

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,519	\$ 4,267,592	\$ 1,385,450	\$ 1,388,595	\$ 110,805	\$ 809,737	\$ 911,699	\$ 8,873,877
Vacant	1,588	\$ 81,102	\$ 27,630	\$ 308,201	\$ 51,848	\$ 746,509	\$ 2,834	\$ 1,218,124
TAP **3	13,497	\$ 30,316,126	\$ 3,958,328	\$ 6,562,122	\$ 433,601	\$ 1,812,265	\$ 5,531,831	\$ 48,614,320
WRAP **3	509	\$ 1,708,923	\$ 233,598	\$ 281,620	\$ 15,345	\$ 53,448	\$ 130,078	\$ 2,423,012
City, Including 820	1,854	\$ 10,908,386	\$ 3,300,991	\$ 404,535	\$ 1,621	\$ 8,260	\$ 104,511	\$ 14,728,305
Agency and Help Loan receivable	20,462	\$ -	\$ -	\$ 449,426	\$ 28,662	\$ 24,796,052	\$ (105,671)	\$ 25,168,304
Delinquent	228,603	\$ 88,935,866	\$ 60,505,975	\$ 50,488,420	\$ 4,151,924	\$ 10,174,579	\$ 34,966,143	\$ 249,222,619
Non-Delinquent **5	453,734	\$ 36,769,643	\$ 11,522,533	\$ 384,162	\$ 161	\$ 74,566	\$ 3,508,035	\$ 52,259,094
Credit Balances **6	46,644	\$ (15,890,273)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,890,273)
<b>Total</b>		<b>\$ 157,097,365</b>	<b>\$ 80,934,505</b>	<b>\$ 60,267,081</b>	<b>\$ 4,793,966</b>	<b>\$ 38,475,417</b>	<b>\$ 45,049,460</b>	<b>\$ 386,617,383</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, Sep 2018 and Aug 2018

Category	Sep 2018	Aug 2018	1 Month Difference
Bankrupt	\$ 8,873,877	\$ 8,887,245	\$ (13,368)
Vacant	\$ 1,218,124	\$ 1,222,385	\$ (4,261)
TAP **3	\$ 48,614,320	\$ 47,478,862	\$ 1,135,458
WRAP **1	\$ 2,423,012	\$ 2,870,117	\$ (447,105)
City, Including 820	\$ 14,728,305	\$ 10,328,234	\$ 4,400,071
Agency and Help Loan re	\$ 25,168,304	\$ 25,198,241	\$ (29,936)
Delinquent **2	\$ 249,222,619	\$ 247,974,563	\$ 1,248,056
Non-Delinquent **2	\$ 52,259,094	\$ 40,221,348	\$ 12,037,746
Credit Balances **2	\$ (15,890,273)	\$ (16,248,105)	\$ 357,832
<b>Total</b>	<b>\$ 386,617,383</b>	<b>\$ 367,932,889</b>	<b>\$ 18,684,493</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, Sep 2018 and Sep 2017

Category	Sep 2018	Sep 2017	1 Year Difference
Bankrupt	\$ 8,873,877	\$ 9,802,435	\$ (928,557)
Vacant	\$ 1,218,124	\$ 1,628,789	\$ (410,665)
TAP **3	\$ 48,614,320	\$ 5,693,571	\$ 42,920,748
WRAP **1	\$ 2,423,012	\$ 30,567,475	\$ (28,144,462)
City, Including 820	\$ 14,728,305	\$ 13,361,440	\$ 1,366,865
Agency and Help Loan re	\$ 25,168,304	\$ 25,560,454	\$ (392,150)
Delinquent **2	\$ 249,222,619	\$ 258,889,854	\$ (9,667,236)
Non-Delinquent **2	\$ 52,259,094	\$ 47,066,895	\$ 5,192,199
Credit Balances **2	\$ (15,890,273)	\$ (15,062,836)	\$ (827,437)
<b>Total</b>	<b>\$ 386,617,383</b>	<b>\$ 377,508,076</b>	<b>\$ 9,109,306</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, Sep 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
<b>3 months or less</b>	203,565	\$ 15,021,083	\$ 6,575,816	\$ 4,205,385	\$ 328,622	\$ 94,287	\$ 2,309,329	\$ 28,534,213
<b>4 to 6 months</b>	85,327	\$ 6,816,480	\$ 4,034,022	\$ 2,798,492	\$ 332,025	\$ 381,204	\$ 2,675,909	\$ 17,038,133
<b>7 to 12 months</b>	71,204	\$ 10,660,890	\$ 6,561,621	\$ 4,080,445	\$ 211,206	\$ 188,622	\$ 3,773,701	\$ 25,476,485
<b>More than 1 year - less than 2 years</b>	62,840	\$ 12,664,138	\$ 10,003,722	\$ 6,858,256	\$ 561,088	\$ 305,059	\$ 6,313,619	\$ 36,705,882
<b>More than 2 years - less than 5 years</b>	58,357	\$ 21,820,098	\$ 22,060,421	\$ 17,774,198	\$ 871,391	\$ 1,070,151	\$ 9,601,497	\$ 73,197,778
<b>More than 5 years</b>	44,398	\$ 21,953,176	\$ 11,270,373	\$ 14,771,644	\$ 1,847,591	\$ 8,135,255	\$ 10,292,088	\$ 68,270,128
<b>Total</b>		<b>\$ 88,935,866</b>	<b>\$ 60,505,975</b>	<b>\$ 50,488,420</b>	<b>\$ 4,151,924</b>	<b>\$ 10,174,579</b>	<b>\$ 34,966,143</b>	<b>\$ 249,222,619</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, Sep 2018

Category of oldest delinquency **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
<b>3 months or less</b>	119,114	8,032,696	2,352,536	449,168	1,843	68,408	1,828,743	12,733,366
<b>4 to 6 months</b>	15,619	3,597,480	1,001,070	275,816	15,719	53,925	2,296,435	7,240,446
<b>7 to 12 months</b>	13,609	6,050,136	1,688,705	616,611	114,225	153,542	3,224,325	11,847,519
<b>More than 1 year - less than 2 years</b>	14,396	9,144,150	3,782,153	1,515,899	239,629	263,674	5,639,186	20,584,467
<b>More than 2 years - less than 5 years</b>	21,467	20,945,288	12,273,640	6,402,151	590,699	1,068,884	9,291,494	50,572,177
<b>More than 5 years</b>	44,398	41,166,116	39,407,871	41,228,776	3,189,809	8,566,145	12,685,960	146,244,644
<b>Total</b>	<b>228,603</b>	<b>88,935,866</b>	<b>60,505,975</b>	<b>50,488,420</b>	<b>4,151,924</b>	<b>10,174,579</b>	<b>34,966,143</b>	<b>249,222,619</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.