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Meeting Date: March 20, 2019  
Staff Contact: Stan Allred, Chief Financial Officer

**TITLE: R-19-5 – Authorizing the Removal of Certain Uncollectable Accounts from the Albuquerque Bernalillo County Water Utility Authority Accounts Receivable Records FY2014 and Prior**

**ACTION: Recommend Approval**

**SUMMARY:**

This legislation provides information to support a request to the Board authorizing the removal of uncollectable accounts greater than four years old totaling \$110,296.77.

**FISCAL IMPACT:**

Since 1965, pursuant to NMSA 1978, § 3-37-7, New Mexico municipalities have been expressly permitted to write off uncollectable debt. Counties and political subdivisions like the Albuquerque Bernalillo County Water Authority (Water Authority) may use the same process as a municipality to write off uncollectable debt through the procedure set forth in state law. This process will avoid an excessive accrual of accounts receivable while also accurately report the financial position of the Water Authority and comply with state debt-collection law. Further, the Water Authority should not represent to its customers, either in invoices or in any demand, that the customer owes any amount that was accrued more than four years prior to the demand.

The Chief Financial Officer (CFO) of the Water Authority states that:

- a) a utility account or any unsecured account services have been incurred;
- b) diligent efforts were made to collect the utility account or unsecured account and to locate a debtor;
- c) that the utility account or unsecured account has been uncollectable for a period of more than four years; and
- d) that in his opinion the utility account or unsecured account is uncollectable.

Staff recommends authorization to remove the uncollectable accounts as shown in Exhibit A.



CCB ACCT #	ACCOUNT NAME	MAILING ADDRESS	AMOUNT DUE
8800122872	REULE, ROBERT	1213 PARSIFAL NE	\$ 401.10
3578644820	GRIEGO, JERONIMO T	8801 SAN FRANCISCO RD NE	\$ 90.30
4220614786	ARMSTRONG, GLENDA	3330 HYDER SE	\$ 23.36
Compost Sales		Subtotal	\$ 514.76

9943389560		2039 LENA DR SW	\$ 11,139.81
4630339560		7300 DESERT MORNING RD SW	\$ 7,625.95
9246279560		1044 LURA PL SW	\$ 7,336.62
5461043037		4109 FLORA VISTA AVE SW	\$ 6,617.25
1104539560		1002 BELLAMAH AVE NW	\$ 6,617.25
4087139560		1427 DONA ARCELIA ST SW	\$ 6,026.27
4928189560		152 NARA VISA RD NW	\$ 5,909.92
9379389560		2735 HUNTER CT SW	\$ 5,154.83
4986829560		1306 HIGH ST SE	\$ 5,050.93
4344039560		2503 RIO GRANDE BLVD NW	\$ 4,717.69
3101189560		217 GARCIA RD NE	\$ 4,565.30
3193389560		2009 FOOTHILL DR SW	\$ 4,367.64
9794289560		917 BROTHER RD SW	\$ 4,242.99
5501929560		1911 JOHN ST SE	\$ 4,242.05
7059829560		1935 ARNO ST SE	\$ 4,147.10
9911589560		4006 GLENN DR SE	\$ 4,117.12
3166289560		821 DOLLY AVE SW	\$ 4,078.78
4393459560		7500 KRISTA DR NE	\$ 4,024.34
3453929560		705 3RD ST SW	\$ 4,112.24
1520949560		7120 JET RD NE	\$ 1,646.94
7867289560		312 GREENWICH RD SW	\$ 4,040.99
Water/Wastewater		Subtotal	\$ 109,782.01

Grand Total \$ 110,296.77