

**78A-7-121 Funds collected -- Deposits and reports -- Special account -- Accounting.**

- (1)
  - (a) Justice courts shall deposit public funds in accordance with Section 51-4-2.
  - (b) The city or county treasurer shall report to the city recorder or county auditor, as appropriate, the sums collected and deposited. The recorder or auditor shall then apportion and remit the collected proceeds as provided in Section 78A-7-120.
- (2) Money received or collected on any civil process or order issued from a justice court shall be paid within seven days to the party entitled or authorized to receive it.
- (3)
  - (a) With the approval of the governing body a trust or revolving account may be established in the name of the justice court and the treasurer for the deposit of money collected including bail, restitution, unidentified receipts, and other money that requires special accounting.
  - (b) Disbursements from this account do not require the approval of the auditor, recorder, or governing body.
  - (c) The account shall be reconciled at least quarterly by the auditor of the governing body.

Amended by Chapter 205, 2012 General Session