

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	4,137	\$ 3,988,908	\$ 1,305,671	\$ 1,340,951	\$ 106,005	\$ 653,798	\$ 857,840	\$ 8,253,173
Vacant	1,527	\$ 67,740	\$ 26,803	\$ 283,627	\$ 49,498	\$ 716,472	\$ 2,809	\$ 1,146,949
TAP **3	14,305	\$ 30,929,540	\$ 4,124,716	\$ 6,896,444	\$ 471,986	\$ 1,861,326	\$ 5,912,341	\$ 50,196,399
WRAP **3	268	\$ 894,143	\$ 129,883	\$ 131,173	\$ 7,169	\$ 17,700	\$ 76,954	\$ 1,257,022
City, Including 820 **7	1,871	\$ 20,718,222	\$ 7,229,852	\$ 398,051	\$ 1,794	\$ 483,278	\$ 178,396	\$ 29,009,594
Agency and Help Loan receivable	20,488	\$ -	\$ -	\$ 431,602	\$ 176,064	\$ 25,628,916	\$ (122,046)	\$ 26,113,943
Delinquent	227,205	\$ 89,716,224	\$ 61,582,091	\$ 50,828,645	\$ 4,211,652	\$ 9,714,672	\$ 35,633,115	\$ 251,686,166
Non-Delinquent **5	446,510	\$ 30,130,383	\$ 11,776,144	\$ 333,096	\$ 511,936	\$ 253,572	\$ 3,154,546	\$ 46,159,676
Credit Balances **6	46,250	\$ (15,300,942)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,300,942)
Total		\$ 161,144,219	\$ 86,175,160	\$ 60,643,587	\$ 5,536,104	\$ 39,329,734	\$ 45,693,956	\$ 398,521,981

**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, Jan 2019 and Dec 2018

Category	Jan 2019	Dec 2018	1 Month Difference
Bankrupt	\$ 8,253,173	\$ 8,189,659	\$ 63,514
Vacant	\$ 1,146,949	\$ 1,168,964	\$ (22,015)
TAP **3	\$ 50,196,399	\$ 50,819,405	\$ (623,006)
WRAP **1	\$ 1,257,022	\$ 1,401,952	\$ (144,930)
City, Including 820	\$ 29,009,594	\$ 25,134,557	\$ 3,875,037
Agency and Help Loan re	\$ 26,113,943	\$ 25,870,816	\$ 243,127
Delinquent **2	\$ 251,686,166	\$ 250,598,795	\$ 1,087,371
Non-Delinquent **2	\$ 46,159,676	\$ 47,593,292	\$ (1,433,616)
Credit Balances **2	\$ (15,300,942)	\$ (15,250,315)	\$ (50,627)
Total	\$ 398,521,981	\$ 395,527,125	\$ 2,994,856

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.

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

Category	Jan 2019	Jan 2018	1 Year Difference
Bankrupt	\$ 8,253,173	\$ 9,428,590	\$ (1,175,417)
Vacant	\$ 1,146,949	\$ 1,300,112	\$ (153,163)
TAP **3	\$ 50,196,399	\$ 19,435,776	\$ 30,760,623
WRAP **1	\$ 1,257,022	\$ 20,622,073	\$ (19,365,051)
City, Including 820	\$ 29,009,594	\$ 26,182,547	\$ 2,827,047
Agency and Help Loan re	\$ 26,113,943	\$ 25,305,117	\$ 808,827
Delinquent **2	\$ 251,686,166	\$ 258,391,758	\$ (6,705,592)
Non-Delinquent **2	\$ 46,159,676	\$ 44,805,740	\$ 1,353,937
Credit Balances **2	\$ (15,300,942)	\$ (15,565,424)	\$ 264,482
Total	\$ 398,521,981	\$ 389,906,289	\$ 8,615,692

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, Jan 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	201,695	\$ 15,805,749	\$ 7,276,381	\$ 4,355,949	\$ 376,482	\$ 147,702	\$ 2,380,798	\$ 30,343,063
4 to 6 months	91,660	\$ 7,214,456	\$ 3,940,127	\$ 2,732,684	\$ 282,466	\$ 67,628	\$ 2,729,963	\$ 16,967,214
7 to 12 months	72,562	\$ 10,265,088	\$ 6,461,596	\$ 4,581,590	\$ 285,679	\$ 456,091	\$ 4,130,204	\$ 26,180,099
More than 1 year - less than 2 years	60,700	\$ 12,455,221	\$ 10,004,617	\$ 6,694,503	\$ 568,557	\$ 209,979	\$ 6,368,458	\$ 36,301,337
More than 2 years - less than 5 years	57,239	\$ 22,141,510	\$ 21,384,931	\$ 17,091,259	\$ 624,362	\$ 1,040,614	\$ 9,880,567	\$ 72,163,265
More than 5 years	44,028	\$ 21,834,200	\$ 12,514,440	\$ 15,372,660	\$ 2,074,106	\$ 7,792,659	\$ 10,143,124	\$ 69,731,188
Total		\$ 89,716,225	\$ 61,582,091	\$ 50,828,645	\$ 4,211,652	\$ 9,714,672	\$ 35,633,115	\$ 251,686,166

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, Jan 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	109,769	7,656,054	2,283,237	468,887	1,477	46,631	1,964,020	12,420,305
4 to 6 months	22,345	5,136,975	1,649,293	390,530	5,641	55,424	2,364,910	9,602,772
7 to 12 months	15,200	6,127,037	1,886,696	644,314	103,140	101,870	3,599,563	12,462,621
More than 1 year - less than 2 years	14,384	8,957,483	3,765,818	1,505,453	284,171	195,044	5,596,014	20,303,760
More than 2 years - less than 5 years	21,479	20,921,558	12,003,626	6,383,861	650,071	1,080,701	9,451,479	50,491,318
More than 5 years	44,028	40,917,118	39,993,421	41,435,601	3,167,153	8,235,002	12,657,129	146,405,390
Total	227,205	89,716,225	61,582,091	50,828,645	4,211,652	9,714,672	35,633,115	251,686,166

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.