

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,479	\$ 4,260,996	\$ 1,375,254	\$ 1,419,739	\$ 110,888	\$ 828,193	\$ 892,174	\$ 8,887,245
Vacant	1,600	\$ 81,102	\$ 27,630	\$ 309,690	\$ 52,298	\$ 748,831	\$ 2,834	\$ 1,222,385
TAP **3	13,075	\$ 29,633,247	\$ 3,842,582	\$ 6,366,277	\$ 420,859	\$ 1,780,499	\$ 5,435,350	\$ 47,478,862
WRAP **3	599	\$ 2,003,760	\$ 268,939	\$ 338,565	\$ 18,727	\$ 57,441	\$ 182,685	\$ 2,870,117
City, Including 820	1,834	\$ 7,413,050	\$ 2,348,443	\$ 483,201	\$ 1,621	\$ 8,260	\$ 73,659	\$ 10,328,234
Agency and Help Loan receivable	20,606	\$ -	\$ -	\$ 457,400	\$ 30,153	\$ 24,824,211	\$ (113,522)	\$ 25,198,241
Delinquent	210,083	\$ 88,225,485	\$ 59,887,027	\$ 50,325,034	\$ 4,236,254	\$ 10,354,771	\$ 34,945,971	\$ 247,974,563
Non-Delinquent **5	382,056	\$ 27,844,537	\$ 9,095,249	\$ 403,312	\$ 792	\$ 67,596	\$ 2,809,877	\$ 40,221,348
Credit Balances **6	52,456	\$ (16,248,105)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,248,105)
Total		\$ 143,214,072	\$ 76,845,125	\$ 60,103,219	\$ 4,871,592	\$ 38,669,802	\$ 44,229,029	\$ 367,932,889

**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, Aug 2018 and Jul 2018

Category	Aug 2018	Jul 2018	1 Month Difference
Bankrupt	\$ 8,887,245	\$ 9,021,912	\$ (134,667)
Vacant	\$ 1,222,385	\$ 1,226,649	\$ (4,264)
TAP **3	\$ 47,478,862	\$ 44,332,311	\$ 3,146,551
WRAP **1	\$ 2,870,117	\$ 3,626,315	\$ (756,198)
City, Including 820	\$ 10,328,234	\$ 45,932,914	\$ (35,604,680)
Agency and Help Loan re	\$ 25,198,241	\$ 25,357,391	\$ (159,151)
Delinquent **2	\$ 247,974,563	\$ 250,483,057	\$ (2,508,494)
Non-Delinquent **2	\$ 40,221,348	\$ 44,470,351	\$ (4,249,004)
Credit Balances **2	\$ (16,248,105)	\$ (16,532,459)	\$ 284,354
Total	\$ 367,932,889	\$ 407,918,442	\$ (39,985,552)

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, Aug 2018 and Aug 2017

Category	Aug 2018	Aug 2017	1 Year Difference
Bankrupt	\$ 8,887,245	\$ 9,485,735	\$ (598,490)
Vacant	\$ 1,222,385	\$ 1,645,261	\$ (422,876)
TAP **3	\$ 47,478,862	\$ 4,256,068	\$ 43,222,794
WRAP **1	\$ 2,870,117	\$ 31,615,541	\$ (28,745,423)
City, Including 820	\$ 10,328,234	\$ 9,343,418	\$ 984,816
Agency and Help Loan re	\$ 25,198,241	\$ 25,652,548	\$ (454,308)
Delinquent **2	\$ 247,974,563	\$ 260,000,223	\$ (12,025,660)
Non-Delinquent **2	\$ 40,221,348	\$ 39,661,217	\$ 560,131
Credit Balances **2	\$ (16,248,105)	\$ (15,076,629)	\$ (1,171,476)
Total	\$ 367,932,889	\$ 366,583,383	\$ 1,349,506

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, Aug 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	185,024	\$ 13,741,794	\$ 6,087,925	\$ 4,151,094	\$ 338,770	\$ 373,045	\$ 2,632,038	\$ 27,324,666
4 to 6 months	84,644	\$ 7,517,249	\$ 4,055,507	\$ 2,586,198	\$ 347,271	\$ 140,269	\$ 2,446,079	\$ 17,092,573
7 to 12 months	71,356	\$ 10,291,780	\$ 6,643,249	\$ 4,154,422	\$ 219,026	\$ 205,114	\$ 3,859,847	\$ 25,373,438
More than 1 year - less than 2 years	63,149	\$ 12,748,916	\$ 10,027,455	\$ 7,008,860	\$ 573,427	\$ 302,667	\$ 6,302,111	\$ 36,963,437
More than 2 years - less than 5 years	58,668	\$ 22,006,558	\$ 22,164,406	\$ 17,795,063	\$ 887,092	\$ 1,085,415	\$ 9,497,976	\$ 73,436,532
More than 5 years	44,310	\$ 21,919,188	\$ 10,908,485	\$ 14,629,396	\$ 1,870,667	\$ 8,248,261	\$ 10,207,920	\$ 67,783,917
Total		\$ 88,225,485	\$ 59,887,027	\$ 50,325,034	\$ 4,236,254	\$ 10,354,771	\$ 34,945,971	\$ 247,974,563

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, Aug 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	101,188	6,717,296	1,795,122	376,611	2,783	78,747	2,077,281	11,047,840
4 to 6 months	14,858	3,766,897	1,005,705	288,687	28,348	58,329	2,134,926	7,282,893
7 to 12 months	13,663	6,152,619	1,743,883	613,468	127,702	195,971	3,326,941	12,160,584
More than 1 year - less than 2 years	14,343	9,286,844	3,861,192	1,515,706	247,562	245,253	5,506,734	20,663,291
More than 2 years - less than 5 years	21,721	20,899,110	12,256,171	6,420,240	611,127	1,103,542	9,234,607	50,524,818
More than 5 years	44,310	41,402,718	39,224,954	41,110,321	3,218,732	8,672,929	12,665,483	146,295,136
Total	210,083	88,225,485	59,887,027	50,325,034	4,236,254	10,354,771	34,945,971	247,974,563

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.