

# **Evaluation of the Florida Tax Credit Scholarship Program**Participation, Compliance and Test Scores in 2022-23

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#### **EXECUTIVE SUMMARY**

This report details the 2022-23 academic year evaluation for the Florida Tax Credit Scholarship (FTC) Program, as required by the 2023 Florida Statutes, s. 1002.395(9)(f). The sixteenth in a series of annual reports, this evaluation is the ninth of those conducted by the Florida State University Learning Systems Institute (LSI). This report provides a summary of key findings, details about test score collection, 2022-23 test score results of program participants, gain scores from 2021-22 to 2022-23 of program participants, school-level average gain scores for schools with at least 30 participating students, attributes of new program participants in 2022-23, and the performance of program participants who return to Florida public schools.

Similar to the several most recent reports, this report also does not compare the 2022-2023 academic performance of FTC students with that of public school students. Due to the difference in the tests that each group takes, such a comparison may not be valid.

LSI was designated as the independent research organization and was directed to conduct the annual evaluation of the FTC Program. This report presents data collected by LSI for students participating in the 2022-23 academic year. The main findings include:

#### Participating private school compliance with protocol:

Compliance with program testing requirements was high in 2022-23. Participating private schools reported test scores for 91.4 percent of program participants in grades 3-10. This was slightly higher than the last year's score reporting (90.3 percent). Compared to the last year, the percentage of students with missing or unusable tests was slightly lower in 2022-23 at 5.6 percent. This rate was 5.9 percent last year.

#### <u>Differential program participation rates for different groups of students and families:</u>

Newly participating FTC students in 2022-23 were more likely to be Black and less likely to be Hispanic than non-participant eligible students. Also, they were less likely to be English-language learners than were non-participants. The share of new FTC students who were free-lunch eligible was somewhat higher than the share of free-lunch eligible, non-participant students. Academically, these students showed slightly lower math achievement before entering the FTC program compared to eligible non-participants, although their performance in English Language Arts (ELA) was comparable. Lastly, compared to eligible non-participant students, new FTC students tended to come from lower-performing public schools.

- Former FTC students who returned to the public schools had poorer test performance in both reading and math during their last year in the FTC Program, compared to FTC students who remained in the FTC Program. Specifically, FTC students who returned to the public schools had a 46.0th normal curve equivalent score in reading and a 36.9th normal curve equivalent score in math, while FTC students who remained in the program scored at the 47.7th normal curve equivalent in reading and the 43.0st normal curve equivalent in math.
- Former FTC students who returned to the public schools also achieved slightly higher performance in ELA during their first year back in the public schools, compared to low-income public-school students who never participated in the FTC Program. Former FTC students who returned to the public schools performed at the 44.6th Florida percentile in ELA, while other subsidized meal-eligible public school students who never participated in the FTC Program performed at the 43.8th Florida percentile in ELA. For Math, both groups displayed similar achievement, each scoring at the 45.4th percentile.

#### Test scores of program participants, 2022-23:

- FTC students scored at the 47.7<sup>th</sup> normal curve equivalent in reading and the 43.0<sup>rd</sup> normal curve equivalent in math.
- In terms of gains in math and reading from 2021-22 to 2022-23, the typical FTC student tended to maintain his or her relative position in comparison with all students nationally both in math and reading. It is important to note that the FTC students are being compared to all students nationally and not just students from low-income families.

#### 1. BACKGROUND

This report details the 2022-23 academic year evaluation results of the Florida Tax Credit Scholarship (FTC) Program, as required by the 2023 Florida Statutes, s. 1002.395(9)(f). The sixteenth in a series of annual reports, this evaluation is the ninth of those conducted by the Florida State University Learning Systems Institute (LSI). This report provides a summary of key findings, details about test score collection, 2022-23 test score results of program participants, gain scores from 2021-22 to 2022-23, test score gains of individual schools with at least 30 or more students, attributes of new program participants in 2022-23, and the performance of program participants who return to Florida public schools.

Similar to the eight previous reports, this report also does not compare the performance of FTC students to public school students. Due to the difference in the tests that each group takes, such a comparison may not be valid. While FTC students take a nationally norm-referenced test, public school students took the Florida Standards Assessments (FSA) Test in the 2021-22 school year and transitioned to the Floria Assessment of Student Thinking (FAST) in the 2022-23 school year. The FAST will continue to be used by the public school students in the future. Because there is no correspondence between the Florida Statewide Assessments and the nationally norm-referenced tests that FTC students take, the independent research organization tasked with this evaluation, LSI, holds that it is not valid to make these comparisons. Pursuant to the Florida Statutes, s. 1002.395(9)(f) that require an independent evaluation of the FTC Program, LSI has been tasked with conducting these annual

evaluations of the FTC Program since the year 2014. This report provides the results of the 2022-23 academic year evaluation of the FTC Program.

#### 2. TEST SCORE COLLECTION IN 2022-23

#### **Data collection protocol**

As mandated by the 2023 Florida Statutes, s. 1002.395(8)(b)(1), participating private schools administered a nationally norm-referenced test approved by the Florida Department of Education (FDOE). The state designates an approved list of tests from which to choose: Comprehensive Testing Program (CTP); Curriculum Associates - i-Ready Assessments; Educational Development Series (EDSERIES), Forms I and K; Iowa Assessments-Core Battery, Forms E, F, and G; Iowa Tests of Basic Skills (ITBS)-Core Battery, Forms A, B, and C; Iowa Tests of Basic Skills (ITBS)-Complete Battery, Form C; Iowa Tests of Educational Development (ITED), Form C; Kaufman Test of Educational Achievement Third Edition, Comprehensive Form (KTEA-III); NWEA Measures of Academic Progress (MAP); Pivot INSPECT Summative Assessment; PSAT/NMSQT; PreACT Secure; Classic Learning Test 10 (CLT10); Thrive Academics Performance Series (Developed by Scantron Corp); Stanford Achievement Test, Tenth Edition (Stanford 10); STAR Enterprise Reading and Math; TerraNova, Third Edition; TerraNova NEXT; Edmentum Exact Path; Wide Range Achievement Test, Fourth Edition (WRAT4) and Fifth Edition (WRAT5); and Scholastic Assessment Test. Alternatively, participating students may be administered the Florida Assessment of Student Thinking (FAST) in accordance with 1002.395(8)(b)(2). Even though the statewide assessment changed from the Florida Standards Assessments (FSA) to FAST in the 2022-23 school year, both the 2021-22 FSA and 2022-2023 FAST were used in this report.

Data collection took place during the year 2022-23, in which private schools sent students' test scores to LSI. The 1,854 private schools that had participating students in grades 3 through 10 during the 2022-23 school year were contacted by LSI from Spring 2023 through Fall 2023 to encourage compliance with score reporting. Schools were provided a roster of participating FTC students in grades 3 to 10, which was obtained in early Spring (January) 2023 from the Scholarship Funding Organizations. From the 1,854 private schools with participating FTC students, 62,554 students were enrolled in grades 3 to 10, the grades mandated for testing per the 2023 Florida Statutes, s. 1002.395(8)(b)(1). If schools had any missing or invalid student scores, they were instructed to provide an explanation backed by evidence, most commonly in the form of a notarized letter, for each missing or invalid student score.

#### Participating private school compliance with protocol

#### Score reporting in 2022-23

A majority of schools were in compliance with test score reporting for the academic year 2022-23. Regarding test score submission, most schools sent photocopied test score sheets that had been scored by the testing company. In a small number of cases where tests had been hand-scored, schools were instructed to send detailed test administration and scoring procedures. Throughout the Spring, Summer and Fall of 2023, LSI followed up with schools that had sent invalid test score results,

including missing or incomplete test scores.

Test score sheets were sent to LSI via a secure, online score portal. As test score data was received, eight data entry staff members recorded students' test scores and test information in the secure score portal. The scores were then reconciled with the original scores to ensure the highest accuracy. Test scores will be deleted one year after this double-entry and reconciliation procedure to ensure student privacy as mandated by s. 1002.22(2)(d) of the Florida Statutes.

To obtain information about prior public schooling records, the electronic database of students' test scores, including information from student scholarship applications provided by the Scholarship Funding Organizations, was sent to the FDOE using its secure file share system. FTC student records were matched to FDOE records in order to include information about students' FSA and FAST scores, public schooling history, free/reduced lunch status, limited English proficiency, and disability status. A unique identification number replaced students' identifying information. The FDOE then returned via secure file share the matched and comparison data that were de-identified and stripped of any personal information. These de-identified data were then used for analysis. There were 1,854 FTC participating schools with students in grades 3 through 10 in 2022-23. The majority of the FTC participating schools provided evidence of test administration consistent with the specifications of the program. Eighty-nine participating schools, serving 1,173 testing-eligible students, closed or did not report scores for any participating students.<sup>1</sup> There were 62,554 students in relevant grades participating in the FTC

 $<sup>^{</sup>m 1}$  LSI reported these non-compliant schools to the Florida Department of Education.

Program in 2022-23. Valid, legible test scores were received for 57,152 FTC students, which represents 91.4 percent of all expected test scores received.

Table 1: Distribution of score reporting percentages: 2022-23 and prior ten years.

	Academic year										
	11- 12	12- 13	13- 14	14- 15	15- 16	16- 17	17- 18	18- 19	20- 21	21- 22	22- 23
Legible, valid scores received	96.4	92.3	90.0	95.9	95.6	95.8	94.0	93.3	89.0	90.3	91.4
Not enrolled at time of testing	2.1	5.1	0.8	0.4	2.2	1.5	4.0	2.9	2.4	2.1	1.6
Ineligible for testing	0.4	1.2	0.4	0.3	0.3	0.4	0.3	0.2	0.2	0.1	0.2
School closed/suspended	0.1	0.7	0.2	0.2	0.1	0.2	0.3	0.0	1.9	0.1	0.0
Student sick/absent	0.9	0.6	0.7	0.6	0.6	0.9	0.7	0.8	2.5	1.5	1.3
Missing/unusable test	0.3	1.2	7.9	2.5	1.1	1.1	0.8	2.8	4.1	5.9	5.6
Note: Percentages may not add up to 100 due to rounding.											

The rate of legible, valid scores received was high in 2022-23. As seen in Table 1, private schools reported test scores for 91.4 percent of program participants in grades 3-10. This is slightly higher than last year's score reporting (90.3 percent). Compared to the last year, the percentage of students with missing or unusable tests was lower in 2022-23 at 5.6 percent (as compared to 5.9 percent last year), and there was a decrease in students who were sick/absent (1.3 percent as compared to 1.5 percent last year). Finally, there was a decrease in schools that were closed/suspended (0.0 percent as compared to 0.1 percent last year).

Table 2: Distribution of percent and number of students with legible, valid scores: 2022-23 and prior ten years.

Academic Year	Number of students	Number of students with legible, valid scores	Percent of students with legible, valid scores
2011-2012	19,284	18,583	96.4
2012-2013	26,595	24,534	92.3
2013-2014	30,036	27,020	90.0
2014-2015	36,106	34, 469	95.9
2015-2016	43, 270	41, 372	95.3
2016-2017	55,148	52,580	95.8
2017-2018	62,429	58,716	94.0
2018-2019	60,081	56,043	93.3
2020-2021	64,835	57,700	89.0
2021-2022	57,998	52,385	90.3
2022-2023	62,554	57,152	91.4

In 2022-23 the number of students in relevant grades participating in the program was 62,554. This is higher compared to 2021-22, where the number of students in relevant grades participating in the program was 57,998. As shown in Table 2, the number of enrolled students in relevant grades remains higher in recent years compared to early years of the program.

#### Comparison of students with legible, valid test scores to scholarship population

Although the rate of successful score reporting was high in 2022-23 at 91.4 percent, there were 8.6 percent of students whose expected scores were not received. Thus, it was still important to examine whether the students whose test scores were successfully reported are comparable to the population enrolled in 2022-23.

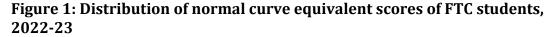
For this analysis, we used data from the families' scholarship applications. We found differences between students whose test scores were successfully reported and those whose scores were not successfully reported in terms of their family incomes, their parents' marital status, their gender and race. This finding was consistent with previous years' findings. Specifically, students with successfully reported scores typically come from higher-income families, with an average income of \$46,418 compared to \$36,047 for those whose scores were not reported. Additionally, these students are more likely to have married parents (46.1 percent compared to 29 percent for those without reported scores) and are more often White (31 percent vs. 18.9 percent for those without reported scores) or Hispanic (41.7 percent vs. 33.2 percent for those without reported scores), and less likely to be Black (27.8 percent vs. 47.9 percent for those without reported scores). The gender distribution also shows a higher percentage of females (51.3 percent) compared to those with unrecorded scores (46.6 percent). We cannot make any claims about whether students with missing test scores would have had higher or lower gain scores than those with test scores available.

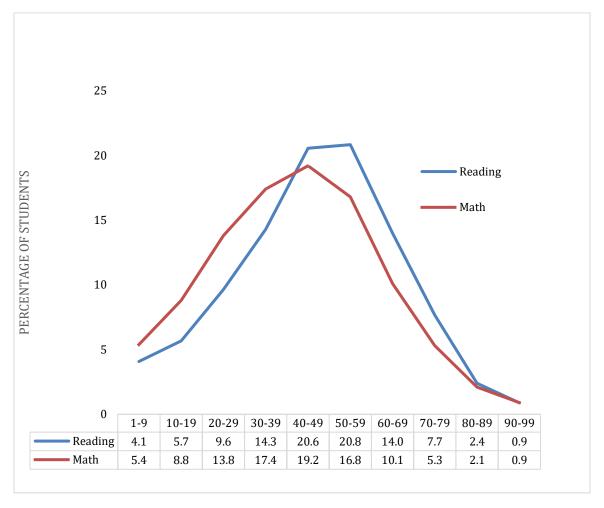
#### 3. TEST SCORES OF FTC STUDENTS IN 2022-23

We report test scores in the form of the normal curve equivalent (NCE) scores. The NCE is a normalized standard score with a mean of 50 and a standard deviation of 21.06. The scale corresponds to national percentile ranks (NPR) at 1, 50, and 99. As reported in the previous section, schools administered different nationally norm-referenced tests approved by the FDOE. Reporting test scores as normal curve equivalent scores ensures reasonable comparability across schools and program

participants. Moreover, normal curve equivalent scores convey information about students' rankings compared with normal standards.

Figure 1 presents the basic distribution of reading and math scores of FTC students participating in the program 2022-23. Most of the students were in the middle of the test score distributions. The average normal curve equivalent score for FTC students was 46.7 for reading and 42.4 in math in 2022-23. In terms of corresponding national percentile rankings, the typical student in the FTC Program scored at the 46.0 national percentile in reading and the 39.7 national percentile in math.





#### Average test scores in 2022-23 by attributes of program participants

We provided a breakdown of test scores of 2022-23 program participants by race/ethnicity, gender, and family income. Family income is expressed in terms of likely eligibility for the federal free or reduced lunch program based upon self-reported income collected from the Scholarship Funding Organizations (SFOs).<sup>2</sup> Students from families who have incomes below 130 percent of the federal poverty line are eligible for free school meals, while those from families with incomes between

<sup>&</sup>lt;sup>2</sup> LSI used data from the SFOs for these analyses.

130 and 185 percent of the poverty line are eligible for reduced-price meals.

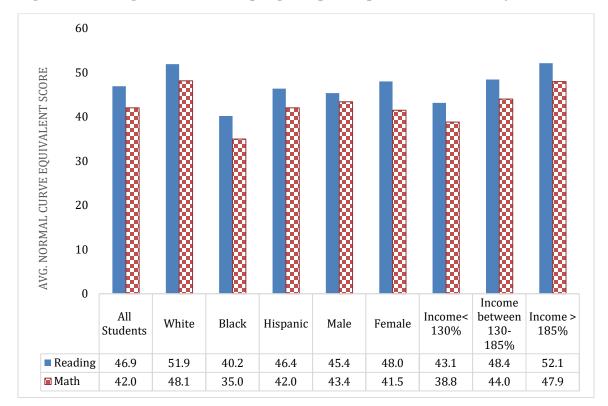


Figure 2: Average test scores of program participants in 2022-23 by attributes

As seen in Figure 2, white participants had higher mean scores than Black and Hispanic participants. While mean scores of males are slightly higher than that of females in math, females tended to perform better than males did in reading. Lastly, students from relatively higher-income families tended to score better than those from relatively lower-income families. In general, these trends are similar to the trends found in previous years.

#### 4. GAIN SCORES FROM 2021-22 TO 2022-23

#### **Test score gains for FTC students**

Test score gains for FTC students are calculated as required by the 2023 Florida Statutes, s. 1002.395(9)(f). Gain scores can be interpreted as changes in normal curve

equivalent scores for program participants from 2021-22 to 2022-23 since test scores in both years are measured in terms of normal curve equivalent scores. We should note that this analysis is vulnerable to ceiling effects (where students whose scores were high in 2021-22 cannot gain much more) and floor effects (where students whose scores were low in 2021-22 cannot lose much more ground). Ceiling and floor effects were of less concern for students whose initial scores fell in the middle portions of the initial test score distributions, which was the case for the majority of students participating in the FTC Scholarship Program.

Gain scores were calculated for 33,584 FTC students with legible reading scores and 33,582 FTC students with legible math scores in both 2021-22 and 2022-23. Figure 3 presents the basic distribution of reading and math gain scores of FTC students participating in the program in 2022-23. While most of the students were in the middle of the gain score distributions, considerable variation in the individual student gain scores was observed. The mean gain score for FTC students was 0.1 normal curve equivalent in reading and 0.0 normal curve equivalent in math. This means that the typical FTC student tended to maintain his or her relative position in comparison with others nationwide. It is important to note that these national comparisons pertain to all students nationally, and not just students from low-income families. However, we cannot make any claims about whether the gain scores of FTC students would have been higher or lower if they were compared against only students from low-income families nationally.

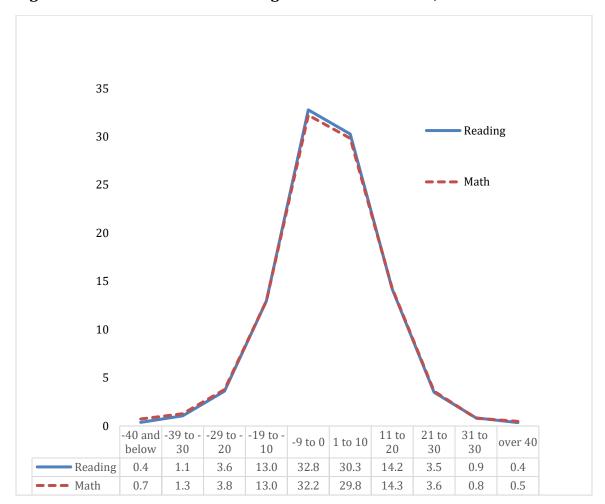
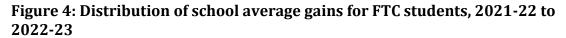


Figure 3: Distribution of test score gains for FTC students, 2021-22 to 2022-23

#### School-level differences in average gain scores, 2021-22 to 2022-23

We calculated average gain scores from 2021-22 to 2022-23 at the school level as well. Individual level variation in the gain scores examined in the preceding section was composed of both individual and school level differences. By using gain scores aggregated to the school level, we examined the variation in gain scores across schools.



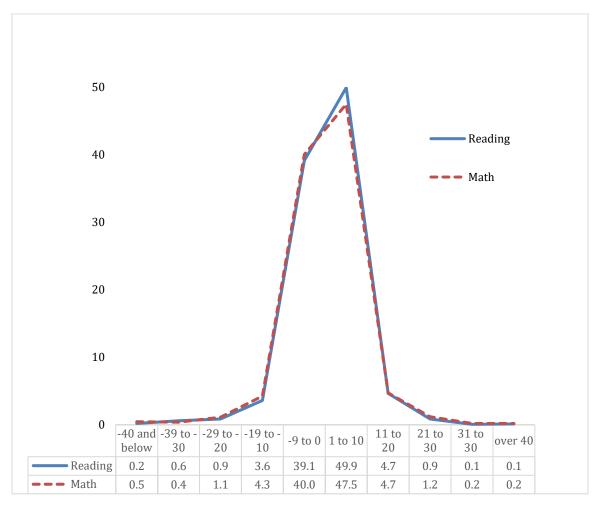
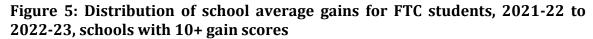
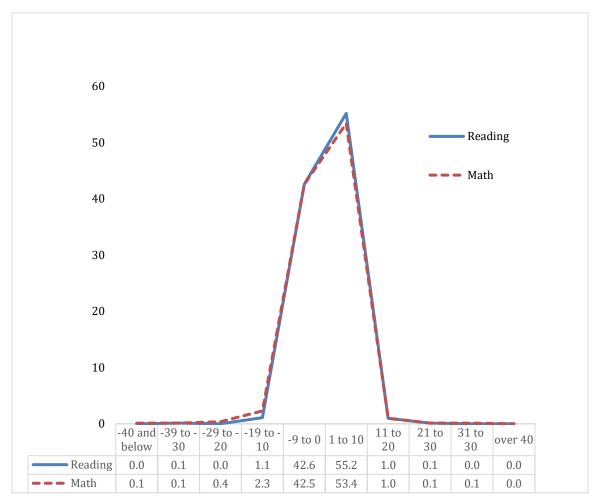


Figure 4 presents the basic distribution of school average reading and math gain scores for FTC students participating in the program in 2022-223. The average gain scores were concentrated in the middle of the distribution. Of the average gain scores, 89.1 percent of the schools had an average gain score in reading between -10 to 10 points. In math, gain scores were also concentrated in the middle of the distribution with 87.5% between -10 to 10 points.





It is important to note that observed between-school variation in Figure 4 doesn't reflect "true" school-level differences since random fluctuations or "noise" in individual test scores is still manifested as part of the school-level average gain scores. The degree to which school-average gains reflect "true" school effects increases as the number of students in the school increases. For example, when we looked at the same distribution only including schools with 10 or more FTC students, the distribution of school-average gains became more compressed. As can be seen in Figure 5, 97.7 percent of school average gains in reading and 95.9 percent of school average gains

in math were between -10 to 10 points. In Figure 4, these numbers were 89.1 percent and 87.5 percent, correspondingly. These findings suggest that there was a non-trivial contribution of random fluctuations to the between-school variability observed in Figure 4.

#### Individual school average gain scores, 2021-22 to 2022-23

We calculated average gain scores for schools with 30 or more participating students as required by the relevant Florida statutes. It is important to note that average gain scores are not a definitive measure of a school's performance. They only serve as one among many other indicators of a school's performance.

The average gain score for a school in a single year can be an extremely unreliable measure of a school's contribution to student test scores. As discussed in the previous section, this measure is less reliable for schools where a small number of students contribute to the average school gain score. As the number of students gets smaller in a given school, the likelihood of random fluctuations dominating the average gain score increases. Examining average gain scores only for schools with 30 or more participating students increases the likelihood of getting a more precise measure of average gain scores of individual schools.

In addition to the average gain scores for 2022-23, we also calculated average gain scores from 2020-21 through 2022-2023. This added extra observations for schools and hence provided more accurate average gain scores for individual schools. Moreover, school gain scores calculated by a three-year moving average of gain scores is less likely driven by "regression to the mean" compared to one-year average gain scores. Regression to the mean is the phenomenon that if a variable, such as a

test score, is extreme on its first measurement, it will tend to be closer to the average on its second measurement and, if it is extreme on its second measurement, it will tend to have been closer to the average on its first. In this context, if a school had particularly high average scores in 2021-22, the likelihood of observing a negative average gain score for that school in 2022-23 increases. On the other hand, if a school had particularly low average scores in 2021-22, the likelihood of observing a positive average gain score in 2022-23 for that school increases. Using average gain scores across the last three years balances out particularly positive and particularly negative scores over time, and thus helps to lessen the likelihood of making faulty inferences driven by regression to the mean. The risk of having faulty observed results due to regression to the mean is another reason to treat one-year average gain scores for individual schools extremely cautiously.

Average gain scores for the 91 schools that submitted valid test scores for 30 or more students in 2020-21, 2021-22, and 2022-23 are reported in the Appendix. Gain scores are reported for reading, math, and combined reading and math (by averaging schools' average reading and math scores) for 2022-23 as well as for the last three years' average. Since a three-year moving average is a more reliable measure of a school's average gain scores than one year's gain scores, we based inferences on the three-year average gain scores.

When interpreting gain scores, one should keep in mind that an average gain score of zero means that, on average, students in that school are maintaining their position relative to the national distribution.

#### 5. ATTRIBUTES OF NEW PROGRAM PARTICIPANTS IN 2022-23

Previous reports noted that newly participating FTC students tended to be lower achieving and more disadvantaged than students who were eligible for the program but did not participate. We examined attributes of new FTC students in 2022-23 in order to see whether they were systematically different from eligible non-participant students before participating in the FTC Program in 2022-23 as well.

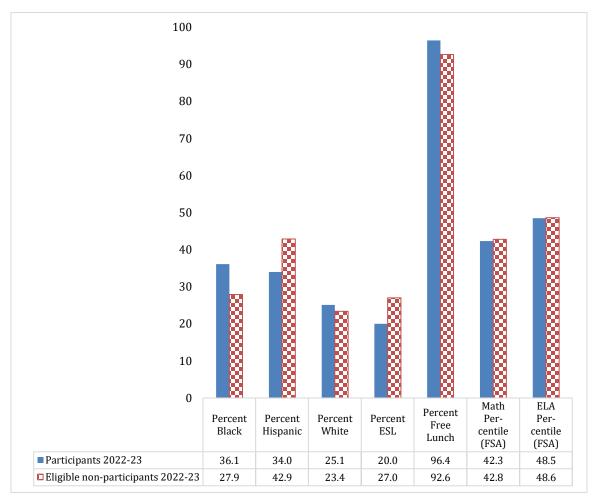
In order to make plausible comparisons among students who spent the 2021-22 academic year in Florida public schools, we compared students who entered the FTC Scholarship Program in 2022-23 to subsidized school meal eligible students who did not enter the program in that year but stayed free or reduced-price lunch eligible in 2022-23. We excluded students with disabilities who could participate in the McKay Scholarship Program. We limited the analysis to students who had taken either a reading or math test in public school in 2021-22. We also restricted analysis to students who would be in grade 10 or below in 2022-23. With these criteria, we compared 6,142 new students in the FTC Scholarship Program in 2022-23 to 751,010 students who remained in the public schools and continued on subsidized school lunches in 2022-23 in terms of their academic performance in 2021-22. We used FDOE records for these comparisons.

### Comparison of characteristics of new FTC students and non-participant students

Newly participating FTC students in 2022-23 were more likely to be Black and less likely to be Hispanic than students who were eligible but did not participate as seen in Figure 6. Also, they were slightly less likely to be English-language learners

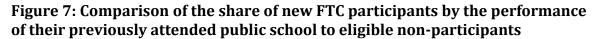
(ELL) than were non-participants. While both new FTC students and non-participant students were eligible for subsidized lunch in the 2022-23 school year, the share of new FTC students who were free-lunch eligible was somewhat higher than the share of free-lunch eligible, non-participant students. In terms of academics, participants scored slightly lower in math (42.3% vs. 42.8%) and in English Language Arts (ELA) (48.5% vs. 48.6%), as measured by their percentiles on the Florida Standards Assessments (FSA).

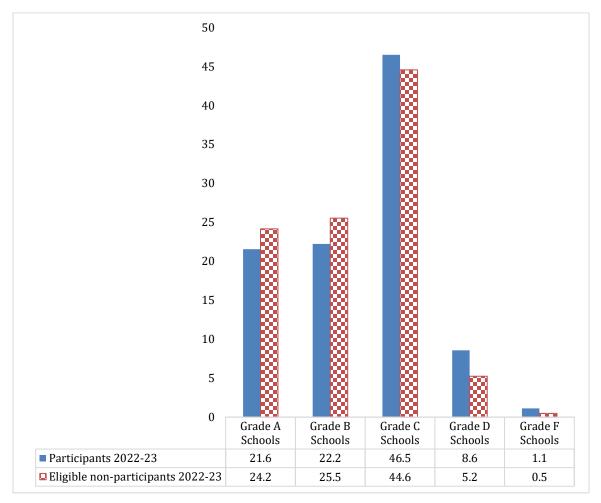
Figure 6: Comparison of prior year characteristics of new FTC students to "income eligible" non-participants, 2022-23



### Comparison of new FTC students and non-participant students in terms of performance of their schools in 2021-22

In Florida, each public school is assigned a school grade (A-F) based on student performance. We compared new FTC students and eligible non-participant students in terms of the performance of the schools that they attended in the 2021-22 school year. We use the school graders from the 2021-22 school year. We observed that the percentage of new FTC students who came from high performing public schools is lower than the percentage of eligible non-participant students. On a scale of A-F, with A being the highest performing schools, 21.6 percent of new FTC students were in schools graded "A", before attending a school in the FTC Program, while 24.2 percent of eligible non-participant students were in schools graded "A" in the 2021-22 school year. At the other end of the spectrum, 9.7 percent of new FTC students were in schools graded "D" or "F", as compared with 5.7 percent of eligible non-participant students who were in schools graded "D" or "F" (see Figure 7).



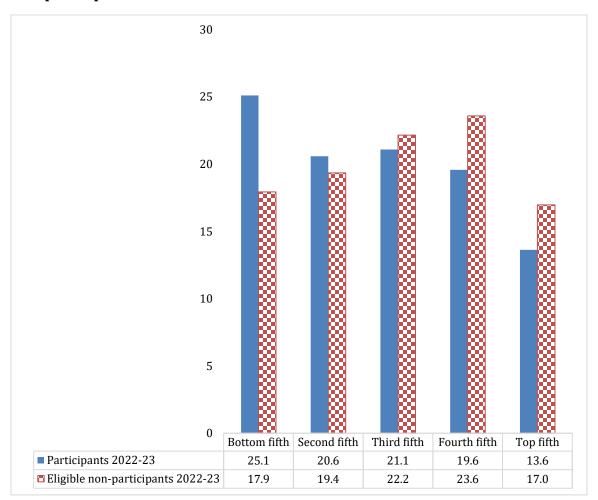


### Comparison of new FTC students and non-participant students within their schools in terms of performance in 2021-22

We also examined new FTC students' performance relative to eligible non-participant students in their own schools before entering the FTC Program. In the previous years, FTC students were more likely to be low performing students in their schools before entering the FTC program regardless of the performance of the school that they were in. A similar pattern was observed this year (see Figure 8). The percentage of new FTC students in the bottom fifth of their prior public school's ELA

FSA test score distribution was higher (25.1 percent) than non-participating students (17.9 percent). At the top fifth of the distribution, as observed in the previous years, the percentage of new FTC students was lower (13.6 percent) compared to non-participating students (17.0 percent).

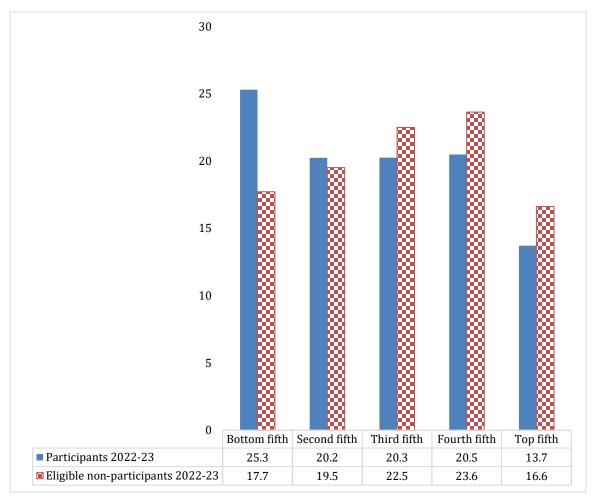
Figure 8: Comparison by quintile of new FTC students in 2022-23 to eligible non-participant students on school ELA FSA score distribution



For the math FSA test score distribution, 25.3 percent of new FTC students were in the bottom fifth of their prior public school's math distribution, while 17.7 percent of non-participating eligible students were in the bottom fifth of the distribution. At the top of the math test score distribution, 13.7 percent of new FTC

students were in the top fifth of the distribution, as compared with 16.6 percent of eligible non-participating students in the top fifth of the distribution (see Figure 9).

Figure 9: Comparison by quintile of new FTC students in 2022-23 to eligible non-participant students on school Math FSA score distribution



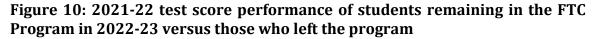
Findings regarding the attributes of new program participants suggest that new FTC students in 2022-23—compared to subsidized lunch eligible, non-participant students—were relatively lower-performing prior to entering the FTC Program. Moreover, they were more likely to come from low performing public schools and less likely to be high performing students in their prior public schools before entering the program.

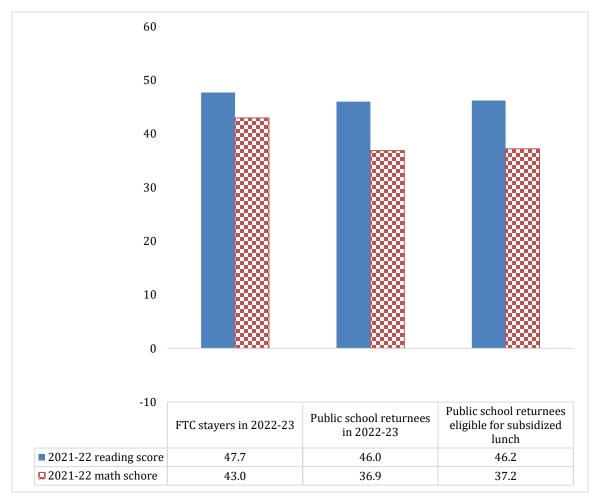
### 6. PERFORMANCE OF PROGRAM PARTICIPANTS WHO RETURN TO FLORIDA PUBLIC SCHOOLS

In this section we compared FTC students who returned to public schools in 2022-23 after participating in the FTC Program to those who remained in the FTC Program in 2022-23. We also compared program returnees to Florida public school students who never left the public schools. It is important to note that we cannot make any claims about the effects of participation in the FTC Program based on these comparisons, as there are likely factors beyond FTC participation that may influence students' performance. These comparisons only provide additional insights about the performance of the students who participate in the FTC Program.

### Comparison of 21-22 performance of public-school returnees and FTC stayers in 2022-23

We first compared FTC students who returned to the public school system in Florida in 2022-23 to those who remained in private schools under the FTC Program in terms of their national norm-referenced test performance in 2021-22. The typical student who left the program scored at the 46.0<sup>th</sup> normal curve equivalent in reading and 36.9<sup>th</sup> normal curve equivalent in math in 2021-22, while the typical FTC student who remained in the program in 2021-22 scored at the 47.7<sup>th</sup> normal curve equivalent in reading and the 43.0<sup>th</sup> normal curve equivalent in math (See Figure 10).





This finding may be an underestimation of the difference between these two groups, since all students who remained in the FTC Program were still income-eligible to participate while some students who left the program may not have met eligibility criteria anymore in 2021-22. In order to have more comparable groups in terms of income range, we limited the public school returnees to those participating in the National School Lunch Program in 2022-23. We found that the average returnee who is free/reduced lunch eligible in 2022-23 scored at the 46.2th normal curve

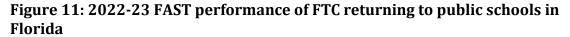
equivalent in reading and scored at the 37.2st normal curve equivalent in math in 2021-22, which was similar to the performance of all returnees.

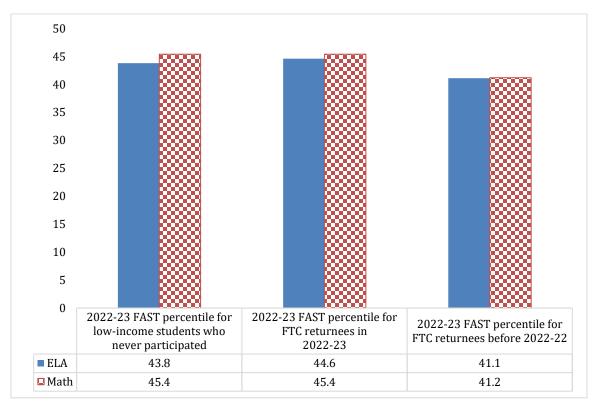
These findings suggest that as lower-performing public school students are more likely to leave public schools to attend a private school under the FTC Program, FTC students who struggle in private schools are somewhat more likely to return to the public schools. This is consistent with previous years' observations.

## Comparison of 2022-23 FAST performance of public-school returnees and low income public school students

Next, we compared the performance of FTC students who returned to the public schools to the performance of subsidized meal-eligible public-school students who never participated in the FTC Program. As can be seen in Figure 11, FTC Program participants who return to the public schools have a slightly higher performance in ELA (44.6th percentile) compared to other subsidized meal recipients who never participated in the FTC Program (43.8th percentile). However, in Math, both groups scored at the 45.4th percentile.

The performance of FTC returnees before 2022-23 was slightly lower compared to their counterparts who returned in 2022-23 or those who never participated in the FTC program. These students scored at the 41.1th Florida percentile in ELA and 41.2th Florida percentile in math.





As mentioned above, based on these comparisons we cannot make any claims about the effects of participation in the FTC Program since evidence suggests that FTC students who returned to the public schools in 2022-23 and public school students who never participated in the FTC Program represent two different populations of students. Findings indicated that poorly performing public school students are more likely to participate in the program in the first place. Moreover, FTC students who return to public schools tend to be those who are performing worse than the average FTC student. Based on these observations, we cannot associate performance of FTC returnees with possible negative effects of the FTC Program on participating students.

#### 7. CONCLUSION

This report shares findings on the compliance and performance of private schools that participated in the Florida Tax Credit Scholarship Program in 2022-23. Compliance with program testing requirements was high in 2022-23. Private schools reported test scores for 91.4 percent of program participants in grades 3-10.

FTC students scored at the 46.7<sup>th</sup> normal curve equivalent in reading and the 42.4<sup>th</sup> normal curve equivalent in math in 2022-23. In terms of gains in math and reading from 2021-22 to 2022-23, the typical FTC student tended to maintain their relative position in comparison with all students nationally both in math and reading. It is important to note that these comparisons pertain to all students nationally, and not just students from low-income families. However, we cannot make any claims about whether gain scores of FTC students would have been higher or lower if they were compared against only students from low-income families nationally.

As in prior years, lower-performing public school students eligible for the FTC Program were more likely to attend a private school under the FTC Program and FTC students who struggle in these schools were more likely to return to the public schools. FTC students who returned to the public schools in Florida had slightly higher ELA scores compared to other subsidized meal-eligible public school students who never participated in the FTC Program, although their math scores were similar. This finding is in contrast to the longstanding trend where FTC returnees typically demonstrated lower academic achievements. However, it is important to note that

this observation does provide causal evidence of the impact of the FTC program due to factors related to students' selection into and out of the FTC Program.

#### **APPENDIX**

**Appendix Table:** Average gain scores in 2022-23 and three-year moving average of gain scores from 2020-21 to 2022-23 for schools with 30 or more students with gain scores in 2022-23.

Notes: Cells report average gain scores.

These school-level gain scores are not intended to be a comprehensive analysis of school performance.

As noted in the main body of this report, average gain scores are not a definitive measure of a school's performance. They only serve as one among many other indicators of a school's performance. The average gain score for a school in a single year can be an extremely noisy measure of a school's contribution to student test scores. This measure is less reliable for schools where a small number of students contribute to the average school gain score. As the number of students gets smaller in a given school, the likelihood of random fluctuations dominating the average gain score increases. For this reason, we also compute the three-year moving average gain score. However, when interpreting gain scores, one should keep in mind that an average gain score of zero means that, on average, students in that school are maintaining their position in the national distribution. It doesn't mean that students in that school are not gaining.

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE	IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
ABUNDANT LIFE CHRISTIAN ACADEMY	MARGATE	108	169	1.09	2.07	0.10	1.25	1.35	1.15

### Appendix continued

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE 23	IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	MATH
ADVANCE ACHIEVERS ACADEMY	FLORIDA CITY	91	146	-1.21	0.42	-2.84	-0.26	0.69	-1.22
AMERICAN YOUTH ACADEMY INC.	TAMPA	165	236	0.49	0.98	0.00	0.11	0.35	-0.12
APOPKA CHRISTIAN LEARNING ACADEMY INC.	APOPKA	38	73	-1.20	1.49	-3.89	-1.54	-0.63	-2.46
ARCHBISHOP EDWARD A. MCCARTHY HIGH SCHOOL	SOUTHWEST RANCHES	105	144	-5.62	-5.16	-6.08	-4.37	-4.21	-4.52

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE	IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
ATLANTIC CHRISTIAN ACADEMY OF THE PALM BEAC	WEST PALM BEACH	110	150	3.31	3.79	2.82	2.26	3.05	1.47
BEREAN CHRISTIAN SCHOOL	WEST PALM BEACH	68	98	2.97	2.62	3.32	1.77	1.26	2.28
BETH JACOB HIGH SCHOOL INC.	NORTH MIAMI BEACH	74	112	-1.05	-1.01	-1.10	-1.34	-0.94	-1.74
BISHOP KENNY HIGH SCHOOL	JACKSONVILLE	99	140	-6.93	-7.05	-6.81	-6.52	-6.45	-6.58
BISHOP MOORE CATHOLIC HIGH SCHOOL	ORLANDO	111	161	-2.93	-3.54	-2.33	-3.52	-3.47	-3.57

		NUMBER OF GAIN SCORES OBSERVED 23							GAIN SCORE FROM 21 TO 2022-23	
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН	
BOCA RATON CHRISTIAN SCHOOL	BOCA RATON	75	110	-6.85	-8.28	-5.42	-4.48	-4.76	-4.19	
BRADENTON CHRISTIAN SCHOOL	BRADENTON	70	107	-0.24	-0.86	0.38	-1.16	-0.69	-1.63	
CALVARY CHAPEL ACADEMY	WEST MELBOURNE	99	138	-0.62	0.11	-1.35	0.01	0.46	-0.45	
CALVARY CHRISTIAN ACADEMY	ORMOND BEACH	74	117	2.38	1.48	3.28	0.51	-0.49	1.50	
CALVARY CHRISTIAN ACADEMY	FT LAUDERDALE	121	159	-1.82	-2.87	-0.77	-1.93	-2.83	-1.02	

		NUMBER OF GAIN SCORES OBSERVED AVERAGE GAIN SCORE IN 2022- 23					AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
CALVARY CITY CHRISTIAN ACADEMY PRESCHOOL	ORLANDO	116	167	0.80	1.04	0.55	1.57	1.35	1.78
CEDAR CREEK CHRISTIAN SCHOOL	JACKSONVILLE	60	90	5.57	6.10	5.03	3.66	2.63	4.68
CENTRAL BAPTIST CHRISTIAN SCHOOL	BRANDON	62	96	3.03	2.74	3.31	-1.37	-1.27	-1.47
CHRISTOPHER COLUMBUS HIGH SCHOOL	MIAMI	82	117	1.55	1.27	1.83	-0.14	-0.22	-0.06

		NUMBER OF GAIN SCORES OBSERVED  AVERAGE GAIN SCORE IN 2022- 23			IN 2022-	AVERAGE 0 2020-2	SAIN SCORE 21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
COLONIAL CHRISTIAN SCHOOL	HOMESTEAD	106	144	-1.92	-0.94	-2.89	-0.91	0.38	-2.20
COMMUNITY CHRISTIAN SCHOOL	BRADENTON	84	118	1.10	1.30	0.89	1.00	1.15	0.85
DIVINE SAVIOR LUTHERAN ACADEMY	DORAL	89	127	-0.20	1.20	-1.59	-0.34	-0.28	-0.39
EDISON PRIVATE SCHOOL	HIALEAH	234	334	-2.17	-0.47	-3.87	-0.24	0.28	-0.76
FAITH CHRISTIAN ACADEMY	ORLANDO	151	224	-0.82	-0.79	-0.86	-1.23	-1.25	-1.21

		NUMBER OF GAIN SCORES OBSERVED AVERAGE GAIN SCORE IN 2022 23			IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23			
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
FIRST ASSEMBLY CHRISTIAN SCHOOL DAYCARE	OCALA	108	155	1.60	1.17	2.04	0.66	0.63	0.69
FIRST BAPTIST CHRISTIAN ACADEMY	BUNNELL	46	78	1.12	0.56	1.68	-0.94	-1.56	-0.33
FIRST COAST CHRISTIAN SCHOOL	JACKSONVILLE	153	219	5.44	2.46	8.42	3.96	2.09	5.82
FLORIDA CHRISTIAN SCHOOL	MIAMI	122	162	2.64	4.48	0.79	1.81	1.99	1.63

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE 23	IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
FOREST LAKE EDUCATION CENTER	LONGWOOD	129	170	1.19	-1.13	3.50	0.84	-1.15	2.83
GOOD SHEPHERD CATHOLIC SCHOOL	ORLANDO	56	91	-0.83	-0.51	-1.16	-1.01	-0.24	-1.78
GREATER MIAMI ACADEMY	MIAMI	93	131	2.65	1.30	4.00	1.42	0.11	2.73
GUARDIAN CATHOLIC SCHOOL	JACKSONVILLE	91	133	-0.95	-0.18	-1.73	-0.25	0.48	-0.98
HERITAGE CHRISTIAN SCHOOL	KISSIMMEE	144	209	0.19	0.23	0.15	1.33	1.94	0.73

		NUMBER OF GAIN SCORES OBSERVED AVERAGE GAIN SCORE IN 2022- 23			AVERAGE 0 2020-2	SAIN SCORE 21 TO 2022-23			
SCHOOL NAME	СІТУ	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
HERITAGE PREPARATORY SCHOOL	ORLANDO	98	143	-0.23	0.93	-1.38	1.05	2.12	-0.03
HIGHLANDS CHRISTIAN ACADEMY	POMPANO BEACH	116	167	2.27	1.55	3.00	1.47	1.27	1.66
HOLY CROSS LUTHERAN SCHOOL	NORTH MIAMI	85	143	2.17	0.77	3.58	1.47	0.62	2.32
HOLY FAMILY CATHOLIC SCHOOL	NORTH MIAMI	67	102	4.51	1.78	7.24	4.29	2.38	6.21
HOPE ACADEMY	HOMESTEAD	137	202	-1.57	5.00	-8.14	0.61	5.41	-4.19

			NUMBER OF GAIN SCORES OBSERVED AVERAGE GAIN			IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
HOREB CHRISTIAN SCHOOL	HIALEAH	123	162	-2.68	-0.60	-4.76	-1.43	0.29	-3.15
ICON PREPARATORY SCHOOL	TAMPA	84	122	0.75	-0.18	1.67	0.70	-0.14	1.55
INDIAN ROCKS CHRISTIAN SCHOOL	LARGO	76	108	-0.55	-0.12	-0.98	-1.56	-1.12	-1.99
JOSHUA CHRISTIAN ACADEMY	JACKSONVILLE	51	81	5.95	6.78	5.13	3.80	4.24	3.36
KIDS LEARNING CENTER OF SOUTH DADE III	MIAMI	89	127	0.99	0.08	1.91	-0.79	-2.16	0.57

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE 23	IN 2022-	AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	MATH	READING+ MATH COMBINED	READING	МАТН
KINGSWAY CHRISTIAN ACADEMY	ORLANDO	101	136	-0.04	1.64	-1.71	0.12	1.36	-1.13
LA PROGRESIVA PRESBYTERIAN SCHOOL INC.	MIAMI	270	399	-1.17	-0.90	-1.43	-2.68	-0.84	-4.51
LANDMARK CHRISTIAN SCHOOL	HAINES CITY	96	133	-9.66	-4.46	-14.86	-2.69	0.03	-5.40
LIFE ASSEMBLY OF GOD LIFE ACADEMY	KISSIMMEE	76	110	-1.17	0.97	-3.31	-1.92	0.19	-4.02

		NUMBER OF GAIN SCORES OBSERVED AVERAGE GAIN SCORE IN 2022 23					AVERAGE 0 2020-2	GAIN SCORE 21 TO 2022-23	
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	MATH
LINCOLN- MARTI COMMUNITY AGENCY 10	MIAMI	90	135	3.90	2.45	5.34	0.92	-0.23	2.06
LINCOLN- MARTI COMMUNITY AGENCY 17	HIALEAH	88	127	6.91	-1.78	15.61	3.70	-0.52	7.92
LINCOLN- MARTI COMMUNITY AGENCY 28	MIAMI	100	135	7.33	4.59	10.06	5.34	2.47	8.20
LUBAVITCH EDUCATIONAL CENTER INC.	MIAMI	200	283	-9.15	-6.22	-12.07	-7.16	-5.09	-9.22

			R OF GAIN OBSERVED	AVERAGE G	AIN SCORE	IN 2022-	AVERAGE 0 2020-2	SAIN SCORE 21 TO 2022-23	
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
MIAMI UNION ACADEMY	NORTH MIAMI	90	130	2.85	2.01	3.69	2.17	1.70	2.64
MONSIGNOR EDWARD PACE HIGH SCHOOL	MIAMI GARDENS	185	266	-7.80	-7.86	-7.74	-6.37	-6.99	-5.75
MORNINGSIDE ACADEMY	PORT ST. LUCIE	92	128	-1.25	-0.15	-2.36	-0.09	0.47	-0.65
MUSLIM ACADEMY OF GREATER ORLANDO	ORLANDO	60	93	0.35	1.78	-1.09	-0.19	0.29	-0.66
NATIVITY SCHOOL	HOLLYWOOD	84	120	1.06	0.87	1.24	1.33	1.05	1.60

			NUMBER OF GAIN SCORE IN 2022 SCORES OBSERVED 23				AVERAGE 0 2020-2	GAIN SCORE 21 TO 2022-23	
SCHOOL NAME	СІТУ	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
NORTH FLORIDA CHRISTIAN SCHOOL	TALLAHASSEE	82	125	-12.15	-8.67	-15.63	-4.48	-3.61	-5.35
NUR UL-ISLAM ACADEMY	COOPER CITY	92	131	5.06	2.76	7.37	3.16	0.88	5.44
OASIS CHRISTIAN ACADEMY	WINTER HAVEN	55	90	-1.22	-0.53	-1.91	-2.81	-1.20	-4.42
OCALA CHRISTIAN ACADEMY	OCALA	116	162	3.66	2.13	5.19	2.60	0.45	4.76
OLD PLANK CHRISTIAN ACADEMY	JACKSONVILLE	44	75	0.63	-2.37	3.62	-1.84	-4.76	1.09

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	матн
ORLANDO CHRISTIAN PREP	ORLANDO	100	140	0.58	1.51	-0.36	0.28	1.47	-0.92
OUR LADY QUEEN OF MARTYRS	FORT LAUDERDALE	56	86	-0.36	-1.48	0.76	1.20	-0.21	2.60
PARK AVENUE CHRISTIAN ACADEMY	TITUSVILLE	72	108	-1.94	-4.06	0.17	-0.70	-2.56	1.15
PARSONS CHRISTIAN ACADEMY	JACKSONVILLE	88	128	1.57	0.77	2.36	2.27	1.16	3.37
REBORN CHRISTIAN ACADEMY	KISSIMMEE	75	109	1.28	0.08	2.47	-0.25	0.27	-0.78

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
SACRED HEART CATHOLIC SCHOOL	PINELLAS PARK	57	91	3.43	3.40	3.46	1.79	1.81	1.77
SAINT ANDREW CATHOLIC SCHOOL	ORLANDO	78	110	0.56	0.59	0.53	0.75	0.98	0.53
SAINT BRENDAN ELEMENTARY SCHOOL	MIAMI	102	144	2.36	1.04	3.67	2.49	1.10	3.88
SAINT BRENDAN HIGH SCHOOL	MIAMI	109	154	-3.38	-2.10	-4.67	-3.56	-1.48	-5.65

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	СІТУ	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
SAINT CHARLES BORROMEO PARISH SCHOOL	ORLANDO	58	89	-1.28	-1.40	-1.15	-0.06	0.43	-0.55
SAINT JAMES CATHOLIC SCHOOL	MIAMI	150	216	0.62	1.38	-0.14	1.87	1.96	1.78
SAINT JOHN VIANNEY SCHOOL	ORLANDO	95	136	0.43	1.81	-0.95	0.25	0.98	-0.47
SAINT JOSEPH CATHOLIC SCHOOL	WINTER HAVEN	63	96	0.04	-3.31	3.39	0.77	-1.31	2.84
SAINT JOSEPH PARISH SCHOOL	TAMPA	66	97	0.22	3.03	-2.59	-0.59	1.33	-2.51

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
SAINT MARYS CATHEDRAL	MIAMI	135	199	2.53	2.26	2.81	2.77	2.29	3.24
SAINT MICHAEL THE ARCHANGEL	MIAMI	86	123	2.06	1.00	3.12	2.59	2.15	3.02
SEFFNER CHRISTIAN ACADEMY	SEFFNER	101	138	1.69	0.19	3.19	-0.42	-0.81	-0.03
SEVEN RIVERS CHRISTIAN SCHOOL	LECANTO	81	119	-1.70	-2.76	-0.64	-2.26	-2.79	-1.73
SONSHINE CHRISTIAN ACADEMY	FT MYERS	74	109	1.14	1.30	0.98	0.93	1.44	0.42

		NUMBER OF GAIN SCORES OBSERVED		AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
SOUTH ORLANDO CHRISTIAN ACADEMY	ORLANDO	85	136	-0.03	-2.09	2.03	0.33	-0.46	1.12
SOUTHLAND CHRISTIAN SCHOOL	KISSIMMEE	84	115	-1.53	0.19	-3.25	-0.82	0.60	-2.24
SUNFLOWERS ACADEMY	MIAMI	79	129	-9.05	-6.66	-11.44	-3.17	-1.24	-5.11
THE POTTER'S HOUSE CHRISTIAN ACADEMY ELEM	JACKSONVILLE	63	96	2.91	3.63	2.18	2.41	2.25	2.57

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
TRINITY CHRISTIAN ACADEMY	DELTONA	144	212	1.07	0.07	2.07	1.37	0.52	2.22
TRINITY CHRISTIAN ACADEMY	JACKSONVILLE	175	255	0.58	0.83	0.33	1.55	0.73	2.37
UNIVERSAL ACADEMY OF FLORIDA	ТАМРА	143	207	0.79	0.94	0.64	2.00	1.46	2.54
UNIVERSITY CHRISTIAN SCHOOL	JACKSONVILLE	106	153	-1.46	-1.31	-1.60	-0.40	-0.46	-0.34
VICTORY CHRISTIAN ACADEMY	LAKELAND	94	135	0.98	-0.40	2.36	1.47	0.85	2.08

			R OF GAIN OBSERVED	AVERAGE GAIN SCORE IN 2022- 23			AVERAGE GAIN SCORE FROM 2020-21 TO 2022-23		
SCHOOL NAME	CITY	2022-23 SCHOOL YEAR	BETWEEN 2020-21 AND 2022- 23	READING+ MATH COMBINED	READING	МАТН	READING+ MATH COMBINED	READING	МАТН
WESTWOOD CHRISTIAN SCHOOL	MIAMI	92	139	-2.10	-3.53	-0.67	-1.39	-2.27	-0.51
WINTER HAVEN CHRISTIAN SCHOOL	WINTER HAVEN	141	205	6.83	6.79	6.87	6.98	6.16	7.80