language Arts	7	-0.44	3	-0.15	-1.7	3.9	11.5	24
St. Francis of Assisi	English Language Arts	4	-0.05	3	-0.01	-0.2	3.4	12.3	49
St. Francis of Assisi	Math	7	0.22	3	0.07	0.8	3.7	11.5	58
St. Francis of Assisi	Math	6	0.53	3	0.15	1.8	3.3	12.2	66
St. Francis of Assisi	English Language Arts	5	0.79	3	0.22	2.8	3.5	12.5	80
St. George's Independent School – Memphis	English Language Arts	4	-1.88	2	-0.67	-8.2	4.3	12.3	2
St. George's Independent School – Memphis	English Language Arts	5	-1.86	2	-0.67	-8.3	4.5	12.5	1
St. George's Independent School – Memphis	Math	4	-1.09	2	-0.35	-4.3	3.9	12.3	19
St. George's Independent School – Memphis	Math	5	-0.82	3	-0.28	-3.3	4	11.7	22
St. Paul Catholic School Memphis	English Language Arts	4	-0.73	3	-0.3	-3.7	5	12.3	14
St. Paul Catholic School Memphis	English Language Arts	5	-0.19	3	-0.07	-0.9	4.6	12.5	38
St. Paul Catholic School Memphis	Math	5	-0.07	3	-0.03	-0.3	4	11.7	47
The Collegiate School of Memphis	Math	6	-4.21	1	-0.58	-7.1	1.7	12.2	5
The Collegiate School of Memphis	English Language Arts	7	-1.76	2	-0.27	-3.1	1.8	11.5	12
The Collegiate School of Memphis	English I	N/A	0.89	3	0.11	0.7	0.8	6.9	76
The Collegiate School of Memphis	English Language Arts	8	1.36	4	0.23	2.6	1.9	11.4	86
The Collegiate School of Memphis	English II	N/A	1.38	4	0.17	1.1	0.8	6.5	89
The Collegiate School of Memphis	English Language Arts	6	1.67	4	0.25	3	1.8	12	85
The Collegiate School of Memphis	Geometry	N/A	1.73	4	0.24	4.1	2.4	16.8	86

School	Subject	Grade level	Growth index	TVAAS score	Effect size	Growth measure	Standard error	Standard deviation	Growth measure distribution
The Collegiate School of Memphis	Algebra I	N/A	2.03	5	0.3	5	2.5	16.8	87
The Collegiate School of Memphis	Math	8	2.16	5	0.44	5.3	2.5	12.2	92
The Collegiate School of Memphis	Math	7	3.59	5	0.53	6.1	1.7	11.5	94

Appendix M: Number of tests per grade and subject area for TVAAS calculations

TVAAS scores are one way to compare schools if those schools have enough data points available for the analysis. While TVAAS comparisons offer a longer-range view of growth than one-point TCAP scores, TVAAS data is limited to schools in which students have generated multiple data points. TVAAS scores are compiled, in part, based on the TCAP tests students take. In 2025, most tests included in the TVAAS scores are from elementary and middle grades (grades 4-8) because most ESA students are in those grades and have been in the ESA program long enough to contribute to TVAAS data analysis based on multiple data points. Students who take end-of-course exams (e.g., Algebra I, Geometry) are also included in TVAAS school calculations if the school offers those courses. The exhibit displays the distribution of tests included in the 2025 TVAAS calculations for participating ESA schools. The elementary and middle grades' tests are grade-specific for grades 4-8. End-of-course exams may be given in differing grades depending on the school's curriculum and course offerings. For example, non-public schools may offer Algebra I to students in 8th or 9th grade, which is similar to some public schools. For this reason, end-of-course exams are more likely to be related to a specific curricular offering than the grade-specific exams in elementary and middle school. Student grade levels are unavailable for the end-of-course exams.

Exhibit: Most tests included in TVAAS calculations are at the elementary and middle school level



Note: The number of tests represents the number of tests with enough data points from students to be included in TVAAS calculations and reporting. It does not include tests where the minimum threshold has not been met to report TVAAS scores for that tested subject or grade.

Source: OREA analysis of TVAAS data.

Appendix N: ESA application for non-public schools, 2024-25

Thank you for your interest in Tennessee's Education Savings Account (ESA) program.

This application is for Category I, II, or III non-public schools to apply to participate in the ESA program. Supporting documents are required and must be submitted online. When submitting the required supporting documents, the ESA team requests that schools submit their most recent documents, or those signed within the past year. If recent documentation is not provided, the ESA team will reach out to request updated copies.

Should you have questions on the application, please email ESA.Questions@tn.gov.

School information

School name:

School address:

School website:

Private School Category:

Grades Served: __K__1__2__3__4__5__6__7__8__9__10__11__12

Please upload your school handbook for the 2024-25 school year. If this is not yet available, please upload your current school handbook and email a copy of your updated handbook to ESA.Questions@tn.gov by July 1, 2024.

School Year Start Date for 2024-25:

Principal/Head of School Information

Name:

Title:

Phone:

Email:

Will this person serve as the school's point of contact for the ESA Program? __Yes__No

ESA Contact Name:

ESA Contact Email:

ESA Contact Phone Number:

Would you like to submit contact information for a separate ESA fiscal contact? __Yes__No

ESA Fiscal Contact Name:

ESA Fiscal Contact Email:

ESA Fiscal Contact Phone:

Would you like to submit contact information for the person in charge of enrollment for your school? __Yes __No

ESA Enrollment Contact Name:

ESA Enrollment Contact Email:

ESA Enrollment Contact Phone:

Testing Coordinator Information

The school must designate at least one individual as a testing coordinator. Enter the individual's full name and email address below. If a school does not receive ESA awards for students in grades 3-11 this year, testing coordinators will not be required to participate in training. **However, each school that applies must designate an individual for this role.**

Name of designated testing coordinator:

Title:

Designated testing coordinator email address:

Calendar & Non-Discrimination

Schools must have a statement that they will not discriminate on the basis of race, color, or national origin. Upload a document (school handbook, admissions policy, etc) that clearly states this information.

Please upload your 2024-25 school calendar that clearly shows classroom/instructional days. If this is not yet available, upload your current school calendar and email the updated calendar to ESA.Questions@tn.gov by July 1, 2024.

Tuition

Choose the response that best fits your school's tuition schedule:

Schools have the option of entering projected tuition manually on this form or uploading an Excel template. If tuition amounts change, please email us at ESA.Questions@tn.gov to share your updated tuition by July 1, 2024. Select your preference.

Fall tuition for kindergarten students:

Fall tuition for first grade students:

Spring tuition for kindergarten students:

Spring tuition for first grade students:

Fall tuition for second grade students:	Spring tuition for seventh grade students:
Spring tuition for second grade students:	Fall tuition for eighth grade students:
Fall tuition for third grade students:	Spring tuition for eighth grade students:
Spring tuition for third grade students:	Fall tuition for ninth grade students:
Fall tuition for fourth grade students:	Spring tuition for ninth grade students:
Spring tuition for fourth grade students:	Fall tuition for tenth grade students:
Fall tuition for fifth grade students:	Spring tuition for tenth grade students:
Spring tuition for fifth grade students:	Fall tuition for eleventh grade students:
Fall tuition for sixth grade students:	Spring tuition for eleventh grade students:
Spring tuition for sixth grade students:	Fall tuition for twelfth grade students:
Fall tuition for seventh grade students:	Spring tuition for twelfth grade students:

Application and Registration Fees

Does your school charge an application fee as a separate cost from tuition?

What is the amount you charge for an application fee?

Does your school charge a registration fee as a separate cost from tuition?

What is the amount you charge for a registration fee?

Uniforms

Does your school require the purchase of uniforms as separate cost from tuition?

Enter the projected amount charged for uniforms. If one flat fee, enter one number. If uniforms are purchased piece by piece, enter the range per piece (ex. Least expensive item to most expensive item available for purchase). If this amount changes, please email us at ESA.Questions@tn.gov by July 1, 2024.

Please list your uniform vendor and their contact information.

Textbooks & Technology

Does your school require the purchase of student textbooks as a separate cost from tuition?

Does the school require all students to pay a technology fee?

Transportation

Does your school offer door-to-door transportation?

Tutoring

Does your school offer tutoring?

What is the annual cost for the tutoring program?

After-School Programming

Does your school offer educationally based after-school programming that is not childcare?

Summer Programming

Does your school offer educationally based summer programming that is not childcare?

ESA Seats Available Per Grade

Please enter the number of ESA student seats the school anticipates having available per grade. Enter a zero to reflect no capacity or if the school does not offer this grade level.

Number of ESA seats available for
Kindergarten:

Number of ESA seats available for 8th
grade:

Number of ESA seats available for 1st
grade:

Number of ESA seats available for 9th
grade:

Number of ESA seats available for 2nd
grade:

Number of ESA seats available for 10th
grade:

Number of ESA seats available for 3rd
grade:

Number of ESA seats available for 11th
grade:

Number of ESA seats available for 4th
grade:

Number of ESA seats available for 12th
grade:

Number of ESA seats available for 5th
grade:

Number of ESA seats available for 6th
grade:

Number of ESA seats available for 7th
grade:

Financial Viability

The school must demonstrate financial viability to repay one-fourth the value of ESAs declared by the school. For example, if the value of ESA is \$9,000 and the school has declared 20 seats available for the ESA Program, then the school must demonstrate a cash balance of \$45,000 (the value of the ESA: \$9,000, multiplied by 20, divided by 4).

Current ESA awards by location - Memphis/Nashville: \$9,423.58; Hamilton County: \$9,346.05

To satisfy this requirement, **upload one of the following documents:**

- Most recent tax form (990)
- A letter from a Certified Public Accountant declaring the cash balance of the school
 - Required Template: [ESA CPA Statement](#)
- A surety bond, naming the Tennessee Department of Education as the payee
 - Required Template: [ESA Surety Bond](#)

Financial viability file upload

Assurances

As a condition of being approved as a participating school, the authorized representative of the school makes the following assurances by the representative's signature. Check the box next to each assurance below.

- School agrees to follow all state laws, rules, policies, and procedures pertaining to the ESA Program, as well as all of the requirements set forth in the ESA School Handbook.
- School agrees to annually administer English language arts (ELA) and mathematics TCAP assessments, or successor tests, to all participating students in grades 3-11 and participate in all required training and security measures.
- School agrees not to discriminate against any ESA applicant or participating student based on race, color, or national origin.
- School agrees not to transfer or attempt to transfer a student's ESA funds to any other student, including participating students' sibling(s).

- School agrees to participate in any data collection required by the Department pursuant to State Board of Education's Education Savings Account Rule, 0520-01-16 and T.C.A. 49-6-2101 et seq.
- School agrees to maintain documentation that all persons working on school grounds when students are present and/or providing services to students have undergone a fingerprint-based criminal history records check conducted by the Tennessee Bureau of Investigation (TBI) and forwarded by the TBI to the Federal Bureau of Investigation for processing pursuant the National Child Protection Act.
- School agrees to exclude from employment any person not permitted by state law to work in a non-public school.
- School agrees to comply with all health and safety laws or codes that apply to non-public schools.
- School agrees not to charge participating students additional tuition or fees that are not charged to non-participating students.
- School agrees not to, in any manner, refund, rebate, or share funds from an ESA with a parent of a participating student or a participating student.
- School agrees not to send the portion of tuition funded by the Account Holder's ESA to collections in order to settle unpaid debts.
- School agrees to provide a written explanation of the student's progress annually.
- School agrees to participate in the ESA Program for a full school year.
- School agrees to comply with the minimum kindergarten age requirement pursuant to TCA 49-6-201(b)(3) and the State Board of Education Rule 0520-07-02.
- School agrees to notify the department of a participating student's withdrawal from school within five business days of receipt of notice.
- School agrees to submit to the department the graduation and completion information of participating students annually.

Re-enter the name of school:

Your name:

Title:

Today's date:

Signature:

Checkbox: I understand that checking this box constitutes a legal signature confirming that on behalf of my school, for which I have authority to submit this application for participation in the state of Tennessee's Education Savings Account Program, I acknowledge and agree to the above assurances.

Appendix O: TDOE parent satisfaction survey, 2022-23

ESA parent satisfaction survey: collected through Formstack

Distribution:

- Included in monthly email to parents (or separate MailChimp blast if approval is delayed)
- Reminder phone calls for families who have not completed, at weekly intervals, and follow-up emails with survey link
- Goal to send to parents by May 31 with a deadline of **June 15** (then begin follow ups)

Intro:

Each year, participating Education Savings Account (ESA) account holders are required to complete a satisfaction survey in compliance with Tenn. Code Annotated [§ 49-6-2606\(b\)\(2\)](#). The responses from this survey will be used by the Tennessee Department of Education to track the progress of the ESA Program.

This survey is for all ESA account holders. It must be completed by [DATE].

To complete this survey in a different language, scroll to the bottom of this web page and select your chosen language.

Para completar la encuesta en un idioma diferente, desplácese hasta la parte inferior de esta página web y seleccione el idioma.

لإكمال الاستطلاع بلغة مختلفة، قم بالتمرير إلى أسفل صفحة الويب هذه وحدد اللغة

Section 1: Account Holder and ESA Student(s)

Demographic information 1

- Your name (first, last)
- Your email
- Your location (Memphis area, Nashville area, Chattanooga area, other-explain)
- Child's name (first, last)
- Child's grade for 2022-23 school year (radio buttons: K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12)
- Do you have more than 1 child participating in the ESA Program? Yes / No

Section 2: Satisfaction

Overall – Program Satisfaction				
I am satisfied with the ESA Program overall.	Strongly agree	Agree	Disagree	Strongly disagree
I am satisfied with the communication I received during the ESA application process.	Strongly agree	Agree	Disagree	Strongly disagree
I am able to use ESA funds to benefit my child's education.	Strongly agree	Agree	Disagree	Strongly disagree
The finance team has helped me understand the different ways I can use ESA funds for my child's education.	Strongly agree	Agree	Disagree	Strongly disagree
The finance team has been responsive regarding questions I had about funding.	Strongly agree	Agree	Disagree	Strongly disagree
<p>Have you interacted with the team through any of the following opportunities? Check all that apply:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Attended ESA event hosted by my school <input type="checkbox"/> Attended ESA event hosted by the Tennessee Department of Education's ESA Team <input type="checkbox"/> Attended ESA webinar or online presentation <input type="checkbox"/> Attended ESA office hours <input type="checkbox"/> Attended ESA School Fair <input type="checkbox"/> Visited the ESA Website <input type="checkbox"/> Receive the ESA Monthly Newsletter 				
Individual Child – Program Satisfaction – Complete for each child in the program				
How satisfied are you with...				
your child's academic growth during the 2022-23 school year?	Extremely satisfied	Very satisfied	Somewhat satisfied	Not very satisfied

your child's ESA school experience overall?	Extremely satisfied	Very satisfied	Somewhat satisfied	Not very satisfied
communication from the school regarding your child's academic progress?	Extremely satisfied	Very satisfied	Somewhat satisfied	Not very satisfied
ESA School Participation				
I was provided a written statement about my child's academic progress such as a report card or term report with grades and/or comments from teachers.	Yes	No	I don't know	
(Logic: for children in grades 5-12) Did your child participate in one or more of the following sports for his or her school this year: football, basketball, soccer, volleyball, cross country, baseball, softball, cheerleading, track & field, golf, bowling, tennis, or wrestling?	Yes	No	I don't know	
(Logic: yes to prior question) Did your child participate in any of the same sports in the 2021-22 school year for his/her school?	Yes	No	I don't know	
Has your student ever had an Individualized Education Plan (IEP)?	Yes	No	I don't know	
(Logic: yes to prior question) Did you receive information from your child's previous public school regarding a services plan or other services available for your child?	Yes	No	I don't know	
ESA Renewal				
I have applied or plan on applying for my child to participate in the ESA Program for the 2023-24 school year.	Yes	No	I don't know	
(Logic: no to prior question) Please indicate why you will not be participating in the ESA Program for the 2023-24 school year (select all that apply): (checkboxes)				

- No longer eligible due to increased income
- No longer eligible due to moving out of district
- Returning to public school (including charter)
- Enrolling at a non-participating ESA private school
- Homeschooling
- Other

Repeat prior section for each child in the program

Section 3: Feedback

Open-ended

What recommendations do you have to improve the ESA Program?

What additional comments or concerns do you have about the ESA Program?

Section 4: Additional Student Information

Repeat student demographic information for any additional children

Appendix P: TDOE Parent Satisfaction Survey, 2023-24 and 2024-25

Each year, the Tennessee Department of Education (department) is required to develop and disseminate annually a parental satisfaction survey to parents of participating students (T.C.A. § 49-6-2606(b)(2)). The responses from this survey will be reviewed by the department and included in the department's annual report that will be posted on our website.

Please complete this survey by June 9, 2025.

To complete the survey in a different language, scroll to the bottom of this web page and select the language.

Para completar la encuesta en un idioma diferente, desplácese hasta la parte inferior de esta página web y seleccione el idioma.

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2024-25 ESA Parent Satisfaction Survey

(Optional) Name of person completing the survey: (short response)

(Optional) Your email address: (short response)

In which zoned district are you located?

- Memphis-Shelby County Schools
- Achievement School District
- Metro Nashville Public Schools
- Hamilton County Schools

How many children do you have participating in the ESA Program? **OPTIONS:** 1, 2, 3, 4, 5, 6, 7, 8

How many years has your child or children participated in the ESA Program? **OPTIONS:** 1 year, 2 years, 3 years, other/please describe

- If other is selected: If your child(ren) participated in different school years, please indicate their names and how long they have participated in the program below.
(Short answer)

Relationship to student(s) in the ESA Program: (Check One)

- Mother
- Father

Each year, the Tennessee Department of Education (department) is required to develop and disseminate annually a parental satisfaction survey to parents of participating students (T.C.A. § 49-6-2606(b)(2)). The responses from this survey will be reviewed by the department and included in the department's annual report that will be posted on our website.

Please complete this survey by June 9, 2025.

To complete the survey in a different language, scroll to the bottom of this web page and select the language.

Para completar la encuesta en un idioma diferente, desplácese hasta la parte inferior de esta página web y seleccione el idioma.

لإكمال الاستطلاع بلغة مختلفة، قم بالتمرير إلى أسفل صفحة الويب هذه وحدد اللغة

2024-25 ESA Parent Satisfaction Survey

(Optional) Name of person completing the survey: (short response)

(Optional) Your email address: (short response)

In which zoned district are you located?

- Memphis-Shelby County Schools
- Achievement School District
- Metro Nashville Public Schools
- Hamilton County Schools

How many children do you have participating in the ESA Program? **OPTIONS:** 1, 2, 3, 4, 5, 6, 7, 8

How many years has your child or children participated in the ESA Program? **OPTIONS:** 1 year, 2 years, 3 years, other/please describe

- If other is selected: If your child(ren) participated in different school years, please indicate their names and how long they have participated in the program below.
(Short answer)

Relationship to student(s) in the ESA Program: (Check One)

- Mother
- Father

- Grandparent
- Stepparent
- Guardian
- Foster parent

Program Satisfaction

Answer the following questions based on your experience with the ESA Program in the 2023-24 school year.

OPTIONS: Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree

1. I am satisfied with the ESA Program overall.
2. I am satisfied with the department's communication I received during the ESA application and enrollment process.
3. The department has been responsive when I have questions about funding, expenses, and payments.
4. I am satisfied with the response time to calls and emails by the ESA team.
5. I am satisfied with the communication and technical assistance provided by the ESA team.
6. I am satisfied with the level of courtesy and helpfulness from the ESA team.
7. I am satisfied with the written guidance and resource materials for the ESA Program.
8. The department expanded communication and opportunities for families to ask questions, learn about the program, and interact with the team in the 2023-24 school year. Please indicate if you utilized any of the communications below.

OPTIONS: (Check all that apply)

- Attended an ESA event hosted by my school.
- Attended an ESA event hosted by the department (at my school or another school).
- Attended an online ESA webinar or presentation.
- Attended ESA office hours online.

- Visited the ESA website and reviewed resource materials or guidance documents.
 - Called and spoke to an ESA representative.
 - Emailed ESA.Questions@tn.gov, ESA.Applications@tn.gov, or ESA.Finance@tn.gov with questions.
 - Received and read the ESA Quarterly Newsletter.
 - Received and read email communications from the department.
9. Have you submitted a renewal application for the ESA Program for the 2025-26 school year?
- Yes, I have applied for the 2025-26 school year.
 - No, I have not applied yet, but I plan to apply for the 2025-26 school year.
 - No, I do not plan to apply for the 2025-26 school year.
 - Please indicate why you will not be applying or participating in the ESA Program for the 2025-26 school year (select all that apply):
 - No longer eligible due to increase in income.
 - No longer eligible due to moving out of district.
 - Enrolling in public school
 - Homeschooling
 - Student graduated from high school.
 - Other: (short response)

The link to apply for the 2025-26 school year is here. The deadline to apply is July 1, 2025.

10. (Optional) The ESA team wants feedback from our families for continuous improvement of our program. Please answer any or all of the following questions. (Long response)
- Please share any recommendations to improve the ESA Program.
 - Please share any concerns regarding the ESA Program.
 - Finally, please share how your student has benefitted from this program. We welcome all personal stories and experiences. While we may share portions of your story in our publications, we will not attribute quotes to you by name.

Appendix Q: OREA survey to participating schools

Thank you for taking the time to complete this survey. Before you begin, please read the following information, as it explains the purpose of the survey. This survey should take no more than 8-10 minutes to complete.

In 2019, the General Assembly passed Public Chapter 506, implementing the Education Savings Account (ESA) Program. One component of this law – *TCA 49-6-2611(a)(2)* – requires the Comptroller's Office of Research and Education Accountability (OREA) to review and study the effectiveness of the ESA Program beginning after the program's third fiscal year. This study is due annually beginning January 1, 2026.

OREA is conducting a survey in an effort to gain insight into the ESA Program's effectiveness as experienced by schools.

The survey email was sent to ESA contacts as provided to OREA by the Tennessee Department of Education (TDOE), but any appropriate school personnel with knowledge about the questions may submit on the school's behalf. The survey link may be forwarded as necessary. We ask for *one response per school*.

We ask that you be honest and candid with your responses. **All survey responses are confidential and not subject to public records inspection per *TCA 10-7-504(a)(22)(d)*.** The Comptroller's Office will **not** report individual survey responses; any information received will be reported **only in the aggregate**. Individual responses will not be shared with other entities, including the Tennessee Department of Education, families, other schools, or other state agencies. When appropriate, OREA may include a quote from an open-ended response in a report, but **only if the information in the quote is anonymous and cannot be used to identify the individual** completing the survey, per Public Chapter 365 (2025).

Please complete this survey by **July 2, 2025**. Should you have any questions, comments, or concerns, you may contact Dr. Lauren Huddleston at lauren.huddleston@cot.tn.gov.

Thank you for taking the time to complete this survey. Your assistance is greatly appreciated.

School Information

Tell us a little about your school

1. School name
2. School city
3. Person completing this form: name and title
4. What year was your school started?
5. What grades does your school serve? Check all offered in the 2024-25 school year.

Pre-kindergarten	6th grade
Kindergarten	7th grade
1st grade	8th grade
2nd grade	9th grade
3rd grade	10th grade
4th grade	11th grade
5th grade	12th grade

6. Approximately how many students attended your school in the 2024-2025 school year?

7. Did your school have waitlists for any of the following grades for the 2024-25 school year?

We had room in every grade for the 2024-25 school year.	5th grade
	6th grade
Pre-K	7th grade
Kindergarten	8th grade
1st grade	9th grade
2nd grade	10th grade
3rd grade	11th grade
4th grade	12th grade

8. Which of the following describe your school? Select all that apply.

Co-ed

All girls

All boys

Boarding school

Day school

Specific learning program (ex: Montessori, language immersion, Reggio Emilia, etc)

Advanced Placement (AP) and/or International Baccalaureate (IB) coursework

Honors courses

Dual enrollment options

Special education or learning support services provided by a licensed individual (with an active special education license, a speech-language pathology license, or a school psychology license)

Services for gifted students (not honors courses)

Family resources or coordinators specifically for housing, food insecurity, mental health, and/or trauma counseling

English language learner (ELL/ESL) services for students whose home language is not English

Other

9. Is your school religiously affiliated?

Yes

No

10. What religious affiliation is your school?

11. When did your school first participate in the ESA Program?

2022-23, the first ESA school year

2023-24, the second ESA school year

2024-25, the third ESA school year - this past school year

I'm not sure

12. What influenced your school's decision to join the ESA Program? Select all that apply.

Parent demand

Vote/decision by Board of Trustees, diocese, or similar body

School leadership decision (Head of School, administration, etc)

Financial options for applicant families

Mission alignment (including religious)

Chance to increase enrollment

Chance to increase financial stability

Other

13. When does your school administer the TCAP to ESA students?

We pull students out of class during the school day to test

We have students stay after school to test

We have students come to school on a student holiday to test

We test students on the weekend

We do not have ESA students in grades 3-11

Other

ESA Program Implementation

14. Has your school made changes to any of the following *as a result of joining the ESA Program*?
Select all that apply.

School promotional materials (signage, pamphlets/brochures, advertising in print or media)

Curriculum, generally, including supplies, technology, or material needs

Curriculum, to align more closely with TCAP/state standards

Academic tutoring services, during school or extracurricular

Extracurricular offerings (non-academic)

Transportation

Admissions process, calendar, or policies

Financial aid process, calendar, or policies

Personnel changes (including new administrative, teaching, or other positions, or new job duties)

Test preparation (ACT, SAT, TCAP)

None of these

Other

15. About how many ESA students return to your school (re-enroll) from one year to the next?
Exclude students who are ineligible to re-enroll due to grade limits (i.e., a student entering 7th grade if your school ends in 6th grade)

All of our ESA students re-enroll

The vast majority of our ESA students re-enroll

At least half of our ESA students re-enroll

Less than half of our ESA students re-enroll

I'm not sure

16. Indicate your agreement with each of the following.

	Strongly disagree	Disagree	No opinion	Agree	Strongly agree
As a school leader, I am satisfied with the education opportunities I am able to provide to students through the ESA program.					
The Tennessee Department of Education (TDOE)'s involvement with the implementation of the ESA program has been helpful.					
Information I receive from TDOE about the ESA program has been informative.					
I consider the state to be reasonably involved with my school due to our participation in the ESA program.					
I am satisfied with the online portal/e-wallet for funding disbursements.					
My school's ESA families are able to easily use the online portal/e-wallet for all ESA functions: application, ESA school enrollment, tuition payments, and other funding allocations.					

17. Have you had ESA students decline to re-enroll or return for the following school year? This includes voluntary withdrawals (parent decision), involuntary withdrawals (school decision or expulsion), and non-renewal of contracts.

Yes

No

I don't know

18. Who primarily decides that an ESA student will not return for the following school year?

The parent(s)

The school

19. For what reason(s) do ESA students decline to re-enroll or return? Select all that apply.

Academics are too hard

Academics are too easy

Not enough extracurricular options (sports, arts)

Transportation issues

Tuition/fees after ESA is too expensive

Poor fit with peers

Poor environment fit - parent expectations, community, beliefs

No longer eligible for ESA due to finances or residency

Other logistical issues (calendar, hours)

School determined student is not a good fit

Other

20. Does your school promote the ESA program? Check all that apply.

No, we do not mention the ESA program on our website or application.

We include information about the ESA program on our school's financial aid page.

We include information about the ESA program on our school's social media page (Facebook, Instagram, etc.)

We have handouts available to interested families with information about the ESA program.

We hold events on campus for parents that include information about the ESA program (i.e. parent nights, admissions events, etc.)

Other

21. From your perspective, how do **most** parents find out about the ESA program?

Word of mouth from other parents

Word of mouth from coworkers

School information (website, application, financial aid)

Religious institution

Neighborhood flyers

TDOE website or social media

Other

22. OREA is evaluating the effectiveness of the ESA Program. What measures or outcomes do you think would indicate the ESA Program is effective?

23. Is there anything else you would like to add regarding OREA's evaluation of the ESA Program?

Appendix R: Semi-structured interview protocol for participating schools

Introduction

Brief background of OREA as part of the Comptroller's office, our charge for the report, what our office does, responses from interviews are anonymous and names won't be used in report. We also won't share individual responses with TDOE. Reminder of difference between ESA and EFS, and this is research on ESA.

- Can you tell me your name, your title, and how long you've been in this role?
- Can you tell me a little about this school?

Program/School

- What went into your school's decision to participate in the ESA program?
- Have you had to make any programmatic changes to accommodate the ESA program?
 - Hired new staff (admissions, tutoring) or reassigned roles?
 - Changes in admissions season or enrollment?
- There are some students who are eligible and approved for the ESA program by the state but don't enroll in schools to use the ESA. What do you think prevents more students from participating in the program?
- What do you think your ESA families are looking for in a private school experience that they can't or weren't getting in their prior school/zoned school?
- How has the use of the online e-wallet platform changed your participation experience?
 - What experience do parents have with the website?
- Has TDOE asked to see a copy of your staff background checks?
- Do you think TDOE verifies student eligibility to prevent fraud?
- What's your school's tuition (or a range)? What's included in tuition? When do parents start paying on their accounts?

Students

- When an ESA student enrolls who was previously in a public school, do you receive a copy of the public school record from the school district?

- What is your admissions calendar or cycle like? When do you typically send out admissions decisions?
- How do you think students benefit from the ESA program?
- What kind of graduation data does the school submit to TDOE for senior students?

Overall

- OREA has been asked to evaluate the efficacy of the program. What would you consider a mark of success for the program?
- Have you noticed any negative or unintended consequences based on the roll out of the ESA program for your school?
- If you could wave a magic wand & change anything about the program, what would you change?

Closing: Anything else to consider or that we should know about the ESA program? Feel free to reach out to us with any other thoughts.

Office of Research and Education Accountability Staff

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◆ Russell Moore

Assistant Director

◆ Lauren Spires

Principal Research Advisor

◆ Lauren Huddleston

Senior Policy and Fiscal Advisor

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◆ Indicates staff who assisted with this project

Note: Dr. Lauren Huddleston previously worked at the Tennessee Department of Education with the Education Savings Account program from July 2022 to November 2023.



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