

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,433	\$ 4,269,448	\$ 1,390,022	\$ 1,443,233	\$ 110,359	\$ 824,388	\$ 854,505	\$ 8,891,954
Vacant	1,701	\$ 83,585	\$ 28,377	\$ 325,584	\$ 55,768	\$ 773,583	\$ 5,390	\$ 1,272,288
TAP **3	6,947	\$ 15,672,282	\$ 1,959,000	\$ 3,157,239	\$ 160,166	\$ 960,634	\$ 2,681,245	\$ 24,590,567
WRAP **3	2,551	\$ 8,666,953	\$ 1,008,501	\$ 1,693,816	\$ 83,705	\$ 538,001	\$ 998,034	\$ 12,989,010
City, Including 820	1,907	\$ 23,251,795	\$ 8,533,915	\$ 33,504	\$ 1,650	\$ 8,421	\$ (1,132)	\$ 31,828,154
Agency and Help Loan receivable	21,327	\$ -	\$ -	\$ 532,045	\$ 10,577	\$ 24,925,335	\$ (102,135)	\$ 25,365,620
Delinquent	226,044	\$ 101,036,911	\$ 60,993,173	\$ 51,434,435	\$ 3,987,574	\$ 11,244,062	\$ 35,432,233	\$ 264,128,325
Non-Delinquent **5	436,870	\$ 29,952,533	\$ 10,373,499	\$ 288,172	\$ 50	\$ 131,174	\$ 2,724,540	\$ 43,469,966
Credit Balances **6	47,290	\$ (16,063,704)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,063,704)
<b>Total</b>		<b>\$ 166,869,802</b>	<b>\$ 84,286,488</b>	<b>\$ 58,908,028</b>	<b>\$ 4,409,848</b>	<b>\$ 39,405,598</b>	<b>\$ 42,592,680</b>	<b>\$ 396,472,180</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, Mar 2018 and Feb 2018

Category	Mar 2018	Feb 2018	1 Month Difference
Bankrupt	\$ 8,891,954	\$ 8,833,543	\$ 58,412
Vacant	\$ 1,272,288	\$ 1,294,938	\$ (22,649)
TAP **3	\$ 24,590,567	\$ 22,005,493	\$ 2,585,073
WRAP **1	\$ 12,989,010	\$ 17,669,876	\$ (4,680,866)
City, Including 820	\$ 31,828,154	\$ 28,881,846	\$ 2,946,308
Agency and Help Loan re	\$ 25,365,620	\$ 25,495,483	\$ (129,863)
Delinquent **2	\$ 264,128,325	\$ 261,204,322	\$ 2,924,003
Non-Delinquent **2	\$ 43,469,966	\$ 46,666,691	\$ (3,196,725)
Credit Balances **2	\$ (16,063,704)	\$ (15,426,300)	\$ (637,404)
<b>Total</b>	<b>\$ 396,472,180</b>	<b>\$ 396,625,891</b>	<b>\$ (153,710)</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, Mar 2018 and Mar 2017

Category	Mar 2018	Mar 2017	1 Year Difference
Bankrupt	\$ 8,891,954	\$ 9,461,977	\$ (570,023)
Vacant	\$ 1,272,288	\$ 1,724,195	\$ (451,907)
TAP **3	\$ 24,590,567	\$ -	\$ 24,590,567
WRAP **1	\$ 12,989,010	\$ 33,832,536	\$ (20,843,526)
City, Including 820	\$ 31,828,154	\$ 32,371,447	\$ (543,293)
Agency and Help Loan re	\$ 25,365,620	\$ 25,838,282	\$ (472,662)
Delinquent **2	\$ 264,128,325	\$ 265,059,397	\$ (931,072)
Non-Delinquent **2	\$ 43,469,966	\$ 39,561,765	\$ 3,908,202
Credit Balances **2	\$ (16,063,704)	\$ (15,727,801)	\$ (335,903)
<b>Total</b>	<b>\$ 396,472,180</b>	<b>\$ 392,121,797</b>	<b>\$ 4,350,384</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, Mar 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>	200,939	18,891,787	6,974,872	3,945,025	-	98,866	2,070,302	31,980,852
<b>4 to 6 months</b>	96,816	8,946,036	4,574,287	2,481,337	279,850	186,227	2,684,502	19,152,108
<b>7 to 12 months</b>	79,417	\$ 10,309,651	\$ 6,622,659	\$ 4,617,733	\$ 491,173	\$ 152,815	\$ 4,346,785	\$ 26,540,814
<b>More than 1 year - less than 2 years</b>	68,164	\$ 14,809,356	\$ 10,630,229	\$ 7,563,253	\$ 335,390	\$ 710,528	\$ 6,934,104	\$ 40,982,860
<b>More than 2 years - less than 5 years</b>	62,323	\$ 25,188,339	\$ 22,505,203	\$ 18,759,897	\$ 1,206,391	\$ 1,052,573	\$ 9,175,232	\$ 77,887,704
<b>More than 5 years</b>	45,510	\$ 22,891,741	\$ 9,685,923	\$ 14,067,190	\$ 1,674,770	\$ 9,043,054	\$ 10,221,309	\$ 67,583,987
<b>Total</b>		<b>\$ 101,036,911</b>	<b>\$ 60,993,173</b>	<b>\$ 51,434,435</b>	<b>\$ 3,987,574</b>	<b>\$ 11,244,062</b>	<b>\$ 35,432,233</b>	<b>\$ 264,128,325</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, Mar 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>	104,250	8,590,613	2,013,871	371,529	-	59,773	1,641,623	12,677,410
<b>4 to 6 months</b>	20,637	5,858,124	1,498,174	375,303	4,602	124,103	2,226,227	10,086,401
<b>7 to 12 months</b>	16,779	6,905,319	2,200,157	665,760	40,075	139,303	3,786,326	13,736,939
<b>More than 1 year - less than 2 years</b>	15,487	10,715,693	4,202,606	1,621,185	167,683	434,457	6,196,242	23,337,867
<b>More than 2 years - less than 5 years</b>	23,381	23,937,295	12,256,792	6,808,064	533,173	941,188	8,774,881	53,251,461
<b>More than 5 years</b>	45,510	45,029,866	38,821,574	41,592,593	3,242,040	9,545,238	12,806,934	151,038,245
<b>Total</b>	<b>226,044</b>	<b>101,036,911</b>	<b>60,993,173</b>	<b>51,434,435</b>	<b>3,987,574</b>	<b>11,244,062</b>	<b>35,432,233</b>	<b>264,128,325</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.