**Debt Administration - Effective September 3, 2024**

* Florida Statutes:

[***www.leg.state.fl.us***](http://www.leg.state.fl.us)

* + FS163.335 Findings and Declarations of Necessity
  + FS200.065 Method of Fixing Millage
  + FS218.25 Limitation of Shared Funds
  + FS 218.38
  + FS 218.385
  + FS 215.84
* Internal Revenue Service
  + “2017 Act”
  + Publication 4079, Tax-Exempt Government Entities
* SEC Rule – 15c2-12
* Municipal Securities Rulemaking Board (MSRB)
  + Rule G-23
* Rating Agencies – Standard and Poor’s, Moody’s and Fitch
* Government Finance Officers Association

[***www.fgfoa.org***](http://www.fgfoa.org)

* + Debt Issuance and Management
  + An Elected Official’s Guide to Debt Issuance
  + An Elected Official’s Guide to Rating Agency Presentations
  + Investing Public Funds
  + GFOA Advisories – Use of Debt-Related Derivatives Products
  + Best Practices
    - Debt Management Policy
    - Debt Service Payment Procedures
    - Investment and Management of Bond Proceeds
    - Post-Issuance Policies and Procedures
    - Maintaining an Investor Relations Program
  + Debt: How Much is too Much
  + Government Finance Officers Association Governmental Accounting, Auditing, and Financial Reporting
    - Debt (Chapter 23)
    - Statistical Section (Chapter 35)
    - Converting and Consolidating Fund Data (Chapter 18)
* [***https://www.investopedia.com/terms/c/certificateofparticipation.asp#toc-understanding-a-certificate-of-participation-cop***](https://www.investopedia.com/terms/c/certificateofparticipation.asp#toc-understanding-a-certificate-of-participation-cop)
* Debt Formulas / Calculations:
  + Net Debt Per Capita
  + Debt service coverage ratio