

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,961	\$ 3,959,873	\$ 1,352,101	\$ 1,281,628	\$ 107,114	\$ 469,617	\$ 717,240	\$ 7,887,573
Vacant	1,345	\$ 67,630	\$ 26,803	\$ 244,275	\$ 41,225	\$ 545,134	\$ 1,911	\$ 926,979
TAP **3	13,725	\$ 29,689,715	\$ 3,991,450	\$ 6,378,744	\$ 462,010	\$ 1,462,374	\$ 4,770,997	\$ 46,755,066
WRAP **3	202	\$ 650,857	\$ 101,911	\$ 92,508	\$ 5,250	\$ 11,169	\$ 72,727	\$ 934,423
City, Including 820 **7	1,933	\$ 26,294,214	\$ 10,128,239	\$ 346,733	\$ 2,666	\$ 469,398	\$ 23,441	\$ 37,264,691
Agency and Help Loan receivable	20,151	\$ -	\$ -	\$ 417,783	\$ 207,283	\$ 25,195,212	\$ (114,551)	\$ 25,704,341
Delinquent	227,444	\$ 90,037,156	\$ 61,640,397	\$ 50,656,586	\$ 4,419,231	\$ 9,683,787	\$ 32,972,536	\$ 249,409,170
Non-Delinquent **5	426,525	\$ 28,682,569	\$ 10,976,977	\$ 678,659	\$ 537,252	\$ 226,162	\$ 3,773,676	\$ 44,875,294
Credit Balances **6	52,562	\$ (14,768,183)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,768,183)
Total		\$ 164,613,830	\$ 88,217,877	\$ 60,096,916	\$ 5,782,032	\$ 38,062,854	\$ 42,217,979	\$ 398,989,354

**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, Apr 2019 and Mar 2019

Category	Apr 2019	Mar 2019	1 Month Difference
Bankrupt	\$ 7,887,573	\$ 7,541,105	\$ 346,467
Vacant	\$ 926,979	\$ 941,623	\$ (14,643)
TAP **3	\$ 46,755,066	\$ 45,494,501	\$ 1,260,565
WRAP **1	\$ 934,423	\$ 1,079,789	\$ (145,365)
City, Including 820	\$ 37,264,691	\$ 34,231,305	\$ 3,033,386
Agency and Help Loan re	\$ 25,704,341	\$ 26,141,605	\$ (437,264)
Delinquent **2	\$ 249,409,170	\$ 251,510,453	\$ (2,101,282)
Non-Delinquent **2	\$ 44,875,294	\$ 43,337,957	\$ 1,537,338
Credit Balances **2	\$ (14,768,183)	\$ (15,370,639)	\$ 602,456
Total	\$ 398,989,354	\$ 394,907,698	\$ 4,081,656

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, Apr 2019 and Apr 2018

Category	Apr 2019	Apr 2018	1 Year Difference
Bankrupt	\$ 7,887,573	\$ 9,151,121	\$ (1,263,548)
Vacant	\$ 926,979	\$ 1,261,263	\$ (334,284)
TAP **3	\$ 46,755,066	\$ 27,343,278	\$ 19,411,788
WRAP **1	\$ 934,423	\$ 8,482,037	\$ (7,547,614)
City, Including 820	\$ 37,264,691	\$ 35,426,112	\$ 1,838,579
Agency and Help Loan re	\$ 25,704,341	\$ 25,310,559	\$ 393,782
Delinquent **2	\$ 249,409,170	\$ 260,799,285	\$ (11,390,114)
Non-Delinquent **2	\$ 44,875,294	\$ 42,901,492	\$ 1,973,803
Credit Balances **2	\$ (14,768,183)	\$ (15,925,230)	\$ 1,157,047
Total	\$ 398,989,354	\$ 394,749,915	\$ 4,239,439

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, April 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	201,957	\$ 15,260,686	\$ 7,044,113	\$ 4,237,602	\$ 460,383	\$ 1,271,770	\$ 2,236,465	\$ 30,511,014
4 to 6 months	93,143	\$ 7,270,975	\$ 4,341,441	\$ 2,654,978	\$ 341,692	\$ 235,803	\$ 2,259,444	\$ 17,104,333
7 to 12 months	73,780	\$ 9,375,547	\$ 6,235,252	\$ 4,911,394	\$ 519,425	\$ 383,662	\$ 4,420,949	\$ 25,845,692
More than 1 year - less than 2 years	60,717	\$ 13,741,206	\$ 10,076,386	\$ 6,756,376	\$ 535,913	\$ 227,356	\$ 6,059,974	\$ 37,397,212
More than 2 years - less than 5 years	56,836	\$ 22,163,146	\$ 20,708,134	\$ 16,619,555	\$ 593,774	\$ 983,043	\$ 10,047,550	\$ 71,115,223
More than 5 years	43,626	\$ 22,225,595	\$ 13,235,070	\$ 15,476,681	\$ 1,968,043	\$ 6,582,153	\$ 7,948,154	\$ 67,435,696
Total		\$ 90,037,156	\$ 61,640,397	\$ 50,656,586	\$ 4,419,231	\$ 9,683,787	\$ 32,972,536	\$ 249,409,170

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, Apr 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	108,016	6,879,821	2,046,606	380,646	1,691	44,345	1,810,924	11,164,044
4 to 6 months	22,235	5,032,583	1,656,144	408,090	7,053	68,965	1,987,569	9,160,405
7 to 12 months	17,471	6,449,162	2,296,489	674,417	111,335	98,858	3,873,347	13,503,168
More than 1 year - less than 2 years	14,346	9,390,162	3,871,749	1,571,883	345,442	173,155	5,491,830	20,844,221
More than 2 years - less than 5 years	21,750	20,885,446	12,302,134	6,439,516	755,522	1,255,494	9,551,866	51,189,887
More than 5 years	43,626	41,399,982	39,467,274	41,182,033	3,198,187	8,042,968	10,257,001	143,547,446
Total	227,444	90,037,156	61,640,397	50,656,586	4,419,231	9,683,787	32,972,536	249,409,170

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.