

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Dec 2018

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,132	\$ 3,956,022	\$ 1,280,913	\$ 1,320,086	\$ 105,048	\$ 675,458	\$ 852,132	\$ 8,189,659
Vacant	1,542	\$ 75,562	\$ 27,268	\$ 290,512	\$ 50,018	\$ 722,778	\$ 2,826	\$ 1,168,964
TAP **3	14,342	\$ 31,395,541	\$ 4,175,790	\$ 6,958,532	\$ 473,158	\$ 1,918,086	\$ 5,898,252	\$ 50,819,405
WRAP **3	297	\$ 1,001,552	\$ 145,093	\$ 150,926	\$ 8,054	\$ 21,622	\$ 74,704	\$ 1,401,952
City, Including 820 **7	1,856	\$ 18,369,377	\$ 6,208,080	\$ 397,711	\$ 1,703	\$ 8,260	\$ 149,427	\$ 25,134,557
Agency and Help Loan receivable	20,301	\$ -	\$ -	\$ 436,228	\$ 103,875	\$ 25,447,294	\$ (115,990)	\$ 25,870,816
Delinquent	224,121	\$ 89,138,231	\$ 61,205,902	\$ 50,538,242	\$ 4,297,410	\$ 10,250,689	\$ 35,168,555	\$ 250,598,795
Non-Delinquent **5	437,254	\$ 32,126,291	\$ 11,620,402	\$ 418,965	\$ 832	\$ 265,990	\$ 3,160,813	\$ 47,593,292
Credit Balances **6	46,206	\$ (15,250,315)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,250,315)
<b>Total</b>		<b>\$ 160,812,259</b>	<b>\$ 84,663,448</b>	<b>\$ 60,511,202</b>	<b>\$ 5,040,098</b>	<b>\$ 39,310,177</b>	<b>\$ 45,190,719</b>	<b>\$ 395,527,125</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, Dec 2018 and Nov 2018

Category	Dec 2018	Nov 2018	1 Month Difference
Bankrupt	\$ 8,189,659	\$ 8,091,313	\$ 98,346
Vacant	\$ 1,168,964	\$ 1,196,159	\$ (27,195)
TAP **3	\$ 50,819,405	\$ 51,168,789	\$ (349,384)
WRAP **1	\$ 1,401,952	\$ 1,523,123	\$ (121,171)
City, Including 820	\$ 25,134,557	\$ 21,832,378	\$ 3,302,179
Agency and Help Loan re	\$ 25,870,816	\$ 25,053,668	\$ 817,149
Delinquent **2	\$ 250,598,795	\$ 246,741,947	\$ 3,856,847
Non-Delinquent **2	\$ 47,593,292	\$ 46,877,944	\$ 715,349
Credit Balances **2	\$ (15,250,315)	\$ (15,655,430)	\$ 405,115
<b>Total</b>	<b>\$ 395,527,125</b>	<b>\$ 386,829,891</b>	<b>\$ 8,697,234</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, Dec 2018 and Dec 2017

Category	Dec 2018	Dec 2017	1 Year Difference
Bankrupt	\$ 8,189,659	\$ 9,532,182	\$ (1,342,524)
Vacant	\$ 1,168,964	\$ 1,615,865	\$ (446,901)
TAP **3	\$ 50,819,405	\$ 15,273,631	\$ 35,545,774
WRAP **1	\$ 1,401,952	\$ 24,776,466	\$ (23,374,515)
City, Including 820	\$ 25,134,557	\$ 23,204,659	\$ 1,929,898
Agency and Help Loan re	\$ 25,870,816	\$ 25,546,776	\$ 324,041
Delinquent **2	\$ 250,598,795	\$ 260,821,539	\$ (10,222,744)
Non-Delinquent **2	\$ 47,593,292	\$ 45,692,705	\$ 1,900,587
Credit Balances **2	\$ (15,250,315)	\$ (14,837,409)	\$ (412,906)
<b>Total</b>	<b>\$ 395,527,125</b>	<b>\$ 391,626,414</b>	<b>\$ 3,900,711</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, Dec 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
3 months or less	198,828	\$ 15,985,676	\$ 6,978,769	\$ 4,067,466	\$ 389,178	\$ 606,361	\$ 2,138,999	\$ 30,166,448
4 to 6 months	89,456	\$ 6,844,103	\$ 3,878,433	\$ 2,758,530	\$ 292,079	\$ 94,257	\$ 2,681,550	\$ 16,548,692
7 to 12 months	72,157	\$ 10,223,190	\$ 6,501,256	\$ 4,463,340	\$ 296,183	\$ 442,079	\$ 3,938,821	\$ 25,864,869
More than 1 year - less than 2 years	60,774	\$ 12,403,265	\$ 10,014,582	\$ 6,744,055	\$ 581,610	\$ 216,569	\$ 6,332,653	\$ 36,292,738
More than 2 years - less than 5 years	57,586	\$ 21,982,530	\$ 21,658,242	\$ 17,273,052	\$ 636,067	\$ 1,043,157	\$ 9,862,438	\$ 72,455,506
More than 5 years	44,159	\$ 21,699,468	\$ 12,174,621	\$ 15,231,801	\$ 2,102,293	\$ 7,848,266	\$ 10,214,093	\$ 69,270,541
<b>Total</b>		<b>\$ 89,138,231</b>	<b>\$ 61,205,902</b>	<b>\$ 50,538,242</b>	<b>\$ 4,297,410</b>	<b>\$ 10,250,689</b>	<b>\$ 35,168,555</b>	<b>\$ 250,598,795</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, Dec 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>	109,249	8,324,331	2,358,274	468,787	2,332	33,958	1,696,424	12,884,106
<b>4 to 6 months</b>	20,479	4,484,391	1,367,558	321,057	15,076	64,492	2,305,670	8,558,244
<b>7 to 12 months</b>	14,440	5,983,526	1,775,535	616,211	114,480	113,746	3,453,082	12,056,581
<b>More than 1 year - less than 2 years</b>	14,268	8,724,102	3,721,008	1,472,966	295,237	189,268	5,555,247	19,957,606
<b>More than 2 years - less than 5 years</b>	21,526	20,725,937	12,155,624	6,317,843	663,782	1,054,109	9,440,502	50,357,818
<b>More than 5 years</b>	44,159	40,895,943	39,827,903	41,341,378	3,206,504	8,795,117	12,717,629	146,784,440
<b>Total</b>	<b>224,121</b>	<b>89,138,231</b>	<b>61,205,902</b>	<b>50,538,242</b>	<b>4,297,410</b>	<b>10,250,689</b>	<b>35,168,555</b>	<b>250,598,795</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.