

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,532	\$ 4,477,378	\$ 1,438,710	\$ 1,496,849	\$ 114,990	\$ 860,576	\$ 884,071	\$ 9,272,575
Vacant	1,634	\$ 83,527	\$ 28,377	\$ 315,721	\$ 53,588	\$ 755,131	\$ 5,390	\$ 1,241,734
TAP **3	10,780	\$ 24,385,636	\$ 3,123,471	\$ 5,081,707	\$ 301,291	\$ 1,429,820	\$ 4,384,057	\$ 38,706,029
WRAP **3	1,073	\$ 3,625,128	\$ 445,204	\$ 652,467	\$ 34,635	\$ 137,686	\$ 331,413	\$ 5,226,533
City, Including 820	1,918	\$ 30,576,541	\$ 11,249,053	\$ 33,989	\$ 1,560	\$ 8,421	\$ 24,678	\$ 41,894,243
Agency and Help Loan receivable	20,793	\$ -	\$ -	\$ 489,288	\$ 91	\$ 24,868,861	\$ (109,781)	\$ 25,246,714
Delinquent	218,519	\$ 92,334,207	\$ 60,079,059	\$ 51,114,427	\$ 4,110,608	\$ 10,885,942	\$ 34,582,990	\$ 253,107,122
Non-Delinquent **5	408,115	\$ 31,467,677	\$ 9,865,880	\$ 328,485	\$ 567	\$ 92,216	\$ 3,222,465	\$ 44,977,289
Credit Balances **6	52,589	\$ (16,316,908)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,316,908)
Total		\$ 170,633,186	\$ 86,229,754	\$ 59,512,932	\$ 4,617,330	\$ 39,038,654	\$ 43,325,283	\$ 403,355,331

**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, Jun 2018 and May 2018

Category	Jun 2018	May 2018	1 Month Difference
Bankrupt	\$ 9,272,575	\$ 9,215,387	\$ 57,187
Vacant	\$ 1,241,734	\$ 1,246,504	\$ (4,770)
TAP **3	\$ 38,706,029	\$ 32,882,546	\$ 5,823,482
WRAP **1	\$ 5,226,533	\$ 6,773,843	\$ (1,547,310)
City, Including 820	\$ 41,894,243	\$ 38,187,192	\$ 3,707,051
Agency and Help Loan re	\$ 25,246,714	\$ 25,341,884	\$ (95,170)
Delinquent **2	\$ 253,107,122	\$ 257,727,896	\$ (4,620,773)
Non-Delinquent **2	\$ 44,977,289	\$ 41,965,734	\$ 3,011,555
Credit Balances **2	\$ (16,316,908)	\$ (16,284,174)	\$ (32,733)
Total	\$ 403,355,331	\$ 397,056,812	\$ 6,298,519

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, Jun 2018 and Jun 2017

Category	Jun 2018	Jun 2017	1 Year Difference
Bankrupt	\$ 9,272,575	\$ 9,743,156	\$ (470,581)
Vacant	\$ 1,241,734	\$ 1,667,514	\$ (425,780)
TAP **3	\$ 38,706,029	\$ -	\$ 38,706,029
WRAP **1	\$ 5,226,533	\$ 32,864,220	\$ (27,637,687)
City, Including 820	\$ 41,894,243	\$ 39,857,906	\$ 2,036,337
Agency and Help Loan re	\$ 25,246,714	\$ 25,723,256	\$ (476,542)
Delinquent **2	\$ 253,107,122	\$ 261,381,895	\$ (8,274,772)
Non-Delinquent **2	\$ 44,977,289	\$ 39,931,494	\$ 5,045,795
Credit Balances **2	\$ (16,316,908)	\$ (14,591,523)	\$ (1,725,385)
Total	\$ 403,355,331	\$ 396,577,918	\$ 6,777,413

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, June 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	194,261	\$ 14,193,053	\$ 6,331,556	\$ 4,396,520	\$ 392,620	\$ 399,659	\$ 2,195,099	\$ 27,908,506
4 to 6 months	86,012	\$ 8,102,809	\$ 3,973,588	\$ 2,361,988	\$ -	\$ 89,185	\$ 1,956,400	\$ 16,483,969
7 to 12 months	73,494	\$ 10,419,565	\$ 6,780,161	\$ 4,205,589	\$ 239,873	\$ 226,753	\$ 4,009,614	\$ 25,881,424
More than 1 year - less than 2 years	65,136	\$ 13,697,249	\$ 10,256,761	\$ 7,342,814	\$ 607,602	\$ 427,188	\$ 6,442,222	\$ 38,773,835
More than 2 years - less than 5 years	60,182	\$ 23,351,010	\$ 22,296,059	\$ 18,279,660	\$ 935,572	\$ 1,091,387	\$ 9,571,936	\$ 75,525,645
More than 5 years	44,808	\$ 22,570,521	\$ 10,440,934	\$ 14,527,856	\$ 1,934,941	\$ 8,651,771	\$ 10,407,720	\$ 68,533,744
Total		\$ 92,334,207	\$ 60,079,059	\$ 51,114,427	\$ 4,110,608	\$ 10,885,942	\$ 34,582,990	\$ 253,107,122

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, Jun 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	107,421	6,566,711	1,779,611	413,767	5,229	61,763	1,744,463	10,571,544
4 to 6 months	14,722	3,873,733	945,135	278,989	16,827	84,689	1,641,614	6,840,986
7 to 12 months	14,389	6,712,998	2,089,684	647,272	108,207	177,473	3,473,583	13,209,085
More than 1 year - less than 2 years	14,742	9,737,283	3,835,537	1,537,607	200,919	545,506	5,632,812	21,489,664
More than 2 years - less than 5 years	22,437	22,162,602	12,267,988	6,620,070	562,781	927,968	9,203,151	51,744,581
More than 5 years	44,808	43,280,881	39,161,103	41,616,722	3,216,644	9,088,543	12,887,368	149,251,261
Total	218,519	92,334,207	60,079,059	51,114,427	4,110,608	10,885,942	34,582,990	253,107,122

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.