**Treasury Management – Effective November 21, 2024**

**Florida Statutes**

<http://www.leg.state.fl.us/STATUTES/>

* Chapter 218.405 – Local Government Surplus Funds Trust Fund; Creation; Objectives; Certification; Interest; Rulemaking
* Chapter 218.415 – Local Government Investment Policies
* Chapter 280 - Security for Public Deposits

**Federal Reserve System**

* Purpose, Requirements to Serve and Roles and Responsibilities

**Governmental Accounting Standards Board (GASB)**

<https://www.gasb.org/home>

* Statement No 31 - Accounting and Financial Reporting for Certain Investments and External Investment Pools
* Statement No 40 - Deposit and Investment Risk Disclosures

**Government Finance Officers Association**

[*https://www.gfoa.org/*](https://www.gfoa.org/)

* Advisories
  + Ensuring the Safety of Reverse Repurchase Agreements
  + Using Commercial Paper in Investment Portfolios
  + Electronic Vendor Fraud
* Best Practices
  + Accepting Payment Cards and Selection of Payment Card Service Providers
  + Bank Account Fraud Protection
  + Collateralizing Public Deposits
  + Investment Policy
  + Managing Market Risk in Investment Portfolios
  + Mark-to-Market Reporting for Public Investment Portfolios
  + Monitoring the Value of Securities in Repurchase Agreements
  + Payment Consolidation Services
  + Procurement of Financial Services
  + Treasury and Investment Management
  + Using Benchmarks to Assess Portfolio Risk and Return
  + Using Cash Forecasts for Treasury and Operating Liquidity
  + Using Credit Rating Agencies
  + Using Safekeeping and Third-Party Custodial Services
* Governmental Accounting, Auditing and Financial Reporting (GAAFR)
  + Chapter 22, Fair Value and Investments
  + Chapter 25, Derivative Instruments
* Investing in Public Funds