

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,947	\$ 3,930,010	\$ 1,290,269	\$ 1,300,192	\$ 104,064	\$ 481,959	\$ 735,704	\$ 7,842,197
Vacant	1,365	\$ 67,740	\$ 26,803	\$ 251,210	\$ 42,045	\$ 555,374	\$ 1,911	\$ 945,084
TAP **3	13,299	\$ 28,703,165	\$ 3,852,905	\$ 6,130,851	\$ 439,937	\$ 1,422,637	\$ 4,536,812	\$ 45,086,354
WRAP **3	251	\$ 834,335	\$ 123,635	\$ 117,549	\$ 6,733	\$ 18,010	\$ 75,815	\$ 1,176,077
City, Including 820 **7	1,878	\$ 22,262,561	\$ 8,166,767	\$ 397,500	\$ 1,754	\$ 468,644	\$ (43,959)	\$ 31,253,267
Agency and Help Loan receivable	20,448	\$ -	\$ -	\$ 428,219	\$ 165,404	\$ 25,888,409	\$ (120,587)	\$ 26,360,855
Delinquent	226,417	\$ 92,135,610	\$ 62,185,247	\$ 51,000,796	\$ 4,610,538	\$ 8,849,838	\$ 32,906,481	\$ 251,688,179
Non-Delinquent **5	443,140	\$ 31,625,796	\$ 11,562,374	\$ 358,162	\$ 23,432	\$ 1,258,691	\$ 3,257,058	\$ 48,085,513
Credit Balances **6	49,106	\$ (15,259,245)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,259,245)
Total		\$ 164,299,973	\$ 87,207,998	\$ 59,984,480	\$ 5,393,908	\$ 38,943,562	\$ 41,349,236	\$ 397,178,282

**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, Feb 2019 and Jan 2019

Category	Feb 2019	Jan 2019	1 Month Difference
Bankrupt	\$ 7,842,197	\$ 8,253,173	\$ (410,976)
Vacant	\$ 945,084	\$ 1,146,949	\$ (201,865)
TAP **3	\$ 45,086,354	\$ 50,196,399	\$ (5,110,045)
WRAP **1	\$ 1,176,077	\$ 1,257,022	\$ (80,945)
City, Including 820	\$ 31,253,267	\$ 29,009,594	\$ 2,243,673
Agency and Help Loan re	\$ 26,360,855	\$ 26,113,943	\$ 246,911
Delinquent **2	\$ 251,688,179	\$ 251,686,166	\$ 2,013
Non-Delinquent **2	\$ 48,085,513	\$ 46,159,676	\$ 1,925,837
Credit Balances **2	\$ (15,259,245)	\$ (15,300,942)	\$ 41,697
Total	\$ 397,178,282	\$ 398,521,981	\$ (1,343,699)

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, Feb 2019 and Feb 2018

Category	Feb 2019	Feb 2018	1 Year Difference
Bankrupt	\$ 7,842,197	\$ 8,833,543	\$ (991,345)
Vacant	\$ 945,084	\$ 1,294,938	\$ (349,854)
TAP **3	\$ 45,086,354	\$ 22,005,493	\$ 23,080,861
WRAP **1	\$ 1,176,077	\$ 17,669,876	\$ (16,493,798)
City, Including 820	\$ 31,253,267	\$ 28,881,846	\$ 2,371,421
Agency and Help Loan re	\$ 26,360,855	\$ 25,495,483	\$ 865,371
Delinquent **2	\$ 251,688,179	\$ 261,204,322	\$ (9,516,143)
Non-Delinquent **2	\$ 48,085,513	\$ 46,666,691	\$ 1,418,822
Credit Balances **2	\$ (15,259,245)	\$ (15,426,300)	\$ 167,055
Total	\$ 397,178,282	\$ 396,625,891	\$ 552,391

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, Feb 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	200,486	\$ 15,117,489	\$ 7,077,676	\$ 4,221,809	\$ 474,456	\$ 302,061	\$ 2,220,349	\$ 29,413,840
4 to 6 months	94,838	\$ 7,650,287	\$ 4,229,757	\$ 2,732,990	\$ 366,262	\$ 63,659	\$ 2,546,768	\$ 17,589,673
7 to 12 months	73,417	\$ 10,191,813	\$ 6,430,194	\$ 4,690,757	\$ 553,032	\$ 449,171	\$ 4,193,470	\$ 26,508,134
More than 1 year - less than 2 years	61,766	\$ 13,459,774	\$ 10,161,155	\$ 6,853,671	\$ 564,432	\$ 217,555	\$ 6,160,317	\$ 37,416,908
More than 2 years - less than 5 years	57,820	\$ 23,133,399	\$ 21,380,599	\$ 17,201,868	\$ 625,340	\$ 1,042,703	\$ 9,661,597	\$ 73,045,527
More than 5 years	44,146	\$ 22,582,848	\$ 12,905,866	\$ 15,299,700	\$ 2,027,015	\$ 6,774,689	\$ 8,123,980	\$ 67,714,098
Total		\$ 92,135,610	\$ 62,185,247	\$ 51,000,796	\$ 4,610,538	\$ 8,849,838	\$ 32,906,481	\$ 251,688,179

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, Feb 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	104,974	6,815,042	2,119,966	410,419	5,108	65,410	1,838,078	11,254,022
4 to 6 months	24,416	5,623,251	1,790,114	420,875	33,880	47,302	2,167,807	10,083,229
7 to 12 months	16,026	6,267,433	2,029,524	659,561	131,563	102,591	3,697,635	12,888,307
More than 1 year - less than 2 years	14,847	9,432,011	3,796,780	1,529,800	376,350	185,455	5,515,816	20,835,989
More than 2 years - less than 5 years	22,008	21,479,242	12,180,623	6,465,660	786,161	1,159,056	9,137,487	51,208,250
More than 5 years	44,146	42,518,632	40,268,241	41,514,482	3,277,477	7,290,023	10,549,657	145,418,383
Total	226,417	92,135,610	62,185,247	51,000,796	4,610,538	8,849,838	32,906,481	251,688,179

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.