

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Aug 2017

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,704	\$ 4,545,662	\$ 1,403,157	\$ 1,493,529	\$ 122,231	\$ 1,020,611	\$ 900,546	\$ 9,485,735
Vacant	2,021	\$ 84,233	\$ 28,377	\$ 407,020	\$ 70,684	\$ 1,045,265	\$ 9,682	\$ 1,645,261
TAP **3	1,090	\$ 2,686,812	\$ 323,573	\$ 547,414	\$ 27,394	\$ 250,834	\$ 420,041	\$ 4,256,068
WRAP **3	6,613	\$ 20,683,383	\$ 2,345,145	\$ 4,150,977	\$ 208,407	\$ 1,615,273	\$ 2,612,355	\$ 31,615,541
City, Including 820	1,864	\$ 7,103,163	\$ 2,269,599	\$ 33,746	\$ 1,680	\$ 11,285	\$ (76,054)	\$ 9,343,418
Agency and Help Loan receivable	22,540	\$ -	\$ -	\$ 577,251	\$ -	\$ 25,186,402	\$ (105,738)	\$ 25,652,548
Delinquent	209,511	\$ 95,306,813	\$ 59,031,397	\$ 51,986,882	\$ 4,306,752	\$ 14,159,093	\$ 35,209,219	\$ 260,000,223
Non-Delinquent **5	384,326	\$ 26,691,323	\$ 9,074,564	\$ 463,884	\$ 795	\$ 110,359	\$ 3,320,288	\$ 39,661,217
Credit Balances **6	48,057	\$ (15,076,629)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,076,629)
<b>Total</b>		<b>\$ 142,024,760</b>	<b>\$ 74,475,812</b>	<b>\$ 59,660,703</b>	<b>\$ 4,737,943</b>	<b>\$ 43,399,121</b>	<b>\$ 42,290,339</b>	<b>\$ 366,583,383</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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Water Receivables, Aug 2017 and Jul 2017

Category	Aug 2017	Jul 2017	1 Month Difference
Bankrupt	\$ 9,485,735	\$ 9,763,663	\$ (277,928)
Vacant	\$ 1,645,261	\$ 1,654,034	\$ (8,773)
TAP **3	\$ 4,256,068	\$ -	\$ 4,256,068
WRAP **1	\$ 31,615,541	\$ 34,001,905	\$ (2,386,364)
City, Including 820	\$ 9,343,418	\$ 5,157,835	\$ 4,185,583
Agency and Help Loan re	\$ 25,652,548	\$ 25,791,390	\$ (138,841)
Delinquent **2	\$ 260,000,223	\$ 261,567,537	\$ (1,567,314)
Non-Delinquent **2	\$ 39,661,217	\$ 48,613,763	\$ (8,952,546)
Credit Balances **2	\$ (15,076,629)	\$ (14,814,295)	\$ (262,334)
<b>Total</b>	<b>\$ 366,583,383</b>	<b>\$ 371,735,833</b>	<b>\$ (5,152,450)</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, Aug 2017 and Aug 2016

Category	Aug 2017	Aug 2016	1 Year Difference
Bankrupt	\$ 9,485,735	\$ 8,715,806	\$ 769,929
Vacant	\$ 1,645,261	\$ 2,269,162	\$ (623,901)
TAP **3	\$ 4,256,068	\$ -	\$ 4,256,068
WRAP **1	\$ 31,615,541	\$ 34,335,921	\$ (2,720,380)
City, Including 820	\$ 9,343,418	\$ 10,273,536	\$ (930,118)
Agency and Help Loan re	\$ 25,652,548	\$ -	\$ 25,652,548
Delinquent **2	\$ 260,000,223	\$ 257,691,583	\$ 2,308,640
Non-Delinquent **2	\$ 39,661,217	\$ 37,172,140	\$ 2,489,077
Credit Balances **2	\$ (15,076,629)	\$ (14,361,480)	\$ (715,149)
<b>Total</b>	<b>\$ 366,583,383</b>	<b>\$ 336,096,667</b>	<b>\$ 30,486,716</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.

City of Philadelphia - Department of Revenue

Table 4: Aging of Delinquent Accounts, August 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
3 months or less	182,938	\$ 15,116,431	\$ 6,501,932	\$ 3,722,161	\$ -	\$ 100,906	\$ 2,606,578	\$ 28,048,008
4 to 6 months	93,248	\$ 6,965,943	\$ 4,073,894	\$ 2,380,273	\$ 614,850	\$ 99,825	\$ 2,907,256	\$ 17,042,042
7 to 12 months	82,204	\$ 11,381,293	\$ 6,819,346	\$ 4,613,967	\$ 223,194	\$ 348,539	\$ 4,812,522	\$ 28,198,860
More than 1 year - less than 2 years	70,636	\$ 14,072,866	\$ 11,285,860	\$ 8,860,849	\$ 355,966	\$ 989,260	\$ 6,303,706	\$ 41,868,507
More than 2 years - less than 5 years	64,115	\$ 25,520,481	\$ 22,867,396	\$ 19,074,371	\$ 1,573,433	\$ 1,126,964	\$ 8,516,685	\$ 78,679,398
More than 5 years	46,524	\$ 22,249,798	\$ 7,482,969	\$ 13,335,261	\$ 1,539,309	\$ 11,493,599	\$ 10,062,472	\$ 66,163,408
<b>Total</b>	<b>209,511</b>	<b>\$ 95,306,813</b>	<b>\$ 59,031,397</b>	<b>\$ 51,986,882</b>	<b>\$ 4,306,752</b>	<b>\$ 14,159,093</b>	<b>\$ 35,209,219</b>	<b>\$ 260,000,223</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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, Aug 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>	92,039	\$ 7,247,602	\$ 1,864,723	\$ 330,381	\$ -	\$ 58,666	\$ 2,098,529	\$ 11,599,902
<b>4 to 6 months</b>	16,214	\$ 3,542,172	\$ 1,016,846	\$ 233,540	\$ 17,256	\$ 73,667	\$ 2,465,970	\$ 7,349,451
<b>7 to 12 months</b>	15,747	\$ 6,740,469	\$ 1,967,469	\$ 638,757	\$ 63,216	\$ 245,045	\$ 4,100,851	\$ 13,755,808
<b>More than 1 year - less than 2 years</b>	15,665	\$ 9,777,003	\$ 4,365,672	\$ 1,659,875	\$ 186,035	\$ 675,041	\$ 5,914,254	\$ 22,577,880
<b>More than 2 years - less than 5 years</b>	23,322	\$ 23,289,206	\$ 12,164,014	\$ 6,929,057	\$ 574,256	\$ 1,124,777	\$ 7,987,484	\$ 52,068,862
<b>More than 5 years</b>	46,524	\$ 44,710,360	\$ 37,652,673	\$ 42,195,273	\$ 3,465,988	\$ 11,981,897	\$ 12,642,131	\$ 152,648,321
<b>Total</b>	<b>209,511</b>	<b>\$ 95,306,813</b>	<b>\$ 59,031,397</b>	<b>\$ 51,986,882</b>	<b>\$ 4,306,752</b>	<b>\$ 14,159,093</b>	<b>\$ 35,209,219</b>	<b>\$ 260,000,223</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.