

References and Requirements

from DEP Form 62-761.900(3) page ii (October 2019)

Form Part	Type of Financial Responsibility	Section reference in 40 CFR 280. —	Other parts of Form 62-761.900(3) required [when using Form Part identified in 1st column]	Other Documents needed [Paragraph reference in 40 CFR 280.111(b) (—) included.]
A	FT: Self Insurance – Letter From Chief Financial Officer	95	P (C.F.R.)	+/- special report by ICPA
B	Guarantee	96	A (FT), H (SBTF) and P	
C, D	Insurance: C: endorsement or D: certificate	97	P	(7) : signed policy w/ all amendments and endorsements
E	Surety Bond	98	H (SBTF) and P	Power of Attorney
F	Letter of Credit	99	H (SBTF) and P	
G	Funded Trust	102	P	Certification of acknowledgement, Schedules A and B
H	Standby Trust Fund (SBTF)	103	B (Guarantee), E (Bond), F (LC), or K or L (Gov. Guarantee) and P	Certification of acknowledgement, Schedules A and B
I	FT: Local Governments – Bond Rating Test	104	P	(5) : bond rating published by S&P or Moody's
J	FT: Local Governments – Financial Test	105	P	
K, M	Guarantee: by a State – (K: w/ SBTF, M: w/o SBTF)	106	+/- H (SBTF) and P	
L, N	Guarantee: Local Gov. – (L: w/ SBTF, N: w/o SBTF)	106	I, J or O (FT/Fund) and +/- H (SBTF) and P	
O	Local Governments – Fund	107	P	(9) : 2 or 3 items approximating: ordinance, CAFR, and +/- bonding authority
P	Certification of Financial Responsibility (C.F.R.)	111	one or more of A-O	

Abbreviations:

CAFR = Comprehensive Annual Financial Report
 FT = Financial Test
 ICPA = Independent Certified Public Accountant

LC = Letter of Credit
 SBTF = Standby Trust Fund
 S&P = Standard & Poor's

w/ = with
 w/o = without
 +/- = may be require