

**CITY OF ESPAÑOLA
RESOLUTION 2021-27**

**A RESOLUTION AUTHORIZING THE REMOVAL OF \$174,981.80 OF
UNCOLLECTIBLE UTILITY ACCOUNT AMOUNTS FROM ACCOUNTS
RECEIVABLE TO BAD DEBT GENERAL LEDGER ACCOUNT**


WHEREAS, the City of Española is a local public body of the State of New Mexico, subject to its rules and regulations; and

WHEREAS, the City of Española is responsible for the billing of utility services provided to the Citizens of Española and the collection of revenues for those services; and



WHEREAS, the City of Española has completed an analysis of the uncollectible accounts and has made every effort to collect the utility accounts and/or tried to locate the debtor in accordance with NMSA 1978 3-37-7;

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the City of Española is hereby given authority to remove the uncollectible account balances from the Utility Billing Accounts Receivable and move them to the Bad Debt General Ledger account.

PASSED, ADOPTED AND APPROVED by the Governing Body of the City of Española, this 29th day of June, 2021.



Javier E. Sánchez, Mayor

ATTEST



Angelica Serrano, Interim City Clerk