

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,135	\$ 3,912,573	\$ 1,267,460	\$ 1,309,066	\$ 103,704	\$ 684,560	\$ 813,950	\$ 8,091,313
Vacant	1,555	\$ 81,102	\$ 27,630	\$ 301,308	\$ 50,638	\$ 732,647	\$ 2,834	\$ 1,196,159
TAP **3	14,312	\$ 31,722,346	\$ 4,177,718	\$ 6,982,220	\$ 470,565	\$ 1,929,286	\$ 5,886,607	\$ 51,168,789
WRAP **3	326	\$ 1,083,363	\$ 154,755	\$ 168,033	\$ 8,934	\$ 28,404	\$ 79,635	\$ 1,523,123
City, Including 820	1,855	\$ 16,091,183	\$ 5,237,161	\$ 398,636	\$ 1,713	\$ 8,260	\$ 95,424	\$ 21,832,378
Agency and Help Loan receivable	20,158	\$ -	\$ -	\$ 439,858	\$ 112,494	\$ 24,616,065	\$ (114,227)	\$ 25,053,668
Delinquent	220,346	\$ 86,908,491	\$ 60,532,596	\$ 50,258,003	\$ 4,370,465	\$ 9,790,277	\$ 34,882,351	\$ 246,741,947
Non-Delinquent **5	423,484	\$ 31,683,671	\$ 10,831,434	\$ 566,751	\$ 6,694	\$ 641,595	\$ 3,147,798	\$ 46,877,944
Credit Balances **6	50,017	\$ (15,655,430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,655,430)
<b>Total</b>		<b>\$ 155,827,298</b>	<b>\$ 82,228,754</b>	<b>\$ 60,423,875</b>	<b>\$ 5,125,206</b>	<b>\$ 38,431,094</b>	<b>\$ 44,794,373</b>	<b>\$ 386,829,891</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, Nov 2018 and Oct 2018

Category	Nov 2018	Oct 2018	1 Month Difference
Bankrupt	\$ 8,091,313	\$ 8,247,822	\$ (156,509)
Vacant	\$ 1,196,159	\$ 1,200,322	\$ (4,163)
TAP **3	\$ 51,168,789	\$ 50,318,207	\$ 850,582
WRAP **1	\$ 1,523,123	\$ 1,756,084	\$ (232,961)
City, Including 820	\$ 21,832,378	\$ 18,342,141	\$ 3,490,237
Agency and Help Loan re	\$ 25,053,668	\$ 25,422,680	\$ (369,013)
Delinquent **2	\$ 246,741,947	\$ 246,809,584	\$ (67,637)
Non-Delinquent **2	\$ 46,877,944	\$ 46,711,314	\$ 166,630
Credit Balances **2	\$ (15,655,430)	\$ (16,222,783)	\$ 567,353
<b>Total</b>	<b>\$ 386,829,891</b>	<b>\$ 382,585,372</b>	<b>\$ 4,244,519</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, Nov 2018 and Nov 2017

Category	Nov 2018	Nov 2017	1 Year Difference
Bankrupt	\$ 8,091,313	\$ 10,090,732	\$ (1,999,419)
Vacant	\$ 1,196,159	\$ 1,619,050	\$ (422,891)
TAP **3	\$ 51,168,789	\$ 9,474,493	\$ 41,694,297
WRAP **1	\$ 1,523,123	\$ 28,517,159	\$ (26,994,036)
City, Including 820	\$ 21,832,378	\$ 20,128,830	\$ 1,703,548
Agency and Help Loan re	\$ 25,053,668	\$ 25,500,201	\$ (446,533)
Delinquent **2	\$ 246,741,947	\$ 259,319,003	\$ (12,577,055)
Non-Delinquent **2	\$ 46,877,944	\$ 44,806,558	\$ 2,071,385
Credit Balances **2	\$ (15,655,430)	\$ (14,829,652)	\$ (825,778)
<b>Total</b>	<b>\$ 386,829,891</b>	<b>\$ 384,626,374</b>	<b>\$ 2,203,517</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, Nov 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	195,098	\$ 14,733,490	\$ 6,574,857	\$ 4,009,322	\$ 397,433	\$ 61,933	\$ 2,233,268	\$ 28,010,301
4 to 6 months	84,546	\$ 6,416,446	\$ 3,802,716	\$ 2,753,232	\$ 300,557	\$ 343,625	\$ 2,705,351	\$ 16,321,671
7 to 12 months	71,193	\$ 10,224,795	\$ 6,555,793	\$ 4,319,690	\$ 305,303	\$ 192,149	\$ 3,863,053	\$ 25,460,780
More than 1 year - less than 2 years	60,537	\$ 12,315,163	\$ 9,954,323	\$ 6,703,310	\$ 594,236	\$ 232,663	\$ 6,183,245	\$ 35,982,946
More than 2 years - less than 5 years	57,507	\$ 21,642,472	\$ 21,749,823	\$ 17,432,818	\$ 646,406	\$ 1,058,197	\$ 9,756,179	\$ 72,285,915
More than 5 years	44,255	\$ 21,576,124	\$ 11,895,084	\$ 15,039,631	\$ 2,126,530	\$ 7,901,710	\$ 10,141,255	\$ 68,680,334
<b>Total</b>		<b>\$ 86,908,491</b>	<b>\$ 60,532,596</b>	<b>\$ 50,258,003</b>	<b>\$ 4,370,465</b>	<b>\$ 9,790,277</b>	<b>\$ 34,882,351</b>	<b>\$ 246,741,947</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, Nov 2018

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	110,738	7,690,665	2,211,526	432,792	2,369	36,134	1,760,015	12,133,502
4 to 6 months	16,280	3,555,609	1,079,474	267,615	27,773	66,651	2,319,681	7,316,803
7 to 12 months	13,655	5,924,036	1,733,250	610,902	128,850	123,588	3,299,624	11,820,249
More than 1 year - less than 2 years	14,154	8,743,006	3,683,820	1,457,326	300,780	191,356	5,510,901	19,886,967
More than 2 years - less than 5 years	21,264	20,388,302	12,030,188	6,240,267	672,301	1,074,627	9,385,405	49,791,111
More than 5 years	44,255	40,606,873	39,794,337	41,249,101	3,238,392	8,297,921	12,606,725	145,793,316
<b>Total</b>	<b>220,346</b>	<b>86,908,491</b>	<b>60,532,596</b>	<b>50,258,003</b>	<b>4,370,465</b>	<b>9,790,277</b>	<b>34,882,351</b>	<b>246,741,947</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.