

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, Oct 2017

| Category ***4 | # of Accounts | Water & Sewer Charges | Stormwater Charges | Penalty | Lien Fees | Invoice Amount ***1 | All Other Charges ***2 | Total |
|---------------------------------|---------------|-----------------------|----------------------|----------------------|---------------------|----------------------|------------------------|-----------------------|
| Bankrupt | 4,650 | \$ 4,532,298 | \$ 1,689,401 | \$ 1,527,747 | \$ 111,815 | \$ 981,857 | \$ 910,648 | \$ 9,753,766 |
| Vacant | 1,988 | \$ 83,608 | \$ 28,377 | \$ 401,951 | \$ 68,914 | \$ 1,033,790 | \$ 9,682 | \$ 1,626,322 |
| TAP **3 | 2,038 | \$ 4,764,654 | \$ 577,540 | \$ 957,050 | \$ 48,442 | \$ 393,172 | \$ 762,822 | \$ 7,503,681 |
| WRAP **3 | 6,061 | \$ 19,475,356 | \$ 2,184,060 | \$ 3,815,726 | \$ 189,239 | \$ 1,454,400 | \$ 2,367,188 | \$ 29,485,969 |
| City, Including 820 | 1,872 | \$ 12,685,173 | \$ 4,091,390 | \$ 34,295 | \$ 1,770 | \$ 11,285 | \$ (72,346) | \$ 16,751,566 |
| Agency and Help Loan receivable | 22,190 | \$ - | \$ - | \$ 564,636 | \$ - | \$ 25,093,369 | \$ (100,752) | \$ 25,556,794 |
| Delinquent | 206,284 | \$ 94,747,204 | \$ 58,839,718 | \$ 51,717,227 | \$ 4,105,606 | \$ 13,677,451 | \$ 35,138,450 | \$ 258,226,317 |
| Non-Delinquent **5 | 412,021 | \$ 30,747,009 | \$ 10,280,639 | \$ 415,794 | \$ 352,655 | \$ 203,579 | \$ 2,878,689 | \$ 44,878,365 |
| Credit Balances **6 | 46,196 | \$ (14,969,624) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (14,969,624) |
| Total | | \$ 152,065,678 | \$ 77,691,124 | \$ 59,434,426 | \$ 4,878,441 | \$ 42,848,903 | \$ 41,894,381 | \$ 378,813,154 |

**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, Oct 2017 and Sep 2017

| Category | Oct 2017 | Sep 2017 | 1 Month Difference |
|-------------------------|-----------------------|-----------------------|---------------------|
| Bankrupt | \$ 9,753,766 | \$ 9,802,435 | \$ (48,669) |
| Vacant | \$ 1,626,322 | \$ 1,628,789 | \$ (2,468) |
| TAP **3 | \$ 7,503,681 | \$ 5,693,571 | \$ 1,810,109 |
| WRAP **1 | \$ 29,485,969 | \$ 30,567,475 | \$ (1,081,506) |
| City, Including 820 | \$ 16,751,566 | \$ 13,361,440 | \$ 3,390,126 |
| Agency and Help Loan re | \$ 25,556,794 | \$ 25,560,454 | \$ (3,660) |
| Delinquent **2 | \$ 258,226,317 | \$ 258,889,854 | \$ (663,537) |
| Non-Delinquent **2 | \$ 44,878,365 | \$ 47,066,895 | \$ (2,188,530) |
| Credit Balances **2 | \$ (14,969,624) | \$ (15,062,836) | \$ 93,212 |
| Total | \$ 378,813,154 | \$ 377,508,076 | \$ 1,305,078 |

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, Oct 2017 and Oct 2016

| Category | Oct 2017 | Oct 2016 | 1 Year Difference |
|-------------------------|-----------------------|-----------------------|----------------------|
| Bankrupt | \$ 9,753,766 | \$ 8,695,798 | \$ 1,057,967 |
| Vacant | \$ 1,626,322 | \$ 2,230,677 | \$ (604,355) |
| TAP **3 | \$ 7,503,681 | \$ - | \$ 7,503,681 |
| WRAP **1 | \$ 29,485,969 | \$ 34,624,686 | \$ (5,138,718) |
| City, Including 820 | \$ 16,751,566 | \$ 17,783,781 | \$ (1,032,215) |
| Agency and Help Loan re | \$ 25,556,794 | \$ - | \$ 25,556,794 |
| Delinquent **2 | \$ 258,226,317 | \$ 265,153,247 | \$ (6,926,930) |
| Non-Delinquent **2 | \$ 44,878,365 | \$ 51,871,627 | \$ (6,993,262) |
| Credit Balances **2 | \$ (14,969,624) | \$ (13,643,265) | \$ (1,326,360) |
| Total | \$ 378,813,154 | \$ 366,716,552 | \$ 12,096,603 |

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, October 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 | 180,105 | \$ 15,593,940 | \$ 6,572,441 | \$ 3,787,154 | \$ 485 | \$ 212,975 | \$ 2,439,063 | \$ 28,606,651 |
| 4 to 6 months | 91,669 | \$ 6,633,242 | \$ 4,008,705 | \$ 2,485,851 | \$ 572,990 | \$ 70,088 | \$ 2,844,971 | \$ 16,615,846 |
| 7 to 12 months | 79,753 | \$ 10,730,667 | \$ 6,732,505 | \$ 4,254,584 | \$ 208,315 | \$ 196,994 | \$ 4,731,252 | \$ 26,854,317 |
| More than 1 year - less than 2 years | 69,983 | \$ 14,279,833 | \$ 11,023,388 | \$ 9,104,172 | \$ 338,366 | \$ 974,275 | \$ 6,628,343 | \$ 42,348,377 |
| More than 2 years - less than 5 years | 63,249 | \$ 25,333,031 | \$ 22,442,954 | \$ 18,542,924 | \$ 1,519,933 | \$ 1,194,335 | \$ 8,496,880 | \$ 77,530,126 |
| More than 5 years | 46,142 | \$ 22,176,493 | \$ 8,059,725 | \$ 13,542,542 | \$ 1,465,517 | \$ 11,028,784 | \$ 9,997,940 | \$ 66,271,000 |
| Total | | \$ 94,747,204 | \$ 58,839,718 | \$ 51,717,227 | \$ 4,105,606 | \$ 13,677,451 | \$ 35,138,450 | \$ 258,226,317 |

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, Oct 2017

| 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 | 90,353 | \$ 7,492,299 | \$ 1,886,964 | \$ 365,771 | \$ 5 | \$ 143,210 | \$ 1,964,615 | \$ 11,853,458 |
| 4 to 6 months | 15,435 | \$ 3,521,237 | \$ 1,116,352 | \$ 251,969 | \$ 2,047 | \$ 40,138 | \$ 2,404,762 | \$ 7,336,505 |
| 7 to 12 months | 15,549 | \$ 6,306,922 | \$ 1,945,055 | \$ 604,003 | \$ 43,399 | \$ 135,217 | \$ 4,032,596 | \$ 13,067,192 |
| More than 1 year - less than 2 years | 15,790 | \$ 9,914,880 | \$ 4,518,554 | \$ 1,677,883 | \$ 157,090 | \$ 659,074 | \$ 6,167,986 | \$ 23,095,467 |
| More than 2 years - less than 5 years | 23,015 | \$ 23,188,289 | \$ 11,922,663 | \$ 6,918,889 | \$ 539,822 | \$ 1,153,852 | \$ 7,997,581 | \$ 51,721,165 |
| More than 5 years | 46,142 | \$ 44,323,577 | \$ 37,450,129 | \$ 41,898,713 | \$ 3,363,241 | \$ 11,545,961 | \$ 12,570,910 | \$ 151,152,531 |
| Total | 206,284 | \$ 94,747,204 | \$ 58,839,718 | \$ 51,717,227 | \$ 4,105,606 | \$ 13,677,451 | \$ 35,138,450 | \$ 258,226,317 |

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.