

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Apr 2018

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,475	\$ 4,371,306	\$ 1,430,127	\$ 1,477,560	\$ 113,926	\$ 869,754	\$ 888,448	\$ 9,151,121
Vacant	1,681	\$ 83,527	\$ 28,377	\$ 322,665	\$ 55,148	\$ 766,155	\$ 5,390	\$ 1,261,263
TAP **3	7,664	\$ 17,292,075	\$ 2,172,172	\$ 3,535,436	\$ 190,698	\$ 1,071,984	\$ 3,080,912	\$ 27,343,278
WRAP **3	1,736	\$ 5,725,097	\$ 685,563	\$ 1,095,203	\$ 54,056	\$ 268,133	\$ 653,985	\$ 8,482,037
City, Including 820	1,912	\$ 25,939,238	\$ 9,434,975	\$ 33,826	\$ 1,741	\$ 8,421	\$ 7,910	\$ 35,426,112
Agency and Help Loan receivable	21,060	\$ -	\$ -	\$ 520,409	\$ 91	\$ 24,886,692	\$ (96,359)	\$ 25,310,559
Delinquent	218,916	\$ 98,354,978	\$ 60,555,858	\$ 51,623,315	\$ 3,914,939	\$ 11,198,682	\$ 35,151,577	\$ 260,799,285
Non-Delinquent **5	424,148	\$ 28,296,278	\$ 10,087,705	\$ 632,054	\$ 480,830	\$ 111,608	\$ 3,293,016	\$ 42,901,492
Credit Balances **6	52,426	\$ (15,925,230)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,925,230)
Total		\$ 164,137,268	\$ 84,394,778	\$ 59,240,469	\$ 4,811,429	\$ 39,181,430	\$ 42,984,879	\$ 394,749,915

**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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Water Receivables, Apr 2018 and Mar 2018

Category	Apr 2018	Mar 2018	1 Month Difference
Bankrupt	\$ 9,151,121	\$ 8,891,954	\$ 259,166
Vacant	\$ 1,261,263	\$ 1,272,288	\$ (11,025)
TAP **3	\$ 27,343,278	\$ 24,590,567	\$ 2,752,711
WRAP **1	\$ 8,482,037	\$ 12,989,010	\$ (4,506,973)
City, Including 820	\$ 35,426,112	\$ 31,828,154	\$ 3,597,958
Agency and Help Loan re	\$ 25,310,559	\$ 25,365,620	\$ (55,062)
Delinquent **2	\$ 260,799,285	\$ 264,128,325	\$ (3,329,040)
Non-Delinquent **2	\$ 42,901,492	\$ 43,469,966	\$ (568,475)
Credit Balances **2	\$ (15,925,230)	\$ (16,063,704)	\$ 138,474
Total	\$ 394,749,915	\$ 396,472,180	\$ (1,722,265)

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, Apr 2018 and Apr 2017

Category	Apr 2018	Apr 2017	1 Year Difference
Bankrupt	\$ 9,151,121	\$ 9,571,947	\$ (420,827)
Vacant	\$ 1,261,263	\$ 1,706,426	\$ (445,163)
TAP **3	\$ 27,343,278	\$ -	\$ 27,343,278
WRAP **1	\$ 8,482,037	\$ 33,312,585	\$ (24,830,548)
City, Including 820	\$ 35,426,112	\$ 35,137,890	\$ 288,222
Agency and Help Loan re	\$ 25,310,559	\$ 25,855,956	\$ (545,397)
Delinquent **2	\$ 260,799,285	\$ 264,001,871	\$ (3,202,586)
Non-Delinquent **2	\$ 42,901,492	\$ 42,149,091	\$ 752,401
Credit Balances **2	\$ (15,925,230)	\$ (15,081,052)	\$ (844,178)
Total	\$ 394,749,915	\$ 396,654,713	\$ (1,904,798)

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.

City of Philadelphia - Department of Revenue
Table 4: Aging of Delinquent Accounts, Apr 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	194,205	16,261,149	6,425,610	3,989,238	-	130,228	1,895,037	28,701,262
4 to 6 months	90,146	7,933,134	4,293,189	2,434,645	265,660	141,904	2,511,507	17,579,908
7 to 12 months	77,317	\$ 10,573,775	\$ 6,671,995	\$ 4,244,247	\$ 474,975	\$ 182,964	\$ 4,067,781	\$ 26,215,737
More than 1 year - less than 2 years	67,557	\$ 14,708,231	\$ 10,566,028	\$ 7,787,269	\$ 327,150	\$ 632,267	\$ 7,069,188	\$ 41,090,132
More than 2 years - less than 5 years	62,231	\$ 25,362,613	\$ 22,570,049	\$ 18,815,552	\$ 1,189,041	\$ 1,025,239	\$ 9,249,826	\$ 78,212,389
More than 5 years	45,521	\$ 23,516,077	\$ 10,028,986	\$ 14,352,364	\$ 1,658,113	\$ 9,086,079	\$ 10,358,238	\$ 68,999,857
Total		\$ 98,354,978	\$ 60,555,858	\$ 51,623,315	\$ 3,914,939	\$ 11,198,682	\$ 35,151,577	\$ 260,799,285

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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, Apr 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	103,959	6,995,717	1,744,249	360,124	-	57,922	1,520,472	10,678,485
4 to 6 months	15,920	4,212,200	1,105,300	302,228	1,016	99,914	2,032,205	7,752,730
7 to 12 months	14,971	6,650,456	2,129,357	624,514	28,987	158,770	3,565,501	13,157,585
More than 1 year - less than 2 years	15,199	10,415,216	4,174,912	1,605,365	149,819	427,226	6,220,148	22,992,687
More than 2 years - less than 5 years	23,346	23,948,669	12,164,417	6,748,903	515,790	894,134	8,856,313	53,128,294
More than 5 years	45,521	46,132,720	39,237,623	41,982,180	3,219,327	9,560,715	12,956,937	153,089,503
Total	218,916	98,354,978	60,555,858	51,623,315	3,914,939	11,198,682	35,151,577	260,799,285

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.