
Meeting Date May 20, 2026
Staff Contact: Susan Lander, Controller

TITLE: R-26-17 – Authorizing the Removal of Certain Uncollectable Accounts from the Albuquerque Bernalillo County Water Utility Authority Accounts Receivable Records FY2021 and Prior

ACTION: Receipt Be Noted

SUMMARY:

This report provides information supporting a request for Board authorization to remove uncollectable debt older than four (4) years, 307 accounts totaling \$25,082.36, from the Albuquerque Bernalillo County Water Utility Authority's (Water Authority) accounts receivable records.

FISCAL IMPACT:

Under NMSA 1978, § 3-37-7, municipalities in New Mexico have been permitted since 1965 to write off uncollectable debt. Counties and political subdivisions, including the Water Authority, may follow the same process. This procedure helps prevent excessive accrual of accounts receivable, ensures accurate financial reporting, and maintains compliance with state debt-collection laws.

Additionally, the Water Authority should not represent to customers—through invoices or demands—that amounts accrued more than four years prior remain due.

The Chief Financial Officer has confirmed:

- Services were incurred on the utility or unsecured accounts;
- Diligent efforts were made to collect and locate the debtor;
- The accounts have been uncollectable for more than four years;
- In their opinion, the accounts are uncollectable.

RECOMMENDATION:

Staff recommends Board authorization to remove the uncollectable debt as detailed in Exhibit A.

Attachments:

Resolution

Exhibit A

Account #2897378571 as of 3/30/26	
Service	Write Off Amount
Water/Wastewater	\$ 23,331.75
Loans	\$ 1,029.36
Outside Billing	\$ -
Water/Wastewater/Loan Delinquency Fees	\$ 721.25
Total WUA Write Off	\$ 25,082.36
Total Accounts	307

