
Meeting Date October 21, 2020
Staff Contact: Stan Allred, Chief Financial Officer

TITLE: R-20-23 - Authorizing the Removal of Certain Uncollectable Accounts from the Albuquerque Bernalillo County Water Utility Authority Accounts Receivable Records FY2017 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 (4) years old totaling \$64,583.36.

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.

Attachments:
Resolution
Exhibit A

ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY

BILL NO. R-20-23

1 RESOLUTION

2 AUTHORIZING THE REMOVAL OF CERTAIN UNCOLLECTABLE ACCOUNTS FROM
3 THE ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY
4 ACCOUNTS RECEIVABLE RECORDS FY2017 AND PRIOR

5 WHEREAS, Pursuant to NMSA 1978 § Section 3-37-7, pertaining to the
6 determinations of uncollectable accounts and their removal from accounts receivable, the
7 Chief Financial Officer (CFO) has submitted herewith a list of accounts receivable which
8 were incurred in providing compost, water and wastewater services and are owed to the
9 Albuquerque Bernalillo County Water Utility Authority (Water Authority); and

10 WHEREAS, the CFO states that diligent efforts have been made to collect these
11 accounts receivable and the respective amounts due; and

12 WHEREAS, the CFO has determined that these accounts receivable are
13 uncollectable and have been uncollectable for more than four years; and

14 WHEREAS, the uncollectable accounts receivable have been deemed “time
15 barred debt”, defined as any debt that is not enforceable in a judicial proceeding because
16 the applicable statute of limitations has run; and

17 WHEREAS, because this debt is legally uncollectable, it is not a “donation” to a
18 private party in violation of the anti-donation clause of the New Mexico Constitution, N.M.
19 Const. Art. IX, Section 14; and

20 WHEREAS, an allowance for doubtful accounts has been recorded on the Water
21 Authority financial records which is more than sufficient to cover the uncollectable
22 accounts; therefore, there will be no impact on the current fund balances.

23 BE IT RESOLVED BY THE WATER AUTHORITY:

24 The Water Authority Board finds that the Water Authority’s uncollectable accounts
25 receivable in the amount of \$64,583.36 as shown in Exhibit A which is attached hereto
26 and by this reference made part hereof shall be removed from the Water Authority’s
27 accounts receivable records as uncollectable in accordance with provision NMSA 1978 §
28 Section 3-37-7.

[+Bracketed Material+] - New
[-Bracketed Material-] - Deletion

Exhibit A

CCB ACCT #	MAILING ADDRESS	AMOUNT DUE
5332330274	800 SHIRLEY ST NE	\$ 10.50
5999109786	2415 FOOTHILL SW	\$ 11.29
6041677285	525 CALIFORNIA ST SE	\$ 17.06
4847922969	14208 MELSMITH RD NE	\$ 18.11
9892042181	2733 ALISO DR NE	\$ 18.38
9200112177	2404 ELFEGO RD NW	\$ 19.16
0831084165	6020 URSAL AVE NW	\$ 19.43
1428329851	6503 BELCHER NE	\$ 21.00
0226787855	PO BOX 66165	\$ 27.56
3251998509	2618 AMALIA RD SW	\$ 31.24
5965325016	1105 BLAZICK SW	\$ 37.80
7646842528	1250 JEANNETTE AVE SW	\$ 45.41
5608413605	6418 MOSSMAN PL NE	\$ 59.59
0140388528	6217 PALMA PL NW	\$ 76.13
8767475062	10031-C GUADALUPE TRAIL NW	\$ 80.78
6424467984	1309 VALLE ALTO CT NW	\$ 99.23
9687154314	10015 BRYAN CT NW	\$ 125.22
9646159230	6217 AVENIDA LA COSTA NE	\$ 179.81
3483577458	9109 CAMINO COMETA NE	\$ 19.50
4870604542	224 ATRISCO VISTA BLVD SW	\$ 1,723.31
4299483244	1650 BRENDA RD SE	\$ 16.01
5980093511	1429 MASSON CIR NE	\$ 22.31
6582396800	1304 ESPANOLA ST NE	\$ 23.36
3482121913	2218 MEADOW RD SW	\$ 23.63
2274335811	1937 ROBERTSON SW	\$ 27.04
9057703092	8501 VISTA CHAMISA	\$ 32.03
5483879220	6904 ASTAIR NW	\$ 34.65
7530919995	400 WASHINGTON	\$ 37.28
7820591285	3017 DON PABLITO PL SW	\$ 39.90
7436518549	10520 SAN MARINO RD NE	\$ 51.45
7860402603	12 JEROM RD	\$ 51.71
7878142954	2221 HOLLYWOOD AVE NW	\$ 53.81
5148060880	501 CLARK RD SW	\$ 59.85
1303462808	518 CAMINO DEL BOSQUE NW	\$ 69.82
4889971462	02 PALOMA BLANCA CT	\$ 84.26
3301227650	8020 VISTA ESTRELLA LN SW	\$ 90.30
6432580540	5739 CLETSOWAY SW	\$ 96.08
7917162683	12804 PIRU BLVD SE	\$ 105.00
9979564461	4000 EDITH BLVD NE	\$ 149.75
0382688859	7633 ISLETA SW	\$ 24.41
1398739927	5706 GREER LP SW	\$ 30.45
3874724166	10527 TAMPLONS ST NW	\$ 47.51
2927218475	64 CAMINO CERRITOS	\$ 47.53
6529969067	1916 ROARING FORK PL NW	\$ 54.08
8216823982	6701 GLENLOCHY WAY NE	\$ 54.08
6464101036	10800 FAIRBANKS NE	\$ 61.16
2015126203	211 LAURA CT	\$ 63.26
5578329111	3501 MARYELLEN CT NE	\$ 3.41
3294162417	10240 JARASH PL NE	\$ 11.29
5674243261	947 COREL DR SW	\$ 14.18
3213853970	1813 CORTE ELICIA ST SW	\$ 23.89
5691803663	2106 HUBBELL CIR	\$ 27.56
5053474401	8831 TRADEWIND RD NW	\$ 34.13

CCB ACCT #	MAILING ADDRESS	AMOUNT DUE
2446227036	555 BRAZOS DR SE	\$ 39.38
2546545609	2141 GAZELLE RD NE	\$ 63.79
0315099269	PO BOX 2	\$ 64.05
8033346356	7724 MCKNIGHT AVE NE	\$ 105.53
4619444560	6328 BUENOS AIRES PL NW	\$ 232.31
3911863314	102 TODOS JUNTOS RD	\$ 288.75
5913409525	2130 CAMINO RINCON	\$ 18.38
1657280888	1712 SAINT CT NE	\$ 18.64
3203805813	7304 STARWOOD DR NW	\$ 24.15
9891179129	1034 LOPEZ SW	\$ 26.51
9263151295	911 BUCKBOARD RD SE	\$ 110.51
8832487108	1325 LAFAYETTE NE	\$ 269.85
1631810006	3120 LISA CT SW	\$ 51.71
4892206355	500 COUNTRY CLUB DR	\$ 370.39
7686625712	520 CHRISTINE DR	\$ 13.65
1385223491	2109 ROSEWOOD NW	\$ 37.80
Compost Sales		Subtotal \$ 5,941.09

1960489560	6646 ISLETA BLVD SW # B	\$ 4,911.53
8690489560	3136 GRANADA CT SW	\$ 3,166.44
1390489560	1404 FOOTHILL DR SW	\$ 8,320.28
7192489560	1651 HOOPER RD SW	\$ 4,646.78
9557489560	6044 ISLETA BLVD SW	\$ 3,279.09
5585489560	308 CAMINO CUATRO SW	\$ 3,071.59
5736489560	7118 ISLETA BLVD SW	\$ 2,282.39
9216489560	2430 VENETIAN WY SW	\$ 2,054.29
3257289560	1842 ISLETA BLVD SW	\$ 3,970.36
5169049560	14335 LA CUEVA AVE NE	\$ 4,625.98
5265269560	10213 MENAUL BLVD NE	\$ 1,966.04
4517139560	9512 SUNSPOT RD SW	\$ 933.24
7971489560	5717 ISLETA BLVD SW	\$ 2,695.90
1126489560	2165 JACOBS LN SW	\$ 10,755.87
1632291468	3213 KIRKVIEW DR SW	\$ 1,962.49
Water/Wastewater	Subtotal	\$ 58,642.27

Grand Total \$ 64,583.36