

Justice Administrative Commission
Form P8 ~ Certification of GASB 87 - Leases and GASB 96 - Subscription Based
Information Technology
June 30, 2024

Office:

Instructions:

Please read the following statements and select the applicable statement whether the office has provided information necessary to compile the GASB 87 - Leases, and GASB 96 - Subscription-Based Information Technology Arrangments accounting and reporting requirements of the State.

In the office files, please maintain the support necessary for the following certification.
DO NOT SEND COPIES OF THIS DOCUMENTATION!

The office must complete the following:

GASB 87 Leases - I certify that information for **all** lease contracts with our office greater than or equal to \$1.5 million, including lessee and lessor contracts during the July 1, 2023 through June 30, 2024 fiscal year. In addition, I certify the following regarding the GASB 87 Lessee, Lessor and Non-GASB 87 data reports available for review.

- the data on the report was completed and submitted by our office,
- the data is complete and inclusive of all lease contracts,
- the data correctly reflects the terms of the lease contract.

or

The office does not have any GASB 87 over the \$1.5 million threshold, select "N/A".

and

GASB 96 SBITAs - I certify that information for **all** SBITA contracts with our office greater than or equal to \$1.5 million, including subscription-based information technology arrangement contracts during the July 1, 2023 through June 30, 2024 fiscal year. In addition, I certify the following regarding the GASB 96 SBITA and Non-GASB 96 data reports available for review.

- the data on the report was completed and submitted by our office
- the data is complete and inclusive of all SBITA contracts,
- the data correctly reflects the terms of the SBITA contracts.

or

The office does not have any GASB 96 SBITA over the \$1.5 million threshold, select "N/A".

Signature: _____ Date:

Type name of Appointed or Elected:

Position Title: