

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, Nov 2019

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,925	\$ 4,247,196	\$ 1,155,204	\$ 1,276,345	\$ 119,851	\$ 476,158	\$ 731,165	\$ 8,005,919
Vacant	1,285	\$ 67,482	\$ 26,803	\$ 230,359	\$ 39,213	\$ 523,509	\$ 1,911	\$ 889,277
TAP **3	13,568	\$ 28,483,559	\$ 3,914,143	\$ 5,953,303	\$ 486,726	\$ 1,343,048	\$ 5,466,998	\$ 45,647,641
WRAP **3	79	\$ 224,860	\$ 42,796	\$ 28,093	\$ 1,188	\$ 3,008	\$ 7,033	\$ 306,979
City, Including 820 **7	1,685	\$ 15,513,196	\$ 5,348,460	\$ 30,490	\$ 1,443	\$ 459,524	\$ 29,566	\$ 21,382,678
Agency and Help Loan receivable	18,781	\$ -	\$ -	\$ 391,423	\$ 242,366	\$ 25,666,388	\$ (132,552)	\$ 26,162,262
Delinquent	242,756	\$ 92,487,437	\$ 63,774,692	\$ 52,126,551	\$ 5,313,203	\$ 9,372,916	\$ 33,192,453	\$ 256,275,183
Non-Delinquent **5	390,658	\$ 31,004,893	\$ 10,809,502	\$ 342,047	\$ 9,250	\$ 146,690	\$ 2,071,987	\$ 44,384,303
Credit Balances **6	52,107	\$ (14,808,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,808,700)
Total		\$ 157,219,923	\$ 85,071,600	\$ 60,378,609	\$ 6,213,240	\$ 37,991,241	\$ 41,368,562	\$ 388,245,541

**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, Nov 2019 and Oct 2019

Category	Nov 2019	Oct 2019	1 Month Difference
Bankrupt	\$ 8,005,919	\$ 7,745,518	\$ 260,401
Vacant	\$ 889,277	\$ 893,072	\$ (3,795)
TAP **3	\$ 45,647,641	\$ 46,052,456	\$ (404,815)
WRAP **1	\$ 306,979	\$ 326,048	\$ (19,070)
City, Including 820	\$ 21,382,678	\$ 18,275,925	\$ 3,106,753
Agency and Help Loan re	\$ 26,162,262	\$ 26,176,043	\$ (13,781)
Delinquent **2	\$ 256,275,183	\$ 253,989,156	\$ 2,286,026
Non-Delinquent **2	\$ 44,384,303	\$ 47,105,367	\$ (2,721,064)
Credit Balances **2	\$ (14,808,700)	\$ (14,538,426)	\$ (270,274)
Total	\$ 388,245,541	\$ 386,025,160	\$ 2,220,381

Table 3: Comparison of Water Receivables, Nov 2019 and Nov 2018

Category	Nov 2019	Nov 2018	1 Year Difference
Bankrupt	\$ 8,005,919	\$ 8,091,313	\$ (85,394)
Vacant	\$ 889,277	\$ 1,196,159	\$ (306,882)
TAP **3	\$ 45,647,641	\$ 51,168,789	\$ (5,521,148)
WRAP **1	\$ 306,979	\$ 1,523,123	\$ (1,216,144)
City, Including 820	\$ 21,382,678	\$ 21,832,378	\$ (449,700)
Agency and Help Loan re	\$ 26,162,262	\$ 25,053,668	\$ 1,108,594
Delinquent **2	\$ 256,275,183	\$ 246,741,947	\$ 9,533,235
Non-Delinquent **2	\$ 44,384,303	\$ 46,877,944	\$ (2,493,641)
Credit Balances **2	\$ (14,808,700)	\$ (15,655,430)	\$ 846,730
Total	\$ 388,245,541	\$ 386,829,891	\$ 1,415,650

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 low-income assistance program that went into effect in Fiscal 2018.

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Table 4: Aging of Delinquent Accounts, Nov 2019

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	216,123	\$ 18,617,064	\$ 7,657,183	\$ 4,292,142	\$ 516,482	\$ 263,241	\$ 1,691,652	\$ 33,037,597
4 to 6 months	92,543	\$ 6,993,428	\$ 4,205,676	\$ 2,713,863	\$ 488,451	\$ 170,403	\$ 2,157,446	\$ 16,729,267
7 to 12 months	71,174	\$ 8,382,140	\$ 6,482,555	\$ 4,804,227	\$ 776,020	\$ 1,442,740	\$ 4,030,131	\$ 25,925,992
More than 1 year - less than 2 years	60,924	\$ 13,156,261	\$ 10,033,585	\$ 7,632,649	\$ 722,024	\$ 419,345	\$ 6,254,477	\$ 38,218,191
More than 2 years - less than 5 years	55,595	\$ 22,195,440	\$ 20,063,690	\$ 15,813,970	\$ 840,613	\$ 762,362	\$ 10,869,470	\$ 70,545,612
More than 5 years	43,332	\$ 23,143,105	\$ 15,332,004	\$ 16,869,699	\$ 1,969,613	\$ 6,314,825	\$ 8,189,277	\$ 71,818,523
Total		\$ 92,487,437	\$ 63,774,692	\$ 52,126,551	\$ 5,313,203	\$ 9,372,916	\$ 33,192,453	\$ 256,275,183

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, it 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, Nov 2019

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	122,912	9,495,389	2,506,718	534,245	7,393	77,363	1,329,040	13,950,149
4 to 6 months	23,921	5,975,650	1,894,909	433,113	31,538	48,150	1,895,514	10,278,873
7 to 12 months	15,378	6,095,244	2,328,761	658,313	140,795	202,689	3,557,351	12,991,392
More than 1 year - less than 2 years	15,474	8,500,802	3,922,556	1,506,309	462,776	186,008	5,575,866	20,154,318
More than 2 years - less than 5 years	21,739	20,161,798	12,280,475	6,496,501	1,089,286	1,019,277	10,413,280	51,460,477
More than 5 years	43,332	42,258,554	40,841,273	42,498,070	3,581,414	7,839,429	10,421,401	147,439,974
Total	242,756	92,487,437	63,774,692	52,126,551	5,313,203	9,372,916	33,192,453	256,275,183

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.