

**Justice Administrative Commission - Statewide Financial Statements
Form P8 ~ Certification of GASB 87 and 96 - Right to Use Leased Assets
June 30, 2023**

Office:

THIS IS A REQUIRED FORM AND MUST BE COMPLETED AND RETURNED BY EVERY JRO, EVEN IF IT IS NOT APPLICABLE

Instructions:

Please read the following statements and certify (by completing the signature section of this form) that the JRO has complied with GASB 87 - Leases, and GASB 96 - Subscription-Based Information Technology Arrangements accounting and reporting requirements of the State.

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

Each Office must complete the following:

- **GASB 87 and 96 Lease Surveys** - I certify that the workbooks were completed for all GASB 87 lease contracts for lessee contracts and GASB 96 - Subscription-Based Information Technology Arrangements contracts within our agency during the July 1, 2022 through June 30, 2023 fiscal year. In addition, I certify the following regarding the GASB 87 Lessee, Non-GASB 87 data reports, and GASB 96 data reports provided to JAC for review.
- The data on the report was completed and submitted by the JRO,
- the data is complete and inclusive of all GASB 87 and 96 contracts,
- the data correctly reflects the terms of the GASB 87 and 96 contracts.

Signature: _____ Date:

Type name of Appointed or Elected:

Position Title: