

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,953	\$ 4,016,877	\$ 1,355,131	\$ 1,306,232	\$ 108,872	\$ 495,601	\$ 767,092	\$ 8,049,806
Vacant	1,332	\$ 67,630	\$ 26,803	\$ 240,487	\$ 40,615	\$ 537,263	\$ 1,911	\$ 914,710
TAP **3	13,857	\$ 29,671,048	\$ 4,034,409	\$ 6,421,826	\$ 468,487	\$ 1,494,054	\$ 4,909,436	\$ 46,999,123
WRAP **3	168	\$ 554,854	\$ 85,799	\$ 76,712	\$ 3,667	\$ 9,013	\$ 64,954	\$ 794,999
City, Including 820 **7	1,943	\$ 30,550,896	\$ 11,092,320	\$ 347,024	\$ 2,666	\$ 469,398	\$ 33,156	\$ 42,495,459
Agency and Help Loan receivable	20,187	\$ -	\$ -	\$ 413,782	\$ 194,234	\$ 25,719,162	\$ (118,270)	\$ 26,206,826
Delinquent	228,822	\$ 89,391,006	\$ 61,659,838	\$ 50,813,315	\$ 4,833,195	\$ 9,587,313	\$ 33,950,091	\$ 250,234,271
Non-Delinquent **5	398,862	\$ 28,002,509	\$ 10,258,055	\$ 490,805	\$ 873	\$ 137,590	\$ 2,815,943	\$ 41,705,758
Credit Balances **6	53,190	\$ (14,957,221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,957,221)
<b>Total</b>		<b>\$ 167,297,600</b>	<b>\$ 88,512,355</b>	<b>\$ 60,110,182</b>	<b>\$ 5,652,610</b>	<b>\$ 38,449,393</b>	<b>\$ 42,424,313</b>	<b>\$ 402,443,731</b>

\*\*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, May 2019 and Apr 2019**

Category	May 2019	Apr 2019	1 Month Difference
Bankrupt	\$ 8,049,806	\$ 7,887,573	\$ 162,233
Vacant	\$ 914,710	\$ 926,979	\$ (12,269)
TAP **3	\$ 46,999,123	\$ 46,755,066	\$ 244,057
WRAP **1	\$ 794,999	\$ 934,423	\$ (139,425)
City, Including 820	\$ 42,495,459	\$ 37,264,691	\$ 5,230,768
Agency and Help Loan re	\$ 26,206,826	\$ 25,704,341	\$ 502,486
Delinquent **2	\$ 250,234,271	\$ 249,409,170	\$ 825,101
Non-Delinquent **2	\$ 41,705,758	\$ 44,875,294	\$ (3,169,537)
Credit Balances **2	\$ (14,957,221)	\$ (14,768,183)	\$ (189,038)
<b>Total</b>	<b>\$ 402,443,731</b>	<b>\$ 398,989,354</b>	<b>\$ 3,454,377</b>

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, May 2019 and May 2018**

Category	May 2019	May 2018	1 Year Difference
Bankrupt	\$ 8,049,806	\$ 9,215,387	\$ (1,165,581)
Vacant	\$ 914,710	\$ 1,246,504	\$ (331,795)
TAP **3	\$ 46,999,123	\$ 32,882,546	\$ 14,116,576
WRAP **1	\$ 794,999	\$ 6,773,843	\$ (5,978,844)
City, Including 820	\$ 42,495,459	\$ 38,187,192	\$ 4,308,268
Agency and Help Loan re	\$ 26,206,826	\$ 25,341,884	\$ 864,942
Delinquent **2	\$ 250,234,271	\$ 257,727,896	\$ (7,493,624)
Non-Delinquent **2	\$ 41,705,758	\$ 41,965,734	\$ (259,976)
Credit Balances **2	\$ (14,957,221)	\$ (16,284,174)	\$ 1,326,954
<b>Total</b>	<b>\$ 402,443,731</b>	<b>\$ 397,056,812</b>	<b>\$ 5,386,919</b>

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, May 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	203,189	\$ 15,288,396	\$ 7,055,166	\$ 4,200,394	\$ 513,762	\$ 1,297,514	\$ 2,790,055	\$ 31,145,287
4 to 6 months	92,121	\$ 6,885,212	\$ 4,300,726	\$ 2,757,058	\$ 441,235	\$ 266,242	\$ 2,416,466	\$ 17,066,921
7 to 12 months	73,109	\$ 9,317,940	\$ 6,282,054	\$ 4,759,347	\$ 570,812	\$ 355,480	\$ 4,458,235	\$ 25,743,332
More than 1 year - less than 2 years	59,652	\$ 13,667,140	\$ 10,087,829	\$ 6,993,394	\$ 427,694	\$ 239,112	\$ 6,024,269	\$ 37,439,439
More than 2 years - less than 5 years	56,462	\$ 22,001,880	\$ 20,435,013	\$ 16,426,790	\$ 854,730	\$ 921,413	\$ 10,152,127	\$ 70,792,022
More than 5 years	43,601	\$ 22,230,437	\$ 13,499,049	\$ 15,676,332	\$ 2,024,963	\$ 6,507,552	\$ 8,108,938	\$ 68,047,271
<b>Total</b>		<b>\$ 89,391,006</b>	<b>\$ 61,659,838</b>	<b>\$ 50,813,315</b>	<b>\$ 4,833,195</b>	<b>\$ 9,587,313</b>	<b>\$ 33,950,091</b>	<b>\$ 250,234,271</b>

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, May 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	110,232	6,971,955	2,088,368	400,544	5,995	116,422	2,268,923	11,852,206
4 to 6 months	21,897	4,918,388	1,658,022	413,109	32,485	81,382	2,181,704	9,285,101
7 to 12 months	17,518	6,509,079	2,413,715	675,645	157,998	87,586	3,933,504	13,777,086
More than 1 year - less than 2 years	14,045	9,031,836	3,825,448	1,554,624	425,372	175,420	5,485,828	20,498,527
More than 2 years - less than 5 years	21,529	20,661,913	12,191,858	6,435,494	876,152	1,187,551	9,671,007	51,023,918
More than 5 years	43,601	41,297,835	39,482,429	41,333,900	3,335,193	7,938,952	10,409,124	143,797,433
<b>Total</b>	<b>228,822</b>	<b>89,391,006</b>	<b>61,659,838</b>	<b>50,813,315</b>	<b>4,833,195</b>	<b>9,587,313</b>	<b>33,950,091</b>	<b>250,234,271</b>

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.