

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,455	\$ 4,390,029	\$ 1,688,691	\$ 1,544,618	\$ 115,046	\$ 821,198	\$ 869,008	\$ 9,428,590
Vacant	1,735	\$ 83,608	\$ 28,377	\$ 334,240	\$ 56,894	\$ 787,312	\$ 9,682	\$ 1,300,112
TAP **3	5,500	\$ 12,637,744	\$ 1,560,469	\$ 2,468,679	\$ 130,475	\$ 700,582	\$ 1,937,828	\$ 19,435,776
WRAP **3	4,088	\$ 13,702,290	\$ 1,571,539	\$ 2,679,974	\$ 133,178	\$ 961,844	\$ 1,573,249	\$ 20,622,073
City, Including 820	1,899	\$ 19,481,131	\$ 6,709,258	\$ 33,374	\$ 1,720	\$ 8,260	\$ (51,196)	\$ 26,182,547
Agency and Help Loan receivable	21,418	\$ -	\$ -	\$ 546,210	\$ -	\$ 24,863,977	\$ (104,766)	\$ 25,305,117
Delinquent	225,856	\$ 95,987,460	\$ 60,259,919	\$ 51,003,013	\$ 4,125,590	\$ 11,493,889	\$ 35,521,951	\$ 258,391,758
Non-Delinquent **5	411,562	\$ 31,578,849	\$ 10,173,349	\$ 357,946	\$ 120	\$ 69,294	\$ 2,626,181	\$ 44,805,740
Credit Balances **6	47,943	\$ (15,565,424)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,565,424)
Total		\$ 162,295,685	\$ 81,991,602	\$ 58,968,054	\$ 4,563,022	\$ 39,706,356	\$ 42,381,938	\$ 389,906,289

**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, Jan 2018 and Dec 2017

Category	Jan 2018	Dec 2017	1 Month Difference
Bankrupt	\$ 9,428,590	\$ 9,532,182	\$ (103,593)
Vacant	\$ 1,300,112	\$ 1,615,865	\$ (315,752)
TAP **3	\$ 19,435,776	\$ 15,273,631	\$ 4,162,146
WRAP **1	\$ 20,622,073	\$ 24,776,466	\$ (4,154,393)
City, Including 820	\$ 26,182,547	\$ 23,204,659	\$ 2,977,887
Agency and Help Loan re	\$ 25,305,117	\$ 25,546,776	\$ (241,659)
Delinquent **2	\$ 258,391,758	\$ 260,821,539	\$ (2,429,781)
Non-Delinquent **2	\$ 44,805,740	\$ 45,692,705	\$ (886,966)
Credit Balances **2	\$ (15,565,424)	\$ (14,837,409)	\$ (728,015)
Total	\$ 389,906,289	\$ 391,626,414	\$ (1,720,125)

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, Jan 2018 and Jan 2017

Category	Jan 2018	Jan 2017	1 Year Difference
Bankrupt	\$ 9,428,590	\$ 9,056,012	\$ 372,578
Vacant	\$ 1,300,112	\$ 1,744,596	\$ (444,483)
TAP **3	\$ 19,435,776	\$ -	\$ 19,435,776
WRAP **1	\$ 20,622,073	\$ 34,580,498	\$ (13,958,425)
City, Including 820	\$ 26,182,547	\$ 26,896,429	\$ (713,882)
Agency and Help Loan re	\$ 25,305,117	\$ 25,644,800	\$ (339,683)
Delinquent **2	\$ 258,391,758	\$ 266,632,941	\$ (8,241,183)
Non-Delinquent **2	\$ 44,805,740	\$ 46,732,700	\$ (1,926,960)
Credit Balances **2	\$ (15,565,424)	\$ (14,572,215)	\$ (993,209)
Total	\$ 389,906,289	\$ 396,715,760	\$ (6,809,471)

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, January 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	200,821	16,699,254	7,000,144	4,020,438	306,333	197,973	2,627,326	30,851,337
4 to 6 months	96,715	8,294,461	4,390,776	2,448,398	445	172,612	2,453,219	17,759,910
7 to 12 months	78,838	\$ 9,871,082	\$ 6,649,600	\$ 4,265,302	\$ 521,812	\$ 147,068	\$ 4,606,478	\$ 26,061,342
More than 1 year - less than 2 years	68,779	\$ 14,243,893	\$ 10,826,859	\$ 8,159,818	\$ 351,569	\$ 813,161	\$ 6,695,194	\$ 41,090,493
More than 2 years - less than 5 years	62,926	\$ 24,773,305	\$ 22,338,396	\$ 18,608,619	\$ 1,238,046	\$ 1,139,325	\$ 9,217,085	\$ 77,314,843
More than 5 years	45,565	\$ 22,105,466	\$ 9,054,145	\$ 13,500,439	\$ 1,707,384	\$ 9,023,750	\$ 9,922,649	\$ 65,313,833
Total		\$ 95,987,461	\$ 60,259,920	\$ 51,003,014	\$ 4,125,589	\$ 11,493,889	\$ 35,521,951	\$ 258,391,758

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, Jan 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	103,253	7,449,838	1,931,391	456,156	1,447	112,473	2,019,481	11,970,655
4 to 6 months	22,206	5,565,639	1,541,741	374,004	9,765	121,110	2,124,303	9,736,562
7 to 12 months	15,750	6,050,837	2,131,177	603,861	64,090	113,909	3,906,887	12,870,761
More than 1 year - less than 2 years	15,389	10,620,605	4,503,943	1,650,841	197,673	546,137	6,041,435	23,560,633
More than 2 years - less than 5 years	23,693	22,896,949	12,039,696	6,821,319	565,159	1,045,617	8,875,931	52,244,740
More than 5 years	45,565	43,403,592	38,111,970	41,096,832	3,287,456	9,554,642	12,553,915	148,008,407
Total	225,856	95,987,460	60,259,919	51,003,013	4,125,590	11,493,889	35,521,951	258,391,758

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.