

**Justice Administrative Commission**  
**Form P8 ~ Certification of GASB 87 - Leases and GASB 96 - Subscription Based**  
**Information Technology**  
**June 30, 2025**

**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 Arrangements 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, 2024 through June 30, 2025 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, 2024 through June 30, 2025 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: