

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,671	\$ 4,574,941	\$ 1,682,114	\$ 1,518,705	\$ 112,350	\$ 991,221	\$ 923,104	\$ 9,802,435
Vacant	1,995	\$ 83,608	\$ 28,377	\$ 403,589	\$ 69,144	\$ 1,034,390	\$ 9,682	\$ 1,628,789
TAP **3	1,546	\$ 3,535,895	\$ 437,625	\$ 734,644	\$ 36,060	\$ 333,899	\$ 615,449	\$ 5,693,571
WRAP **3	6,354	\$ 20,125,650	\$ 2,262,898	\$ 3,975,556	\$ 197,932	\$ 1,506,336	\$ 2,499,103	\$ 30,567,475
City, Including 820	1,868	\$ 10,206,129	\$ 3,192,188	\$ 34,074	\$ 1,680	\$ 11,285	\$ (83,916)	\$ 13,361,440
Agency and Help Loan receivable	22,415	\$ -	\$ -	\$ 572,180	\$ -	\$ 25,097,986	\$ (108,127)	\$ 25,560,454
Delinquent	219,811	\$ 94,675,253	\$ 59,024,088	\$ 51,903,519	\$ 4,193,835	\$ 13,932,139	\$ 35,160,952	\$ 258,889,854
Non-Delinquent **5	417,070	\$ 33,441,611	\$ 10,158,336	\$ 332,429	\$ 280	\$ 194,719	\$ 2,939,513	\$ 47,066,895
Credit Balances **6	45,470	\$ (15,062,836)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,062,836)
<b>Total</b>		<b>\$ 151,580,250</b>	<b>\$ 76,785,626</b>	<b>\$ 59,474,695</b>	<b>\$ 4,611,281</b>	<b>\$ 43,101,974</b>	<b>\$ 41,955,760</b>	<b>\$ 377,508,076</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.

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Table 2: Comparison of Water Receivables, Sep 2017 and Aug 2017

Category	Sep 2017	Aug 2017	1 Month Difference
Bankrupt	\$ 9,802,435	\$ 9,485,735	\$ 316,699
Vacant	\$ 1,628,789	\$ 1,645,261	\$ (16,472)
TAP **3	\$ 5,693,571	\$ 4,256,068.06	\$ 1,437,503
WRAP **1	\$ 30,567,475	\$ 31,615,541	\$ (1,048,066)
City, Including 820	\$ 13,361,440	\$ 9,343,418	\$ 4,018,021
Agency and Help Loan re	\$ 25,560,454	\$ 25,652,548	\$ (92,095)
Delinquent **2	\$ 258,889,854	\$ 260,000,223	\$ (1,110,369)
Non-Delinquent **2	\$ 47,066,895	\$ 39,661,217	\$ 7,405,678
Credit Balances **2	\$ (15,062,836)	\$ (15,076,629)	\$ 13,793
<b>Total</b>	<b>\$ 377,508,076</b>	<b>\$ 366,583,383</b>	<b>\$ 10,924,693</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, Sep 2017 and Sep 2016

Category	Sep 2017	Sep 2016	1 Year Difference
Bankrupt	\$ 9,802,435	\$ 8,521,509	\$ 1,280,925
Vacant	\$ 1,628,789	\$ 2,247,014	\$ (618,225)
TAP **3	\$ 5,693,571	\$ -	\$ 5,693,571
WRAP **1	\$ 30,567,475	\$ 34,882,657	\$ (4,315,182)
City, Including 820	\$ 13,361,440	\$ 14,428,857	\$ (1,067,418)
Agency and Help Loan re	\$ 25,560,454	\$ -	\$ 25,560,454
Delinquent **2	\$ 258,889,854	\$ 258,975,103	\$ (85,249)
Non-Delinquent **2	\$ 47,066,895	\$ 45,694,626	\$ 1,372,269
Credit Balances **2	\$ (15,062,836)	\$ (13,989,068)	\$ (1,073,768)
<b>Total</b>	<b>\$ 377,508,076</b>	<b>\$ 350,760,698</b>	<b>\$ 26,747,378</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.

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Table 4: Aging of Delinquent Accounts, September 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	193,397	\$ 14,789,895	\$ 6,471,982	\$ 3,833,554	\$ 495	\$ 154,897	\$ 2,537,693	\$ 27,788,516
4 to 6 months	93,555	\$ 7,060,964	\$ 4,117,933	\$ 2,869,865	\$ 594,071	\$ 75,583	\$ 2,994,922	\$ 17,713,338
7 to 12 months	81,341	\$ 11,178,843	\$ 6,782,422	\$ 3,978,873	\$ 215,492	\$ 302,934	\$ 4,701,276	\$ 27,159,840
More than 1 year - less than 2 years	70,256	\$ 14,001,786	\$ 11,183,989	\$ 8,819,032	\$ 347,556	\$ 923,897	\$ 6,435,182	\$ 41,711,442
More than 2 years - less than 5 years	63,664	\$ 25,460,488	\$ 22,684,755	\$ 18,973,986	\$ 1,547,520	\$ 1,205,969	\$ 8,430,125	\$ 78,302,911
More than 5 years	46,365	\$ 22,183,278	\$ 7,783,005	\$ 13,428,209	\$ 1,488,700	\$ 11,268,860	\$ 10,061,755	\$ 66,213,807
<b>Total</b>	<b>219,811</b>	<b>\$ 94,675,253</b>	<b>\$ 59,024,088</b>	<b>\$ 51,903,519</b>	<b>\$ 4,193,835</b>	<b>\$ 13,932,139</b>	<b>\$ 35,160,952</b>	<b>\$ 258,889,854</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.

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Table 5: Aging of Delinquent Accounts for Management, Sep 2017

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>	102,398	\$ 6,972,079	\$ 1,820,331	\$ 385,481	\$ 35	\$ 118,473	\$ 2,039,119	\$ 11,335,519
<b>4 to 6 months</b>	16,824	\$ 3,751,486	\$ 1,111,419	\$ 258,982	\$ 10,411	\$ 51,944	\$ 2,529,348	\$ 7,713,590
<b>7 to 12 months</b>	15,365	\$ 6,438,780	\$ 1,947,816	\$ 619,541	\$ 52,406	\$ 223,390	\$ 4,025,623	\$ 13,307,557
<b>More than 1 year - less than 2 years</b>	15,697	\$ 9,748,753	\$ 4,455,880	\$ 1,670,229	\$ 171,037	\$ 599,971	\$ 6,022,268	\$ 22,668,138
<b>More than 2 years - less than 5 years</b>	23,162	\$ 23,271,298	\$ 12,125,317	\$ 6,912,806	\$ 556,174	\$ 1,159,521	\$ 7,901,220	\$ 51,926,404
<b>More than 5 years</b>	46,365	\$ 44,492,857	\$ 37,563,324	\$ 42,056,480	\$ 3,403,771	\$ 11,778,840	\$ 12,643,375	\$ 151,938,647
<b>Total</b>	<b>219,811</b>	<b>\$ 94,675,253</b>	<b>\$ 59,024,088</b>	<b>\$ 51,903,519</b>	<b>\$ 4,193,835</b>	<b>\$ 13,932,139</b>	<b>\$ 35,160,952</b>	<b>\$ 258,889,854</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.