

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,906	\$ 3,900,401	\$ 1,123,621	\$ 1,223,962	\$ 106,915	\$ 479,438	\$ 760,108	\$ 7,594,445
Vacant	1,314	\$ 67,482	\$ 26,803	\$ 238,603	\$ 40,285	\$ 532,801	\$ 1,911	\$ 907,885
TAP **3	13,461	\$ 28,731,593	\$ 3,919,252	\$ 6,225,094	\$ 457,853	\$ 1,381,170	\$ 4,951,744	\$ 45,666,569
WRAP **3	109	\$ 341,199	\$ 57,663	\$ 42,671	\$ 2,091	\$ 4,718	\$ 16,437	\$ 464,779
City, Including 820 **7	1,947	\$ 35,916,198	\$ 13,036,117	\$ 32,989	\$ 1,703	\$ 468,846	\$ 51,013	\$ 49,506,866
Agency and Help Loan receivable	19,807	\$ -	\$ -	\$ 406,687	\$ 248,398	\$ 25,644,802	\$ (126,743)	\$ 26,170,546
Delinquent	224,625	\$ 90,500,269	\$ 62,149,373	\$ 51,545,994	\$ 4,700,147	\$ 9,523,646	\$ 34,344,412	\$ 252,763,674
Non-Delinquent **5	400,276	\$ 27,418,529	\$ 10,065,846	\$ 415,743	\$ 556,500	\$ 186,000	\$ 2,278,829	\$ 40,921,429
Credit Balances **6	53,107	\$ (15,062,414)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,062,414)
<b>Total</b>		<b>\$ 171,813,256</b>	<b>\$ 90,378,675</b>	<b>\$ 60,131,743</b>	<b>\$ 6,113,892</b>	<b>\$ 38,221,419</b>	<b>\$ 42,277,712</b>	<b>\$ 408,933,780</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, July 2019 and June 2019

Category	July 2019	June 2019	1 Month Difference
Bankrupt	\$ 7,594,445	\$ 7,956,407	\$ (361,963)
Vacant	\$ 907,885	\$ 912,746	\$ (4,861)
TAP **3	\$ 45,666,569	\$ 48,382,485	\$ (2,715,915)
WRAP **1	\$ 464,779	\$ 595,087	\$ (130,308)
City, Including 820	\$ 49,506,866	\$ 45,591,841	\$ 3,915,025
Agency and Help Loan re	\$ 26,170,546	\$ 26,120,850	\$ 49,696
Delinquent **2	\$ 252,763,674	\$ 249,123,996	\$ 3,639,678
Non-Delinquent **2	\$ 40,921,429	\$ 47,788,577	\$ (6,867,148)
Credit Balances **2	\$ (15,062,414)	\$ (14,795,334)	\$ (267,080)
<b>Total</b>	<b>\$ 408,933,780</b>	<b>\$ 411,676,656</b>	<b>\$ (2,742,876)</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, July 2019 and July 2018

Category	July 2019	July 2018	1 Year Difference
Bankrupt	\$ 7,594,445	\$ 9,021,912	\$ (1,427,467)
Vacant	\$ 907,885	\$ 1,226,649	\$ (318,764)
TAP **3	\$ 45,666,569	\$ 44,332,311	\$ 1,334,258
WRAP **1	\$ 464,779	\$ 3,626,315	\$ (3,161,536)
City, Including 820	\$ 49,506,866	\$ 45,932,914	\$ 3,573,952
Agency and Help Loan re	\$ 26,170,546	\$ 25,357,391	\$ 813,155
Delinquent **2	\$ 252,763,674	\$ 250,483,057	\$ 2,280,617
Non-Delinquent **2	\$ 40,921,429	\$ 44,470,351	\$ (3,548,922)
Credit Balances **2	\$ (15,062,414)	\$ (16,532,459)	\$ 1,470,045
<b>Total</b>	<b>\$ 408,933,780</b>	<b>\$ 407,918,442</b>	<b>\$ 1,015,338</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, July 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	198,278	\$ 15,588,349	\$ 7,097,222	\$ 4,409,885	\$ 507,397	\$ 190,339	\$ 2,624,553	\$ 30,417,708
4 to 6 months	91,684	\$ 6,898,196	\$ 4,276,115	\$ 2,725,432	\$ 410,532	\$ 1,295,651	\$ 2,571,355	\$ 18,177,265
7 to 12 months	72,447	\$ 8,869,112	\$ 6,356,825	\$ 4,672,276	\$ 548,674	\$ 235,140	\$ 4,222,950	\$ 24,904,880
More than 1 year - less than 2 years	60,698	\$ 14,058,338	\$ 10,093,670	\$ 7,269,221	\$ 415,345	\$ 488,917	\$ 6,134,863	\$ 38,460,269
More than 2 years - less than 5 years	56,522	\$ 22,353,810	\$ 20,233,082	\$ 16,300,976	\$ 831,489	\$ 875,982	\$ 10,613,944	\$ 71,209,351
More than 5 years	43,605	\$ 22,732,464	\$ 14,092,459	\$ 16,168,203	\$ 1,986,711	\$ 6,437,617	\$ 8,176,747	\$ 69,594,201
<b>Total</b>		<b>\$ 90,500,269</b>	<b>\$ 62,149,373</b>	<b>\$ 51,545,994</b>	<b>\$ 4,700,147</b>	<b>\$ 9,523,646</b>	<b>\$ 34,344,412</b>	<b>\$ 252,763,674</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, July 2019

Category of oldest delinquency **3	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount **1	All Other Charges **2	Total
<b>3 months or less</b>	106,057	7,627,364	2,167,265	447,710	2,732	54,640	2,104,239	12,403,913
<b>4 to 6 months</b>	21,673	4,876,272	1,672,288	399,047	12,299	132,278	2,316,187	9,408,382
<b>7 to 12 months</b>	16,724	6,119,932	2,384,905	673,792	125,078	97,080	3,739,183	13,139,971
<b>More than 1 year - less than 2 years</b>	14,710	9,033,612	3,802,090	1,561,224	388,733	180,883	5,547,681	20,514,224
<b>More than 2 years - less than 5 years</b>	21,856	20,741,409	12,216,050	6,578,182	864,594	1,152,148	10,171,453	51,723,694
<b>More than 5 years</b>	43,605	42,101,679	39,906,774	41,886,040	3,306,711	7,906,617	10,465,669	145,573,491
<b>Total</b>	<b>224,625</b>	<b>90,500,269</b>	<b>62,149,373</b>	<b>51,545,994</b>	<b>4,700,147</b>	<b>9,523,646</b>	<b>34,344,412</b>	<b>252,763,674</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.