

City of Philadelphia - Department of Revenue  
Table 1: Water Receivables, Feb 2018

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,404	\$ 4,226,084	\$ 1,373,484	\$ 1,447,095	\$ 110,251	\$ 816,504	\$ 860,124	\$ 8,833,543
Vacant	1,724	\$ 83,585	\$ 28,377	\$ 332,712	\$ 56,598	\$ 783,983	\$ 9,682	\$ 1,294,938
TAP **3	6,145	\$ 14,142,260	\$ 1,758,726	\$ 2,826,011	\$ 146,255	\$ 828,401	\$ 2,303,840	\$ 22,005,493
WRAP **3	3,462	\$ 11,748,995	\$ 1,358,241	\$ 2,302,657	\$ 115,574	\$ 771,237	\$ 1,373,171	\$ 17,669,876
City, Including 820	1,910	\$ 21,243,656	\$ 7,601,059	\$ 33,275	\$ 1,680	\$ 8,421	\$ (6,245)	\$ 28,881,846
Agency and Help Loan receivable	21,549	\$ -	\$ -	\$ 541,513	\$ -	\$ 25,058,821	\$ (104,546)	\$ 25,495,483
Delinquent	224,046	\$ 98,280,940	\$ 60,729,782	\$ 51,112,861	\$ 4,054,428	\$ 11,326,317	\$ 35,700,057	\$ 261,204,322
Non-Delinquent **5	430,007	\$ 32,332,224	\$ 10,495,848	\$ 473,639	\$ 80	\$ 77,847	\$ 3,287,054	\$ 46,666,691
Credit Balances **6	46,611	\$ (15,426,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,426,300)
<b>Total</b>		<b>\$ 166,631,444</b>	<b>\$ 83,345,517</b>	<b>\$ 59,069,762</b>	<b>\$ 4,484,866</b>	<b>\$ 39,671,532</b>	<b>\$ 43,423,138</b>	<b>\$ 396,625,891</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, Feb 2018 and Jan 2018

Category	Feb 2018	Jan 2018	1 Month Difference
Bankrupt	\$ 8,833,543	\$ 9,428,590	\$ (595,047)
Vacant	\$ 1,294,938	\$ 1,300,112	\$ (5,175)
TAP **3	\$ 22,005,493	\$ 19,435,776	\$ 2,569,717
WRAP **1	\$ 17,669,876	\$ 20,622,073	\$ (2,952,197)
City, Including 820	\$ 28,881,846	\$ 26,182,547	\$ 2,699,299
Agency and Help Loan re	\$ 25,495,483	\$ 25,305,117	\$ 190,367
Delinquent **2	\$ 261,204,322	\$ 258,391,758	\$ 2,812,564
Non-Delinquent **2	\$ 46,666,691	\$ 44,805,740	\$ 1,860,951
Credit Balances **2	\$ (15,426,300)	\$ (15,565,424)	\$ 139,123
<b>Total</b>	<b>\$ 396,625,891</b>	<b>\$ 389,906,289</b>	<b>\$ 6,719,602</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, Feb 2018 and Feb 2017

Category	Feb 2018	Feb 2017	1 Year Difference
Bankrupt	\$ 8,833,543	\$ 9,281,951	\$ (448,408)
Vacant	\$ 1,294,938	\$ 1,733,580	\$ (438,643)
TAP **3	\$ 22,005,493	\$ -	\$ 22,005,493
WRAP **1	\$ 17,669,876	\$ 34,712,739	\$ (17,042,864)
City, Including 820	\$ 28,881,846	\$ 29,659,631	\$ (777,785)
Agency and Help Loan re	\$ 25,495,483	\$ 26,062,380	\$ (566,897)
Delinquent **2	\$ 261,204,322	\$ 266,912,056	\$ (5,707,734)
Non-Delinquent **2	\$ 46,666,691	\$ 47,210,036	\$ (543,345)
Credit Balances **2	\$ (15,426,300)	\$ (14,487,741)	\$ (938,559)
<b>Total</b>	<b>\$ 396,625,891</b>	<b>\$ 401,084,633</b>	<b>\$ (4,458,742)</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, Feb 2018**

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>	198,692	17,522,299	6,858,570	3,903,763	-	137,329	2,777,814	31,199,702
<b>4 to 6 months</b>	99,281	8,825,804	4,556,997	2,485,143	293,862	183,679	2,554,465	18,899,892
<b>7 to 12 months</b>	78,958	\$ 10,045,169	\$ 6,606,212	\$ 4,239,401	\$ 506,557	\$ 147,955	\$ 4,378,763	\$ 25,924,058
<b>More than 1 year - less than 2 years</b>	68,517	\$ 14,577,597	\$ 10,739,087	\$ 8,067,916	\$ 342,859	\$ 732,889	\$ 6,992,489	\$ 41,452,838
<b>More than 2 years - less than 5 years</b>	62,441	\$ 24,875,800	\$ 22,516,938	\$ 18,681,852	\$ 1,221,411	\$ 1,114,683	\$ 8,957,325	\$ 77,368,077
<b>More than 5 years</b>	45,533	\$ 22,434,271	\$ 9,451,979	\$ 13,734,784	\$ 1,689,738	\$ 9,009,782	\$ 10,039,201	\$ 66,359,755
<b>Total</b>		<b>\$ 98,280,940</b>	<b>\$ 60,729,782</b>	<b>\$ 51,112,861</b>	<b>\$ 4,054,428</b>	<b>\$ 11,326,317</b>	<b>\$ 35,700,057</b>	<b>\$ 261,204,322</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, Feb 2018

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>	99,527	7,801,952	1,891,822	416,106	-	82,949	2,145,596	12,338,425
<b>4 to 6 months</b>	23,713	6,076,548	1,634,890	397,017	7,773	140,909	2,226,372	10,483,379
<b>7 to 12 months</b>	16,233	6,456,823	2,123,970	632,273	51,035	120,966	3,838,789	13,223,856
<b>More than 1 year - less than 2 years</b>	15,697	10,721,143	4,316,342	1,655,460	186,026	466,712	6,172,225	23,517,908
<b>More than 2 years - less than 5 years</b>	23,343	23,215,093	12,103,406	6,746,985	545,779	1,010,407	8,640,070	52,261,809
<b>More than 5 years</b>	45,533	44,009,381	38,659,352	41,265,020	3,263,814	9,504,373	12,677,005	149,378,945
<b>Total</b>	<b>224,046</b>	<b>98,280,940</b>	<b>60,729,782</b>	<b>51,112,861</b>	<b>4,054,428</b>	<b>11,326,317</b>	<b>35,700,057</b>	<b>261,204,322</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.