

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, Oct 2018

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,145	\$ 3,979,904	\$ 1,297,696	\$ 1,313,464	\$ 104,095	\$ 723,486	\$ 829,178	\$ 8,247,822
Vacant	1,571	\$ 81,102	\$ 27,630	\$ 302,219	\$ 51,088	\$ 735,449	\$ 2,834	\$ 1,200,322
TAP **3	14,040	\$ 31,255,716	\$ 4,097,762	\$ 6,845,427	\$ 456,845	\$ 1,904,870	\$ 5,757,540	\$ 50,318,207
WRAP **3	379	\$ 1,248,788	\$ 177,354	\$ 197,827	\$ 10,255	\$ 34,243	\$ 87,617	\$ 1,756,084
City, Including 820	1,853	\$ 13,556,193	\$ 4,264,862	\$ 398,278	\$ 1,713	\$ 8,260	\$ 112,836	\$ 18,342,141
Agency and Help Loan receivable	20,328	\$ -	\$ -	\$ 444,156	\$ 119,066	\$ 24,982,555	\$ (122,827)	\$ 25,422,680
Delinquent	207,542	\$ 87,444,175	\$ 60,115,099	\$ 50,303,164	\$ 4,081,012	\$ 9,988,548	\$ 34,877,859	\$ 246,809,584
Non-Delinquent **5	420,958	\$ 31,862,546	\$ 10,837,757	\$ 426,585	\$ 388,443	\$ 81,065	\$ 3,114,918	\$ 46,711,314
Credit Balances **6	50,967	\$ (16,222,783)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,222,783)
Total		\$ 153,205,642	\$ 80,818,160	\$ 60,231,118	\$ 5,212,516	\$ 38,458,475	\$ 44,659,956	\$ 382,585,372

**1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also consists of more recent balances labeled as "sundry Invoice" in Basis2.

**2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

**3 WRAP accounts consist of suspended balances related to low-income assistance programs; TAP is a similar program that went into effect in Fiscal 2018.

**4 The amounts for delinquent, non-delinquent and credit balances exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help receivable categories.

**5 Non-Delinquent balances include recently-added penalty and lien fees related to prior cycles' delinquent balances.

**6 Credit balances include unallocated credits as well as amounts for accounts with total balances less than zero.

**7 City accounts are paid annually. These receivables are not delinquent.

**8 This is not a financial statement and reflects policy decisions regarding open receivables.

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Table 2: Comparison of Water Receivables, Oct 2018 and Sep 2018

Category	Oct 2018	Sep 2018	1 Month Difference
Bankrupt	\$ 8,247,822	\$ 8,873,877	\$ (626,055)
Vacant	\$ 1,200,322	\$ 1,218,124	\$ (17,802)
TAP **3	\$ 50,318,207	\$ 48,614,320	\$ 1,703,887
WRAP **1	\$ 1,756,084	\$ 2,423,012	\$ (666,928)
City, Including 820	\$ 18,342,141	\$ 14,728,305	\$ 3,613,836
Agency and Help Loan re	\$ 25,422,680	\$ 25,168,304	\$ 254,376
Delinquent **2	\$ 246,809,584	\$ 249,222,619	\$ (2,413,034)
Non-Delinquent **2	\$ 46,711,314	\$ 52,259,094	\$ (5,547,780)
Credit Balances **2	\$ (16,222,783)	\$ (15,890,273)	\$ (332,510)
Total	\$ 382,585,372	\$ 386,617,383	\$ (4,032,010)

Note:

**1 WRAP accounts consist of suspended balances related to low-income assistance programs.

**2 These amounts exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help Loan categories.

**3 TAP is a new low-income assistance program that went into effect in Fiscal 2018.

Table 3: Comparison of Water Receivables, Oct 2018 and Oct 2017

Category	Oct 2018	Oct 2017	1 Year Difference
Bankrupt	\$ 8,247,822	\$ 9,753,766	\$ (1,505,943)
Vacant	\$ 1,200,322	\$ 1,626,322	\$ (426,000)
TAP **3	\$ 50,318,207	\$ 7,503,681	\$ 42,814,526
WRAP **1	\$ 1,756,084	\$ 29,485,969	\$ (27,729,884)
City, Including 820	\$ 18,342,141	\$ 16,751,566	\$ 1,590,575
Agency and Help Loan re	\$ 25,422,680	\$ 25,556,794	\$ (134,113)
Delinquent **2	\$ 246,809,584	\$ 258,226,317	\$ (11,416,733)
Non-Delinquent **2	\$ 46,711,314	\$ 44,878,365	\$ 1,832,949
Credit Balances **2	\$ (16,222,783)	\$ (14,969,624)	\$ (1,253,159)
Total	\$ 382,585,372	\$ 378,813,154	\$ 3,772,218

Note:

**1 WRAP accounts consist of suspended balances related to low-income assistance programs.

**2 These amounts exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help Loan categories.

**3 TAP is a new low-income assistance program that went into effect in Fiscal 2018.

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Table 4: Aging of Delinquent Accounts, Oct 2018

Category of each delinquent bill **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
3 months or less	182,422	\$ 14,735,874	\$ 6,228,263	\$ 4,091,944	\$ 340,288	\$ 88,348	\$ 2,471,073	\$ 27,955,645
4 to 6 months	83,762	\$ 6,353,373	\$ 3,854,674	\$ 2,876,137	\$ 316,351	\$ 365,706	\$ 2,646,705	\$ 16,412,797
7 to 12 months	70,934	\$ 10,494,022	\$ 6,626,695	\$ 4,082,932	\$ 202,801	\$ 194,256	\$ 3,768,327	\$ 25,369,033
More than 1 year - less than 2 years	61,397	\$ 12,531,644	\$ 9,951,769	\$ 6,714,027	\$ 546,771	\$ 226,740	\$ 6,206,435	\$ 36,177,387
More than 2 years - less than 5 years	58,079	\$ 21,735,673	\$ 21,898,737	\$ 17,624,135	\$ 852,868	\$ 1,102,493	\$ 9,691,113	\$ 72,905,040
More than 5 years	44,277	\$ 21,593,590	\$ 11,554,962	\$ 14,913,988	\$ 1,821,932	\$ 8,011,005	\$ 10,094,205	\$ 67,989,682
Total		\$ 87,444,175	\$ 60,115,099	\$ 50,303,164	\$ 4,081,012	\$ 9,988,548	\$ 34,877,859	\$ 246,809,584

Note: All aging categories exclude bankruptcies, vacant properties, TAP, WRAP accounts, City accounts, and Agency/Help Loan receivables.

**1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also consists of more recent balances labeled as "sundry Invoice" in Basis2.

**2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

**3 Delinquent amounts are assigned to the aging category on a bill-by-bill basis according to the age of each bill; one customer can have delinquent amounts in multiple categories.

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Table 5: Aging of Delinquent Accounts for Management, Oct 2018

Category of oldest delinquency **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
3 months or less	99,200	7,814,404	1,972,191	416,628	238	56,815	2,053,438	12,313,702
4 to 6 months	14,879	3,242,154	946,941	253,365	6,205	61,322	2,234,149	6,744,137
7 to 12 months	13,782	5,987,339	1,748,463	619,812	103,132	123,221	3,225,074	11,807,016
More than 1 year - less than 2 years	14,070	8,986,729	3,714,167	1,485,364	232,560	205,055	5,531,884	20,155,536
More than 2 years - less than 5 years	21,334	20,734,794	12,073,684	6,298,262	577,328	1,116,881	9,335,100	50,136,070
More than 5 years	44,277	40,678,756	39,659,653	41,229,733	3,161,547	8,425,254	12,498,213	145,653,123
Total	207,542	87,444,175	60,115,099	50,303,164	4,081,012	9,988,548	34,877,859	246,809,584

Note: All aging categories exclude bankruptcies, vacant properties, TAP, WRAP accounts, City accounts, and Agency/Help Loan receivables.

**1 Invoice amounts consist primarily of balances that were migrated from Water1 where the allocation history was missing in Water1. Also consists of more recent balances labeled as "sundry Invoice" in Basis2.

**2 All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

**3 The entire amount of the delinquency is included in the category of the oldest delinquency.