

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Jul 2017

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,775	\$ 4,703,878	\$ 1,394,334	\$ 1,576,247	\$ 125,924	\$ 1,053,019	\$ 910,262	\$ 9,763,663
Vacant	2,043	\$ 84,274	\$ 28,418	\$ 409,703	\$ 71,284	\$ 1,050,673	\$ 9,682	\$ 1,654,034
WRAP **3	7,030	\$ 22,120,871	\$ 2,487,880	\$ 4,486,822	\$ 226,368	\$ 1,853,246	\$ 2,826,718	\$ 34,001,905
City, Including 820	1,902	\$ 3,793,574	\$ 1,376,749	\$ 33,803	\$ 1,690	\$ 13,871	\$ (61,851)	\$ 5,157,835
Agency and Help Loan receivable	22,779	\$ -	\$ -	\$ 584,462	\$ -	\$ 25,345,053	\$ (131,461)	\$ 25,791,390
Delinquent	217,753	\$ 96,123,542	\$ 58,904,023	\$ 52,194,462	\$ 4,406,513	\$ 14,478,813	\$ 35,460,115	\$ 261,567,537
Non-Delinquent **5	427,130	\$ 34,317,099	\$ 10,221,732	\$ 483,437	\$ 340	\$ 112,210	\$ 3,478,945	\$ 48,613,763
Credit Balances **6	43,716	\$ (14,814,295)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,814,295)
<b>Total</b>		<b>\$ 146,328,944</b>	<b>\$ 74,413,137</b>	<b>\$ 59,768,937</b>	<b>\$ 4,832,119</b>	<b>\$ 43,906,884</b>	<b>\$ 42,492,410</b>	<b>\$ 371,735,833</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.

\*\*4 The amounts for delinquent, non-delinquent and credit balances exclude accounts in bankrupt, vacant, 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, Jul 2017 and Jun 2017

Category	Jul 2017	Jun 2017	1 Month Difference
Bankrupt	\$ 9,763,663	\$ 9,743,156	\$ 20,507
Vacant	\$ 1,654,034	\$ 1,667,514	\$ (13,480)
WRAP **1	\$ 34,001,905	\$ 32,864,220	\$ 1,137,684
City, Including 820	\$ 5,157,835	\$ 39,857,906	\$ (34,700,070)
Agency and Help Loan re	\$ 25,791,390	\$ 25,723,256	\$ 68,134
Delinquent **2	\$ 261,567,537	\$ 261,381,895	\$ 185,643
Non-Delinquent **2	\$ 48,613,763	\$ 39,931,494	\$ 8,682,269
Credit Balances **2	\$ (14,814,295)	\$ (14,591,523)	\$ (222,772)
<b>Total</b>	<b>\$ 371,735,833</b>	<b>\$ 396,577,918</b>	<b>\$ (24,842,085)</b>

Note:

\*\*1 WRAP accounts consist of suspended balances related to low-income assistance programs.

\*\*2 These amounts exclude accounts in bankrupt, vacant, WRAP, City, and Agency/Help Loan categories.

Table 3: Comparison of Water Receivables, Jul 2017 and Jul 2016

Category	Jul 2017	Jul 2016	1 Year Difference
Bankrupt	\$ 9,763,663	\$ 8,320,850	\$ 1,442,813
Vacant	\$ 1,654,034	\$ 2,289,227	\$ (635,193)
WRAP **1	\$ 34,001,905	\$ 35,264,857	\$ (1,262,952)
City, Including 820	\$ 5,157,835	\$ 5,285,239	\$ (127,403)
Agency and Help Loan re	\$ 25,791,390	\$ -	\$ 25,791,390
Delinquent **2	\$ 261,567,537	\$ 257,726,078	\$ 3,841,459
Non-Delinquent **2	\$ 48,613,763	\$ 44,245,861	\$ 4,367,902
Credit Balances **2	\$ (14,814,295)	\$ (14,089,330)	\$ (724,964)
<b>Total</b>	<b>\$ 371,735,833</b>	<b>\$ 339,042,782</b>	<b>\$ 32,693,051</b>

Note:

\*\*1 WRAP accounts consist of suspended balances related to low-income assistance programs.

\*\*2 These amounts exclude accounts in bankrupt, vacant, WRAP, City, and Agency/Help Loan categories.

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Table 4: Aging of Delinquent Accounts, July 2017

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>	192,966	\$ 14,613,002	\$ 6,321,784	\$ 3,740,075	\$ 639,707	\$ 84,773	\$ 2,625,056	\$ 28,024,397
<b>4 to 6 months</b>	94,032	\$ 7,660,256	\$ 4,194,899	\$ 2,496,161	\$ -	\$ 119,762	\$ 3,169,724	\$ 17,640,803
<b>7 to 12 months</b>	83,578	\$ 11,443,272	\$ 6,961,764	\$ 4,673,107	\$ 234,050	\$ 471,808	\$ 4,641,320	\$ 28,425,321
<b>More than 1 year - less than 2 years</b>	71,575	\$ 14,239,225	\$ 11,328,290	\$ 8,957,370	\$ 366,900	\$ 1,012,459	\$ 6,496,473	\$ 42,400,738
<b>More than 2 years - less than 5 years</b>	64,800	\$ 25,732,046	\$ 22,918,996	\$ 19,135,882	\$ 1,602,566	\$ 1,143,674	\$ 8,639,102	\$ 79,172,314
<b>More than 5 years</b>	46,687	\$ 22,435,742	\$ 7,178,289	\$ 13,191,867	\$ 1,563,290	\$ 11,646,337	\$ 9,888,441	\$ 65,903,965
<b>Total</b>		<b>\$ 96,123,542</b>	<b>\$ 58,904,023</b>	<b>\$ 52,194,462</b>	<b>\$ 4,406,513</b>	<b>\$ 14,478,813</b>	<b>\$ 35,460,115</b>	<b>\$ 261,567,537</b>

Note: All aging categories exclude bankruptcies, vacant properties, 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, Jul 2017

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>	98,067	\$ 6,925,987	\$ 1,728,609	\$ 338,204	\$ 3,156	\$ 35,275	\$ 2,111,320	\$ 11,142,551
<b>4 to 6 months</b>	17,229	\$ 3,694,694	\$ 1,072,487	\$ 248,086	\$ 21,940	\$ 86,815	\$ 2,690,163	\$ 7,814,185
<b>7 to 12 months</b>	16,213	\$ 6,869,890	\$ 2,055,872	\$ 654,161	\$ 78,086	\$ 284,722	\$ 4,060,843	\$ 14,003,575
<b>More than 1 year - less than 2 years</b>	15,882	\$ 9,804,217	\$ 4,344,624	\$ 1,676,202	\$ 201,941	\$ 719,341	\$ 6,091,138	\$ 22,837,485
<b>More than 2 years - less than 5 years</b>	23,675	\$ 23,619,717	\$ 12,334,906	\$ 7,026,783	\$ 596,874	\$ 1,217,115	\$ 8,086,473	\$ 52,881,915
<b>More than 5 years</b>	46,687	\$ 45,209,038	\$ 37,367,525	\$ 42,251,026	\$ 3,504,516	\$ 12,135,544	\$ 12,420,177	\$ 152,887,827
<b>Total</b>	<b>217,753</b>	<b>\$ 96,123,542</b>	<b>\$ 58,904,023</b>	<b>\$ 52,194,462</b>	<b>\$ 4,406,513</b>	<b>\$ 14,478,813</b>	<b>\$ 35,460,115</b>	<b>\$ 261,567,537</b>

Note: All aging categories exclude bankruptcies, vacant properties, 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.