

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,894	\$ 3,787,750	\$ 1,301,472	\$ 1,198,484	\$ 101,107	\$ 462,013	\$ 690,279	\$ 7,541,105
Vacant	1,358	\$ 67,740	\$ 26,803	\$ 250,194	\$ 41,845	\$ 553,129	\$ 1,911	\$ 941,623
TAP **3	13,359	\$ 28,892,420	\$ 3,867,233	\$ 6,197,225	\$ 443,694	\$ 1,459,445	\$ 4,634,446	\$ 45,494,501
WRAP **3	236	\$ 763,796	\$ 115,998	\$ 104,932	\$ 6,113	\$ 13,778	\$ 75,171	\$ 1,079,789
City, Including 820 **7	1,929	\$ 24,189,863	\$ 9,155,763	\$ 399,826	\$ 2,666	\$ 469,398	\$ 13,788	\$ 34,231,305
Agency and Help Loan receivable	20,296	\$ -	\$ -	\$ 423,509	\$ 155,348	\$ 25,687,860	\$ (124,381)	\$ 26,141,605
Delinquent	225,493	\$ 91,504,597	\$ 61,985,265	\$ 50,897,920	\$ 4,535,517	\$ 9,407,632	\$ 33,180,076	\$ 251,510,453
Non-Delinquent **5	420,696	\$ 28,567,554	\$ 10,427,208	\$ 404,452	\$ 436	\$ 625,884	\$ 3,312,424	\$ 43,337,957
Credit Balances **6	54,425	\$ (15,370,639)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,370,639)
Total		\$ 162,403,083	\$ 86,879,742	\$ 59,876,542	\$ 5,286,726	\$ 38,679,138	\$ 41,783,715	\$ 394,907,698

**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, Mar 2019 and Feb 2019

Category	Mar 2019	Feb 2019	1 Month Difference
Bankrupt	\$ 7,541,105	\$ 7,842,197	\$ (301,092)
Vacant	\$ 941,623	\$ 945,084	\$ (3,461)
TAP **3	\$ 45,494,501	\$ 45,086,354	\$ 408,147
WRAP **1	\$ 1,079,789	\$ 1,176,077	\$ (96,288)
City, Including 820	\$ 34,231,305	\$ 31,253,267	\$ 2,978,038
Agency and Help Loan re	\$ 26,141,605	\$ 26,360,855	\$ (219,250)
Delinquent **2	\$ 251,510,453	\$ 251,688,179	\$ (177,727)
Non-Delinquent **2	\$ 43,337,957	\$ 48,085,513	\$ (4,747,556)
Credit Balances **2	\$ (15,370,639)	\$ (15,259,245)	\$ (111,394)
Total	\$ 394,907,698	\$ 397,178,282	\$ (2,270,584)

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, Mar 2019 and Mar 2018

Category	Mar 2019	Mar 2018	1 Year Difference
Bankrupt	\$ 7,541,105	\$ 8,891,954	\$ (1,350,849)
Vacant	\$ 941,623	\$ 1,272,288	\$ (330,666)
TAP **3	\$ 45,494,501	\$ 24,590,567	\$ 20,903,934
WRAP **1	\$ 1,079,789	\$ 12,989,010	\$ (11,909,221)
City, Including 820	\$ 34,231,305	\$ 31,828,154	\$ 2,403,152
Agency and Help Loan re	\$ 26,141,605	\$ 25,365,620	\$ 775,984
Delinquent **2	\$ 251,510,453	\$ 264,128,325	\$ (12,617,872)
Non-Delinquent **2	\$ 43,337,957	\$ 43,469,966	\$ (132,009)
Credit Balances **2	\$ (15,370,639)	\$ (16,063,704)	\$ 693,065
Total	\$ 394,907,698	\$ 396,472,180	\$ (1,564,482)

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, March 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	199,921	\$ 14,977,537	\$ 7,047,427	\$ 4,102,268	\$ 477,968	\$ 1,003,804	\$ 2,195,674	\$ 29,804,673
4 to 6 months	93,443	\$ 7,547,215	\$ 4,300,061	\$ 2,766,521	\$ 355,178	\$ 49,866	\$ 2,406,503	\$ 17,425,345
7 to 12 months	73,918	\$ 9,777,952	\$ 6,400,829	\$ 4,864,111	\$ 535,263	\$ 433,062	\$ 4,499,428	\$ 26,510,071
More than 1 year - less than 2 years	61,467	\$ 13,827,073	\$ 10,113,906	\$ 7,083,122	\$ 552,188	\$ 222,288	\$ 6,160,987	\$ 37,959,568
More than 2 years - less than 5 years	57,503	\$ 22,849,401	\$ 21,063,302	\$ 16,706,138	\$ 612,578	\$ 1,031,444	\$ 9,854,379	\$ 72,117,263
More than 5 years	43,950	\$ 22,525,418	\$ 13,059,739	\$ 15,375,761	\$ 2,002,341	\$ 6,667,168	\$ 8,063,106	\$ 67,693,533
Total		\$ 91,504,597	\$ 61,985,265	\$ 50,897,920	\$ 4,535,517	\$ 9,407,632	\$ 33,180,076	\$ 251,510,453

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, Mar 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	105,581	6,700,741	2,063,020	375,884	3,043	63,378	1,824,325	11,030,401
4 to 6 months	22,438	5,198,700	1,743,902	414,182	20,754	37,420	2,081,782	9,496,740
7 to 12 months	16,934	6,539,955	2,155,067	665,396	120,156	101,601	3,955,520	13,537,695
More than 1 year - less than 2 years	14,630	9,446,376	3,830,406	1,549,566	365,173	197,865	5,505,451	20,894,397
More than 2 years - less than 5 years	21,960	21,401,467	12,369,765	6,499,767	777,074	1,265,715	9,330,239	51,644,030
More than 5 years	43,950	42,217,358	39,823,105	41,393,126	3,249,318	7,741,654	10,482,759	144,907,190
Total	225,493	91,504,597	61,985,265	50,897,920	4,535,517	9,407,632	33,180,076	251,510,453

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.