

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, May 2018

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,500	\$ 4,428,567	\$ 1,427,273	\$ 1,486,251	\$ 113,725	\$ 871,470	\$ 888,101	\$ 9,215,387
Vacant	1,650	\$ 83,527	\$ 28,377	\$ 317,995	\$ 54,138	\$ 757,077	\$ 5,390	\$ 1,246,504
TAP **3	9,143	\$ 20,747,437	\$ 2,625,070	\$ 4,289,763	\$ 247,769	\$ 1,234,023	\$ 3,738,436	\$ 32,882,546
WRAP **3	1,377	\$ 4,629,872	\$ 559,701	\$ 861,079	\$ 44,103	\$ 207,210	\$ 471,879	\$ 6,773,843
City, Including 820	1,910	\$ 27,798,223	\$ 10,329,779	\$ 34,167	\$ 1,671	\$ 8,421	\$ 14,929	\$ 38,187,192
Agency and Help Loan receivable	21,032	\$ -	\$ -	\$ 509,914	\$ 91	\$ 24,940,995	\$ (107,171)	\$ 25,341,884
Delinquent	225,619	\$ 95,509,259	\$ 60,502,538	\$ 51,380,104	\$ 4,240,862	\$ 10,889,630	\$ 35,205,612	\$ 257,727,896
Non-Delinquent **5	398,789	\$ 28,849,889	\$ 9,404,453	\$ 431,737	\$ 567	\$ 94,691	\$ 3,184,398	\$ 41,965,734
Credit Balances **6	53,110	\$ (16,284,174)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,284,174)
Total		\$ 165,762,600	\$ 84,877,191	\$ 59,311,011	\$ 4,702,927	\$ 39,003,518	\$ 43,401,574	\$ 397,056,812

**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, May 2018 and Apr 2018

Category	May 2018	Apr 2018	1 Month Difference
Bankrupt	\$ 9,215,387	\$ 9,151,121	\$ 64,267
Vacant	\$ 1,246,504	\$ 1,261,263	\$ (14,758)
TAP **3	\$ 32,882,546	\$ 27,343,278	\$ 5,539,268
WRAP **1	\$ 6,773,843	\$ 8,482,037	\$ (1,708,194)
City, Including 820	\$ 38,187,192	\$ 35,426,112	\$ 2,761,080
Agency and Help Loan re	\$ 25,341,884	\$ 25,310,559	\$ 31,325
Delinquent **2	\$ 257,727,896	\$ 260,799,285	\$ (3,071,389)
Non-Delinquent **2	\$ 41,965,734	\$ 42,901,492	\$ (935,757)
Credit Balances **2	\$ (16,284,174)	\$ (15,925,230)	\$ (358,944)
Total	\$ 397,056,812	\$ 394,749,915	\$ 2,306,896

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, May 2018 and May 2017

Category	May 2018	May 2017	1 Year Difference
Bankrupt	\$ 9,215,387	\$ 9,631,685	\$ (416,298)
Vacant	\$ 1,246,504	\$ 1,684,522	\$ (438,018)
TAP **3	\$ 32,882,546	\$ -	\$ 32,882,546
WRAP **1	\$ 6,773,843	\$ 32,885,536	\$ (26,111,693)
City, Including 820	\$ 38,187,192	\$ 38,023,879	\$ 163,312
Agency and Help Loan re	\$ 25,341,884	\$ 25,920,713	\$ (578,829)
Delinquent **2	\$ 257,727,896	\$ 262,153,691	\$ (4,425,796)
Non-Delinquent **2	\$ 41,965,734	\$ 41,031,001	\$ 934,733
Credit Balances **2	\$ (16,284,174)	\$ (14,577,996)	\$ (1,706,178)
Total	\$ 397,056,812	\$ 396,753,032	\$ 303,780

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, May 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	201,464	15,591,230	6,528,903	4,172,263	426,937	132,374	2,214,138	29,065,845
4 to 6 months	87,755	7,864,697	4,129,843	2,463,066	-	107,456	2,400,645	16,965,635
7 to 12 months	74,718	\$ 10,525,402	\$ 6,761,119	\$ 4,265,172	\$ 251,920	\$ 219,840	\$ 3,872,439	\$ 25,895,834
More than 1 year - less than 2 years	66,214	\$ 14,131,267	\$ 10,391,232	\$ 7,565,380	\$ 627,635	\$ 500,134	\$ 6,988,291	\$ 40,203,939
More than 2 years - less than 5 years	61,130	\$ 24,340,335	\$ 22,433,375	\$ 18,476,494	\$ 964,740	\$ 1,074,267	\$ 9,261,414	\$ 76,550,647
More than 5 years	45,198	\$ 23,056,327	\$ 10,258,066	\$ 14,437,729	\$ 1,969,630	\$ 8,855,559	\$ 10,468,685	\$ 69,045,996
Total		\$ 95,509,259	\$ 60,502,538	\$ 51,380,104	\$ 4,240,862	\$ 10,889,630	\$ 35,205,612	\$ 257,727,896

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, May 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	112,740	6,958,707	1,845,267	392,525	8,546	61,263	1,798,782	11,065,089
4 to 6 months	15,226	4,019,808	1,026,864	292,771	32,386	95,148	1,937,269	7,404,245
7 to 12 months	14,713	6,773,045	2,135,963	641,123	115,390	166,327	3,458,502	13,290,217
More than 1 year - less than 2 years	14,881	10,107,941	4,059,133	1,595,003	218,238	340,233	6,114,258	22,434,805
More than 2 years - less than 5 years	22,861	22,994,273	12,206,218	6,687,632	594,727	930,667	8,885,766	52,299,304
More than 5 years	45,198	44,655,486	39,229,095	41,771,051	3,271,577	9,295,992	13,011,035	151,234,236
Total	225,619	95,509,259	60,502,538	51,380,104	4,240,862	10,889,630	35,205,612	257,727,896

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.