

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,476	\$ 4,342,916	\$ 1,393,892	\$ 1,445,684	\$ 113,245	\$ 842,518	\$ 883,658	\$ 9,021,912
Vacant	1,615	\$ 81,102	\$ 27,630	\$ 311,675	\$ 52,838	\$ 750,570	\$ 2,834	\$ 1,226,649
TAP **3	12,256	\$ 27,809,977	\$ 3,575,947	\$ 5,867,369	\$ 380,827	\$ 1,656,336	\$ 5,041,808	\$ 44,332,311
WRAP **3	746	\$ 2,531,087	\$ 325,713	\$ 444,002	\$ 24,226	\$ 87,052	\$ 214,235	\$ 3,626,315
City, Including 820	1,852	\$ 33,825,788	\$ 12,032,261	\$ 32,840	\$ 1,621	\$ 8,421	\$ 31,982	\$ 45,932,914
Agency and Help Loan receivable	20,675	\$ -	\$ -	\$ 470,134	\$ 33,327	\$ 24,963,134	\$ (109,204)	\$ 25,357,391
Delinquent	202,172	\$ 90,265,455	\$ 59,956,672	\$ 50,737,818	\$ 4,002,047	\$ 10,573,291	\$ 34,947,753	\$ 250,483,057
Non-Delinquent **5	408,216	\$ 30,692,698	\$ 9,901,229	\$ 353,116	\$ 364,820	\$ 78,434	\$ 3,080,054	\$ 44,470,351
Credit Balances **6	53,433	\$ (16,532,459)	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ (16,532,459)
<b>Total</b>		<b>\$ 173,016,564</b>	<b>\$ 87,213,346</b>	<b>\$ 59,662,637</b>	<b>\$ 4,972,960</b>	<b>\$ 38,959,755</b>	<b>\$ 44,093,121</b>	<b>\$ 407,918,442</b>

\*\*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, Jul 2018 and Jun 2018

Category	Jul 2018	Jun 2018	1 Month Difference
Bankrupt	\$ 9,021,912	\$ 9,272,575	\$ (250,663)
Vacant	\$ 1,226,649	\$ 1,241,734	\$ (15,085)
TAP **3	\$ 44,332,311	\$ 38,706,029	\$ 5,626,282
WRAP **1	\$ 3,626,315	\$ 5,226,533	\$ (1,600,219)
City, Including 820	\$ 45,932,914	\$ 41,894,243	\$ 4,038,671
Agency and Help Loan re	\$ 25,357,391	\$ 25,246,714	\$ 110,677
Delinquent **2	\$ 250,483,057	\$ 253,107,122	\$ (2,624,066)
Non-Delinquent **2	\$ 44,470,351	\$ 44,977,289	\$ (506,938)
Credit Balances **2	\$ (16,532,459)	\$ (16,316,908)	\$ (215,551)
<b>Total</b>	<b>\$ 407,918,442</b>	<b>\$ 403,355,331</b>	<b>\$ 4,563,110</b>

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, Jul 2018 and Jul 2017

Category	Jul 2018	Jul 2017	1 Year Difference
Bankrupt	\$ 9,021,912	\$ 9,763,663	\$ (741,751)
Vacant	\$ 1,226,649	\$ 1,654,034	\$ (427,385)
TAP **3	\$ 44,332,311	\$ -	\$ 44,332,311
WRAP **1	\$ 3,626,315	\$ 34,001,905	\$ (30,375,590)
City, Including 820	\$ 45,932,914	\$ 5,157,835	\$ 40,775,079
Agency and Help Loan re	\$ 25,357,391	\$ 25,791,390	\$ (433,998)
Delinquent **2	\$ 250,483,057	\$ 261,567,537	\$ (11,084,481)
Non-Delinquent **2	\$ 44,470,351	\$ 48,613,763	\$ (4,143,412)
Credit Balances **2	\$ (16,532,459)	\$ (14,814,295)	\$ (1,718,164)
<b>Total</b>	<b>\$ 407,918,442</b>	<b>\$ 371,735,833</b>	<b>\$ 36,182,609</b>

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, July 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	177,423	\$ 13,537,870	\$ 6,086,577	\$ 4,448,526	\$ 367,891	\$ 380,310	\$ 2,687,501	\$ 27,508,675
4 to 6 months	85,450	\$ 8,274,836	\$ 4,084,480	\$ 2,390,753	\$ -	\$ 113,891	\$ 2,076,300	\$ 16,940,260
7 to 12 months	72,452	\$ 10,387,844	\$ 6,695,376	\$ 4,140,097	\$ 229,035	\$ 225,608	\$ 3,904,813	\$ 25,582,773
More than 1 year - less than 2 years	64,120	\$ 13,263,764	\$ 10,160,327	\$ 7,182,631	\$ 590,883	\$ 339,399	\$ 6,554,923	\$ 38,091,926
More than 2 years - less than 5 years	59,442	\$ 22,610,023	\$ 22,260,169	\$ 18,057,904	\$ 910,390	\$ 1,090,057	\$ 9,469,739	\$ 74,398,302
More than 5 years	44,488	\$ 22,191,118	\$ 10,669,742	\$ 14,517,908	\$ 1,903,848	\$ 8,424,026	\$ 10,254,478	\$ 67,961,120
<b>Total</b>		<b>\$ 90,265,455</b>	<b>\$ 59,956,672</b>	<b>\$ 50,737,818</b>	<b>\$ 4,002,047</b>	<b>\$ 10,573,291</b>	<b>\$ 34,947,753</b>	<b>\$ 250,483,057</b>

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, Jul 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	91,696	6,286,846	1,707,247	406,956	1,472	64,970	2,182,290	10,649,781
4 to 6 months	15,188	4,068,211	963,091	294,775	10,334	57,945	1,787,836	7,182,191
7 to 12 months	14,145	6,672,315	1,965,199	639,407	97,973	210,321	3,377,507	12,962,721
More than 1 year - less than 2 years	14,498	9,505,044	3,828,667	1,537,201	186,477	252,422	5,769,483	21,079,294
More than 2 years - less than 5 years	22,157	21,474,680	12,275,225	6,544,514	540,312	1,134,624	9,110,309	51,079,686
More than 5 years	44,488	42,258,360	39,217,242	41,314,965	3,165,479	8,853,009	12,720,329	147,529,384
<b>Total</b>	<b>202,172</b>	<b>90,265,455</b>	<b>59,956,672</b>	<b>50,737,818</b>	<b>4,002,047</b>	<b>10,573,291</b>	<b>34,947,753</b>	<b>250,483,057</b>

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.