

**Adopted Best Practices 2000 -- With Their Associated Indicators  
Goals (A, B, C . . .), Best Practices (1, 2, 3 . . .), and Indicators (a, b, c . . .)**

***VI. USE OF LOTTERY PROCEEDS***

***Goal A: The district uses lottery funds to enhance educational programs.***

- 1. The district has defined “enhancement” in a way that the public clearly understands.**
  - a. The district can demonstrate that, prior to expending Educational Enhancement Funds, it has defined “enhancement.”
  - b. The district’s definition of enhancement includes an explanation of what enhancement is and expenditures or categories of expenditures that meet its definition.
  - c. The district can demonstrate that it obtained and incorporated input from stakeholders such as school advisory council members, parents, and other district taxpayers in developing its definition of enhancement.
  - d. The district provides to the Department of Education a copy of all procedures that relate to the use of Educational Enhancement Funds.
  - e. The district periodically updates its definition of enhancement using stakeholder input.
- 2. The district uses lottery money consistent with its definition of enhancement.**
  - a. The district can demonstrate that its expenditures of lottery funds are consistent with its definition of “enhancement.”
  - b. The district can demonstrate that a portion of the lottery funds provided to each school is used for implementing the school's improvement plan.
  - c. The district has established procedures to ensure that school board members and appropriate district administrators are aware of how schools use lottery enhancement funds.
- 3. The district allocates lottery funds to school advisory councils as required by law.**
  - a. The district can demonstrate that each school in the district has an approved school improvement plan pursuant to Florida law.<sup>1</sup>
  - b. The district can demonstrate that the school board allocates at least \$10 per unweighted FTE student to be used at the discretion of the school advisory council (or in absence of a SAC, at the discretion of staff and parents at the school).
  - c. SACs are able to spend lottery funds without impediment from the school district.
  - d. The district has provided timely, clear, and correct information to SAC members regarding their roles and responsibilities related to the use of lottery funds including the legal expenditure of these funds.
- 4. The district accounts for the use of lottery money in an acceptable manner.**
  - a. The school district has a unique funding source code to account for the receipt and expenditure of all Educational Enhancement Funds.
  - b. The district can demonstrate that it properly accounts for the receipt and expenditure of all Educational Enhancement Funds.
  - c. The district has a process to track the receipt, expenditure, and outcomes of lottery funds with the ability to account for specific lottery fund expenditures when more than lottery resources fund a program or activity.
- 5. The district annually evaluates and reports the extent to which lottery fund expenditures have enhanced student education.**
  - a. Annually, within 60 days of the end of the fiscal year, the district submits a report to the state Department of Education showing the actual expenditure of all enhancement funds.
  - b. The district has a process to ensure that schools evaluate the specific benefits of projects implemented with lottery funds and the extent to which lottery fund expenditures enhanced student education.
  - c. The district can demonstrate that on a quarterly basis it makes available to the public and distributes, in an easy to understand format, the use of lottery funds allocated to the school district.

---

<sup>1</sup> Refer to s. 230.23(18), *F.S.*