

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Nov 2017

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,702	\$ 4,728,179	\$ 1,725,478	\$ 1,592,865	\$ 115,912	\$ 989,940	\$ 938,358	\$ 10,090,732
Vacant	1,977	\$ 83,608	\$ 28,377	\$ 400,410	\$ 68,494	\$ 1,028,479	\$ 9,682	\$ 1,619,050
TAP **3	2,681	\$ 6,091,386	\$ 745,816	\$ 1,206,690	\$ 64,183	\$ 469,767	\$ 896,651	\$ 9,474,493
WRAP **3	5,802	\$ 18,875,228	\$ 2,130,535	\$ 3,659,055	\$ 181,196	\$ 1,385,305	\$ 2,285,839	\$ 28,517,159
City, Including 820	1,941	\$ 15,131,082	\$ 5,009,637	\$ 34,405	\$ 1,770	\$ 11,285	\$ (59,349)	\$ 20,128,830
Agency and Help Loan receivable	21,953	\$ -	\$ -	\$ 559,924	\$ -	\$ 25,044,254	\$ (103,599)	\$ 25,500,201
Delinquent	220,912	\$ 95,415,330	\$ 59,564,778	\$ 51,642,780	\$ 4,362,049	\$ 13,464,910	\$ 34,869,087	\$ 259,319,003
Non-Delinquent **5	411,899	\$ 30,919,499	\$ 10,321,142	\$ 457,205	\$ 2,934	\$ 139,274	\$ 2,966,505	\$ 44,806,558
Credit Balances **6	45,222	\$ (14,829,652)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,829,652)
Total		\$ 156,414,660	\$ 79,525,762	\$ 59,553,334	\$ 4,796,538	\$ 42,533,215	\$ 41,803,175	\$ 384,626,374

**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, Nov 2017 and Oct 2017

Category	Nov 2017	Oct 2017	1 Month Difference
Bankrupt	\$ 10,090,732	\$ 9,753,766	\$ 336,966
Vacant	\$ 1,619,050	\$ 1,626,322	\$ (7,271)
TAP **3	\$ 9,474,493	\$ 7,503,681	\$ 1,970,812
WRAP **1	\$ 28,517,159	\$ 29,485,969	\$ (968,810)
City, Including 820	\$ 20,128,830	\$ 16,751,566	\$ 3,377,264
Agency and Help Loan re	\$ 25,500,201	\$ 25,556,794	\$ (56,593)
Delinquent **2	\$ 259,319,003	\$ 258,226,317	\$ 1,092,685
Non-Delinquent **2	\$ 44,806,558	\$ 44,878,365	\$ (71,806)
Credit Balances **2	\$ (14,829,652)	\$ (14,969,624)	\$ 139,972
Total	\$ 384,626,374	\$ 378,813,154	\$ 5,813,219

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, Nov 2017 and Nov 2016

Category	Nov 2017	Nov 2016	1 Year Difference
Bankrupt	\$ 10,090,732	\$ 8,661,786	\$ 1,428,946
Vacant	\$ 1,619,050	\$ 2,210,785	\$ (591,734)
TAP **3	\$ 9,474,493	\$ -	\$ 9,474,493
WRAP **1	\$ 28,517,159	\$ 34,916,403	\$ (6,399,244)
City, Including 820	\$ 20,128,830	\$ 20,991,126	\$ (862,296)
Agency and Help Loan re	\$ 25,500,201	\$ 27,525,686	\$ (2,025,485)
Delinquent **2	\$ 259,319,003	\$ 263,091,548	\$ (3,772,545)
Non-Delinquent **2	\$ 44,806,558	\$ 47,777,711	\$ (2,971,152)
Credit Balances **2	\$ (14,829,652)	\$ (15,176,613)	\$ 346,960
Total	\$ 384,626,374	\$ 389,998,431	\$ (5,372,058)

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, November 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	195,423	\$ 16,714,224	\$ 7,100,342	\$ 3,776,168	\$ 337,009	\$ 191,573	\$ 2,300,129	\$ 30,419,444
4 to 6 months	90,095	\$ 6,966,885	\$ 4,082,237	\$ 2,534,942	\$ -	\$ 116,064	\$ 2,676,905	\$ 16,377,033
7 to 12 months	78,692	\$ 10,326,765	\$ 6,630,670	\$ 4,215,611	\$ 554,984	\$ 184,443	\$ 4,566,461	\$ 26,478,935
More than 1 year - less than 2 years	69,459	\$ 14,211,371	\$ 10,940,475	\$ 8,658,823	\$ 375,794	\$ 896,380	\$ 6,659,282	\$ 41,742,124
More than 2 years - less than 5 years	63,178	\$ 24,979,468	\$ 22,387,308	\$ 18,733,310	\$ 1,287,959	\$ 1,164,349	\$ 8,689,930	\$ 77,242,393
More than 5 years	46,056	\$ 22,216,617	\$ 8,423,746	\$ 13,723,927	\$ 1,806,303	\$ 10,912,101	\$ 9,976,380	\$ 67,059,074
Total		\$ 95,415,330	\$ 59,564,778	\$ 51,642,780	\$ 4,362,049	\$ 13,464,910	\$ 34,869,087	\$ 259,319,003

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, Nov 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	104,716	\$ 8,516,066	\$ 2,359,137	\$ 390,507	\$ 5,890	\$ 103,023	\$ 1,825,039	\$ 13,199,662
4 to 6 months	16,136	\$ 3,830,727	\$ 1,141,666	\$ 273,341	\$ 16,511	\$ 83,037	\$ 2,284,469	\$ 7,629,750
7 to 12 months	15,165	\$ 5,944,087	\$ 1,922,587	\$ 577,437	\$ 93,186	\$ 136,624	\$ 3,841,281	\$ 12,515,202
More than 1 year - less than 2 years	15,587	\$ 10,087,243	\$ 4,512,515	\$ 1,670,534	\$ 230,146	\$ 604,338	\$ 6,080,178	\$ 23,184,954
More than 2 years - less than 5 years	23,252	\$ 22,962,927	\$ 11,921,022	\$ 6,851,705	\$ 597,020	\$ 1,110,291	\$ 8,244,854	\$ 51,687,888
More than 5 years	46,056	\$ 44,074,280	\$ 37,707,852	\$ 41,879,256	\$ 3,419,295	\$ 11,427,597	\$ 12,593,266	\$ 151,101,547
Total	220,912	\$ 95,415,330	\$ 59,564,778	\$ 51,642,780	\$ 4,362,049	\$ 13,464,910	\$ 34,869,087	\$ 259,319,003

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.