

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,650	\$ 4,322,684	\$ 1,675,559	\$ 1,540,244	\$ 115,361	\$ 987,810	\$ 890,523	\$ 9,532,182
Vacant	1,970	\$ 83,608	\$ 28,377	\$ 399,321	\$ 68,254	\$ 1,026,623	\$ 9,682	\$ 1,615,865
TAP **3	4,230	\$ 9,971,306	\$ 1,204,870	\$ 1,989,565	\$ 107,087	\$ 678,225	\$ 1,322,578	\$ 15,273,631
WRAP **3	5,018	\$ 16,378,844	\$ 1,869,300	\$ 3,200,912	\$ 158,940	\$ 1,178,579	\$ 1,989,891	\$ 24,776,466
City, Including 820	1,906	\$ 17,321,309	\$ 5,905,468	\$ 34,512	\$ 1,770	\$ 11,285	\$ (69,684)	\$ 23,204,659
Agency and Help Loan receivable	21,798	\$ -	\$ -	\$ 553,161	\$ -	\$ 25,111,536	\$ (117,544)	\$ 25,546,776
Delinquent	231,784	\$ 96,199,654	\$ 60,422,346	\$ 51,587,536	\$ 4,259,191	\$ 13,279,685	\$ 35,073,058	\$ 260,821,539
Non-Delinquent **5	430,214	\$ 31,358,665	\$ 10,661,307	\$ 319,810	\$ 59	\$ 103,176	\$ 3,249,688	\$ 45,692,705
Credit Balances **6	42,530	\$ (14,837,409)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,837,409)
Total		\$ 160,798,661	\$ 81,767,227	\$ 59,625,061	\$ 4,710,661	\$ 42,376,919	\$ 42,348,194	\$ 391,626,414

**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, Dec 2017 and Nov 2017

Category	Dec 2017	Nov 2017	1 Month Difference
Bankrupt	\$ 9,532,182	\$ 10,090,732	\$ (558,549)
Vacant	\$ 1,615,865	\$ 1,619,050	\$ (3,186)
TAP **3	\$ 15,273,631	\$ 9,474,493	\$ 5,799,138
WRAP **1	\$ 24,776,466	\$ 28,517,159	\$ (3,740,693)
City, Including 820	\$ 23,204,659	\$ 20,128,830	\$ 3,075,829
Agency and Help Loan re	\$ 25,546,776	\$ 25,500,201	\$ 46,574
Delinquent **2	\$ 260,821,539	\$ 259,319,003	\$ 1,502,536
Non-Delinquent **2	\$ 45,692,705	\$ 44,806,558	\$ 886,147
Credit Balances **2	\$ (14,837,409)	\$ (14,829,652)	\$ (7,757)
Total	\$ 391,626,414	\$ 384,626,374	\$ 7,000,041

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, Dec 2017 and Dec 2016

Category	Dec 2017	Dec 2016	1 Year Difference
Bankrupt	\$ 9,532,182	\$ 8,674,642	\$ 857,540
Vacant	\$ 1,615,865	\$ 2,170,311	\$ (554,447)
TAP **3	\$ 15,273,631	\$ -	\$ 15,273,631
WRAP **1	\$ 24,776,466	\$ 34,679,839	\$ (9,903,373)
City, Including 820	\$ 23,204,659	\$ 23,714,574	\$ (509,914)
Agency and Help Loan re	\$ 25,546,776	\$ 27,771,105	\$ (2,224,330)
Delinquent **2	\$ 260,821,539	\$ 268,493,704	\$ (7,672,165)
Non-Delinquent **2	\$ 45,692,705	\$ 41,739,482	\$ 3,953,224
Credit Balances **2	\$ (14,837,409)	\$ (14,335,385)	\$ (502,024)
Total	\$ 391,626,414	\$ 392,908,272	\$ (1,281,858)

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, December 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	206,741	\$ 18,147,510	\$ 7,795,156	\$ 3,903,660	\$ 321,863	\$ 206,049	\$ 2,272,254	\$ 32,646,492
4 to 6 months	94,348	\$ 7,304,468	\$ 4,140,719	\$ 2,495,017	\$ 485	\$ 126,991	\$ 2,463,151	\$ 16,530,832
7 to 12 months	78,745	\$ 10,073,080	\$ 6,620,612	\$ 4,273,577	\$ 537,585	\$ 168,354	\$ 4,686,471	\$ 26,359,679
More than 1 year - less than 2 years	68,853	\$ 14,061,938	\$ 10,889,468	\$ 8,305,434	\$ 362,026	\$ 829,520	\$ 6,685,736	\$ 41,134,122
More than 2 years - less than 5 years	62,683	\$ 24,528,362	\$ 22,242,656	\$ 18,734,028	\$ 1,259,652	\$ 1,153,398	\$ 9,007,724	\$ 76,925,888
More than 5 years	45,694	\$ 22,084,297	\$ 8,733,735	\$ 13,875,820	\$ 1,777,580	\$ 10,795,373	\$ 9,957,721	\$ 67,224,525
Total		\$ 96,199,654	\$ 60,422,346	\$ 51,587,536	\$ 4,259,191	\$ 13,279,685	\$ 35,073,058	\$ 260,821,539

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, Dec 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	111,263	9,179,507	2,808,332	452,515	4,009	94,933	1,821,290	14,360,587
4 to 6 months	20,318	4,684,460	1,298,706	320,025	12,479	109,672	2,056,396	8,481,738
7 to 12 months	15,619	6,079,656	2,030,111	598,520	78,180	124,064	4,032,787	12,943,317
More than 1 year - less than 2 years	15,689	10,201,694	4,582,068	1,664,224	216,627	540,301	6,028,101	23,233,013
More than 2 years - less than 5 years	23,201	22,568,237	11,852,984	6,753,539	575,812	1,089,437	8,585,372	51,425,449
More than 5 years	45,694	43,486,101	37,850,143	41,798,713	3,372,084	11,321,279	12,549,113	150,377,434
Total	231,784	96,199,654	60,422,346	51,587,536	4,259,191	13,279,685	35,073,058	260,821,539

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.