

Receivables

Resources:

- [Legal Opinions](#)
- District [DCJUST Document](#)
- Juvenile [JVJUST Documents](#)
- [Trust Type Listing](#)
- [Section 01-01.00 Records Retention](#)
- [Section 04-00.00 Collections](#)

Background:

Exemption from use of Advanced Receivable Subsystem (FINET) by [memo from Gwen Anderson](#), (then Director of the Office of State Debt Collection) dated March 6, 1998, the State Courts are specifically exempt from the general state policy requiring the use of the Advanced Receivables Subsystem (FINET).

In accordance with State Finance (FIACCT 19-00.00 Bank Accounts) the court has one Revenue Account, referred to by the state as a Depository Bank Account which is deposited into the State Treasurer's main bank account. Deposits are recorded in FINET with a cash receipt (CR) document in balance sheet account 0010.

The courts maintain multiple Trust Accounts (see Section 06-00.00 Trust Overview).

Sources for Managing Accounts Receivable:

- Post Judgment (simple) Interest Rates since 1993 are reflected on the [Intranet](#).
- 02- 10 Revenue Classifications Section for the current [Revenue Distribution Codes chart](#), [Civil Filing Fee charts](#) and other revenue receipting descriptions.
- For policy regarding the adjusting of the accounts receivable, refer to Section 02 Receipting, [02- 13 Adjustments Section](#) and [02- 14 Credits Section](#).
- For proper control of the accounts receivable see the Separation of Duties Model Transaction Cycle: "Revenue/Trust funds" as well as "Accounts

Receivable Monitoring" Refer to 01 General Information, [01-06 Separation of Duties Section](#)

- COURTOOLS @ <http://www.utcourts.gov/courtools/reports.asp?measure=restitution&court=dist&detail=all>
- District Court document entitled "[Best Practices](#)" to assist courts in managing their cases with receivable found under District Court Clerk resources.
- District Court [DCJUST](#) and Juvenile [JVJUST](#) procedural documents
- Various legal opinions are stored on the [INTRANET](#)
- OTP (Online Training Program)

Unique circumstances regarding receivables:

- Only in rare instances shall the court keep a separate accounting record of receivables due the court (i.e. Excel) other than in systems designed/supported by the Court's IT Department. These off-book records must be approved by AOC Finance and Audit if the need exists.
- Accounts receivable when **Prison** is ordered. As of May 9, 2017 receivables where prison is ordered will be sent automatically to OSDC. (See SB71, 2017 Legislative Session.) (HB273, 2018 Legislative Session allows for any payments to be made at the court the day of sentencing only and the balance due would automatically be forwarded to OSDC the following day.)
- Revenue receivables on **deceased defendants** should be adjusted out. However, restitution can be entered as a civil judgment ([See Legal Opinions 8/4/2005](#)) (See also [04-00 Collections Section](#))
- **Deported** defendants are still responsible for open receivables and shall be sent to OSDC once 90 days delinquent.
- When the defendant is given the option for paying the **fine or serving jail time**, the court will not establish the accounts receivable. ([See Legal Opinion 4/22/1999](#))
- When the Court is unable to collect the receivable, the [Office of State Debt Collection](#) will receive the transfer of receivable from the judiciary and corrections. (See OSDC website: <http://dcart.utah.gov>) (See [OSDC-web access instructions](#))
- Department of Corrections is to collect per UCA 77-18-1(9), those cases where the defendant's probation is supervised by this department. The court shall record a judgment (see Legal opinion 8/31/2010). This is especially important if the case sent by AP&P to OSDC. (See AP&P website <https://cactas.udc.utah.gov>.)
- When the court or the Department of Corrections is unable to collect the receivable, the Office of State Debt Collection will receive the transfer of receivable from the judiciary and corrections. (See OSDC website: <http://dcart.utah.gov>)
- When a case is ordered back to the court for collection of the fine (i.e. recalled back from OSDC or case previously with AP&P and ordered court

probation) the court shall only set up the accounts receivable **for the final amount due** as reported by said agency.

- For procedures in monitoring the accounts receivable and process for sending to the Office of State Debt Collection, see the Court Collections Section. (See Section [04 Collections](#))
- When cases that are **joint and severally** linked become separated (one case is with AP&P, the court and/or OSDC) the obligations shall ***not be*** "evenly split" to make the collection of fines easier. All defendants are equally responsible for the debt. ([See Legal Opinion 2/3/2006](#))
- Bail Bond Judgments are considered account receivables. See legal opinions and Collections Section for follow-up procedure. ([See Legal Opinion 9/14/1999](#)) (See also [04-00 Collections Section](#)) (See [UCA 77-20b-104](#))
- When there are many restitution victims in a case, accounts should be created without interruption on the same day to avoid interest posting to some accounts but not others. Interest adjustments may need to be done to assure it has been computed correctly on every recipient.