

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,874	\$ 4,204,406	\$ 1,213,396	\$ 1,341,114	\$ 123,453	\$ 495,758	\$ 752,492	\$ 8,130,619
Vacant	1,279	\$ 67,482	\$ 26,803	\$ 229,124	\$ 39,033	\$ 522,459	\$ 1,911	\$ 886,813
TAP **3	13,280	\$ 27,597,059	\$ 3,796,522	\$ 5,686,495	\$ 891,016	\$ 1,329,205	\$ 5,480,234	\$ 44,780,394
WRAP **3	76	\$ 207,509	\$ 43,018	\$ 27,725	\$ 1,203	\$ 2,682	\$ 6,925	\$ 289,062
City, Including 820 **7	1,685	\$ 17,734,310	\$ 6,323,384	\$ 30,672	\$ 1,443	\$ 3,912	\$ 37,962	\$ 24,131,683
Agency and Help Loan receivable	18,376	\$ -	\$ -	\$ 387,341	\$ 271,051	\$ 25,524,466	\$ (132,350)	\$ 26,044,750
Delinquent	239,394	\$ 95,285,779	\$ 64,430,641	\$ 52,567,688	\$ 5,232,554	\$ 9,321,541	\$ 33,200,110	\$ 260,037,999
Non-Delinquent **5	445,681	\$ 32,864,799	\$ 11,656,080	\$ 584,418	\$ 657,281	\$ 226,518	\$ 2,566,090	\$ 48,555,116
Credit Balances **6	47,266	\$ (14,778,589)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,778,589)
Total		\$ 163,182,755	\$ 87,489,844	\$ 60,854,577	\$ 7,217,033	\$ 37,426,540	\$ 41,913,374	\$ 398,077,846

**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, Dec 2019 and Nov 2019

Category	Dec 2019	Nov 2019	1 Month Difference
Bankrupt	\$ 8,130,619	\$ 8,005,919	\$ 124,700
Vacant	\$ 886,813	\$ 889,277	\$ (2,464)
TAP **3	\$ 44,780,394	\$ 45,647,641	\$ (867,247)
WRAP **1	\$ 289,062	\$ 306,979	\$ (17,917)
City, Including 820	\$ 24,131,683	\$ 21,382,678	\$ 2,749,005
Agency and Help Loan re	\$ 26,044,750	\$ 26,162,262	\$ (117,512)
Delinquent **2	\$ 260,037,999	\$ 256,275,183	\$ 3,762,816
Non-Delinquent **2	\$ 48,555,116	\$ 44,384,303	\$ 4,170,813
Credit Balances **2	\$ (14,778,589)	\$ (14,808,700)	\$ 30,111
Total	\$ 398,077,846	\$ 388,245,541	\$ 9,832,305

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

Category	Dec 2019	Dec 2018	1 Year Difference
Bankrupt	\$ 8,130,619	\$ 8,189,659	\$ (59,040)
Vacant	\$ 886,813	\$ 1,168,964	\$ (282,151)
TAP **3	\$ 44,780,394	\$ 50,819,405	\$ (6,039,011)
WRAP **1	\$ 289,062	\$ 1,401,952	\$ (1,112,890)
City, Including 820	\$ 24,131,683	\$ 25,134,557	\$ (1,002,874)
Agency and Help Loan re	\$ 26,044,750	\$ 25,870,816	\$ 173,934
Delinquent **2	\$ 260,037,999	\$ 250,598,795	\$ 9,439,204
Non-Delinquent **2	\$ 48,555,116	\$ 47,593,292	\$ 961,823
Credit Balances **2	\$ (14,778,589)	\$ (15,250,315)	\$ 471,726
Total	\$ 398,077,846	\$ 395,527,125	\$ 2,550,720

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, Dec 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	212,599	\$ 19,281,531	\$ 7,713,093	\$ 4,368,744	\$ 509,098	\$ 220,104	\$ 1,608,110	\$ 33,700,495
4 to 6 months	96,789	\$ 8,013,069	\$ 4,301,408	\$ 2,749,700	\$ 473,675	\$ 211,854	\$ 1,914,945	\$ 17,664,603
7 to 12 months	72,908	\$ 8,622,965	\$ 6,554,234	\$ 4,773,905	\$ 755,226	\$ 1,449,639	\$ 4,180,324	\$ 26,336,308
More than 1 year - less than 2 years	61,304	\$ 13,149,197	\$ 10,060,932	\$ 7,803,441	\$ 709,649	\$ 404,126	\$ 6,119,752	\$ 38,246,931
More than 2 years - less than 5 years	55,818	\$ 22,681,431	\$ 20,176,986	\$ 15,801,206	\$ 831,981	\$ 747,663	\$ 11,136,284	\$ 71,375,619
More than 5 years	43,353	\$ 23,537,587	\$ 15,623,988	\$ 17,070,692	\$ 1,952,925	\$ 6,288,156	\$ 8,240,694	\$ 72,714,042
Total		\$ 95,285,779	\$ 64,430,641	\$ 52,567,688	\$ 5,232,554	\$ 9,321,541	\$ 33,200,110	\$ 260,037,999

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, Dec 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	114,835	9,689,680	2,537,414	529,314	4,628	63,599	1,262,086	14,086,721
4 to 6 months	26,559	6,913,655	1,895,663	503,980	19,382	65,935	1,686,872	11,085,486
7 to 12 months	16,946	6,822,210	2,514,543	713,752	126,802	168,205	3,647,666	13,993,225
More than 1 year - less than 2 years	15,652	8,596,313	3,980,279	1,511,435	435,591	159,608	5,502,164	20,185,390
More than 2 years - less than 5 years	22,049	20,458,491	12,391,932	6,565,157	1,082,992	1,034,144	10,614,984	52,147,572
More than 5 years	43,353	42,805,430	41,110,810	42,744,051	3,563,159	7,830,050	10,486,338	148,539,605
Total	239,394	95,285,779	64,430,641	52,567,688	5,232,554	9,321,541	33,200,110	260,037,999

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.

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Table6: Delinquent Accounts by Enforcement (Debt Collection) Category, Dec 2019

Debt Collection Category	# of Accounts	Dec 2019 Total	% of Total	Nov 2019 Total	One Month Difference	% Change	Dec 2018 Total	One Year Difference	% Change
PRE10K	31	598,269	0.23%	\$ 873,547	\$ (275,278)	-31.51%	\$ 673,793	\$ (75,524)	-11.21%
RCB	7,238	10,075,631	3.87%	\$ 11,315,765	\$ (1,240,133)	-10.96%	\$ 14,695,065	\$ (4,619,434)	-31.44%
RCB10K	312	7,502,402	2.89%	\$ 6,707,137	\$ 795,266	11.86%	\$ 5,505,440	\$ 1,996,962	36.27%
PENN	-	-	0.00%	\$ -	\$ -	0.00%	\$ 4,201,774	\$ (4,201,774)	-100.00%
ALL1	7,740	9,751,658	3.75%	\$ 9,679,479	\$ 72,179	0.75%	\$ 4,332,782	\$ 5,418,876	125.07%
<i>Subtotal Collection Agency</i>	15,321	27,927,961	10.74%	\$ 28,575,928	\$ (647,967)	-2.27%	\$ 29,408,854	\$ (1,480,893)	-5.04%
Sheriff Sale	5,205	20,957,344	8.06%	\$ 20,794,921	\$ 162,424	0.78%	\$ 14,767,715	\$ 6,189,629	41.91%
Law	1	2,461	0.00%	\$ 2,461	\$ (0)	0.00%	\$ 2,603	\$ (142)	-5.46%
Municipal Court	39,799	66,811,268	25.69%	\$ 65,280,662	\$ 1,530,606	2.34%	\$ 68,710,750	\$ (1,899,482)	-2.76%
Other Debt Collection	194	74,636	0.03%	\$ 64,394	\$ 10,242	15.91%	\$ 67,584	\$ 7,053	10.44%
Payment Agreement	8,172	10,367,256	3.99%	\$ 10,678,122	\$ (310,866)	-2.91%	\$ 8,471,914	\$ 1,895,342	22.37%
TAGT1	44	373,075	0.14%	\$ 360,133	\$ 12,942	3.59%	\$ 131,902	\$ 241,173	182.84%
TAGT2	137	221,909	0.09%	\$ 227,225	\$ (5,316)	-2.34%	\$ 303,287	\$ (81,379)	-26.83%
<i>Subtotal Temp Holding**1</i>	181	594,984	0.23%	\$ 587,358	\$ 7,626	1.30%	\$ 435,190	\$ 159,794	36.72%
No Debt Coll_NoPayAgree a) not in other categories	176,582	100,166,540	38.52%	\$ 96,993,292	\$ 3,173,249	3.27%	\$ 95,104,839	\$ 5,061,701	5.32%
No Debt Coll_NoPayAgree b) in other categories (and >\$1)	26,398	33,132,585	12.74%	\$ 33,294,642	\$ (162,057)	-0.49%	\$ 33,629,345	\$ (496,761)	-1.48%
No Debt Coll_NoPayAgree	202,980	133,299,125	51.26%	\$ 130,287,933	\$ 3,011,192	2.31%	\$ 128,734,185	\$ 4,564,940	3.55%
Total Delinquent	239,394	260,037,999	100.00%	\$ 256,275,183	\$ 3,762,816	1.47%	\$ 250,598,795	\$ 9,439,204	3.77%

Note: All debt collection categories exclude bankruptcies, vacant properties, TAP accounts, WRAP accounts, City accounts, and Agency/Help Loan categories.

**1 Temp Holding includes TAGT1 and TAGT2 which will be allocated to collection agencies in future months

**2 There are 2419 distinct accounts with dispute amount (>0) for a disputed delinquent amount of \$10.15 million.

**3 No Debt Coll_NoPayAgree categories are being worked internally by the Water Revenue Bureau.