

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,894	\$ 3,905,168	\$ 1,125,810	\$ 1,208,795	\$ 106,288	\$ 473,967	\$ 756,033	\$ 7,576,061
Vacant	1,308	\$ 67,482	\$ 26,803	\$ 237,563	\$ 40,065	\$ 529,762	\$ 1,911	\$ 903,587
TAP **3	13,349	\$ 28,248,589	\$ 3,864,968	\$ 6,077,014	\$ 451,145	\$ 1,348,571	\$ 5,043,698	\$ 45,033,848
WRAP **3	97	\$ 288,558	\$ 51,224	\$ 36,309	\$ 1,568	\$ 4,321	\$ 16,274	\$ 398,253
City, Including 820 **7	1,677	\$ 7,339,404	\$ 2,453,995	\$ 29,970	\$ 1,443	\$ 459,524	\$ 14,728	\$ 10,299,065
Agency and Help Loan receivable	19,694	\$ -	\$ -	\$ 402,400	\$ 233,755	\$ 25,646,731	\$ (123,593)	\$ 26,155,487
Delinquent	228,174	\$ 90,549,034	\$ 62,316,828	\$ 51,691,290	\$ 5,136,528	\$ 9,495,223	\$ 34,054,891	\$ 253,243,611
Non-Delinquent **5	394,192	\$ 30,041,594	\$ 10,211,058	\$ 387,987	\$ 549	\$ 173,993	\$ 2,439,910	\$ 43,255,026
Credit Balances **6	52,776	\$ (15,353,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,353,812)
Total		\$ 145,086,019	\$ 80,050,686	\$ 60,071,329	\$ 5,971,341	\$ 38,132,091	\$ 42,203,852	\$ 371,511,127

**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, Aug 2019 and Jul 2019

Category	Aug 2019	Jul 2019	1 Month Difference
Bankrupt	\$ 7,576,061	\$ 7,594,445	\$ (18,384)
Vacant	\$ 903,587	\$ 907,885	\$ (4,298)
TAP **3	\$ 45,033,848	\$ 45,666,569	\$ (632,721)
WRAP **1	\$ 398,253	\$ 464,779	\$ (66,526)
City, Including 820	\$ 10,299,065	\$ 49,506,866	\$ (39,207,801)
Agency and Help Loan re	\$ 26,155,487	\$ 26,170,546	\$ (15,059)
Delinquent **2	\$ 253,243,611	\$ 252,763,674	\$ 479,937
Non-Delinquent **2	\$ 43,255,026	\$ 40,921,429	\$ 2,333,597
Credit Balances **2	\$ (15,353,812)	\$ (15,062,414)	\$ (291,398)
Total	\$ 371,511,127	\$ 408,933,780	\$ (37,422,653)

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, Aug 2019 and Aug 2018

Category	Aug 2019	Aug 2018	1 Year Difference
Bankrupt	\$ 7,576,061	\$ 8,887,245	\$ (1,311,184)
Vacant	\$ 903,587	\$ 1,222,385	\$ (318,798)
TAP **3	\$ 45,033,848	\$ 47,478,862	\$ (2,445,014)
WRAP **1	\$ 398,253	\$ 2,870,117	\$ (2,471,864)
City, Including 820	\$ 10,299,065	\$ 10,328,234	\$ (29,169)
Agency and Help Loan re	\$ 26,155,487	\$ 25,198,241	\$ 957,247
Delinquent **2	\$ 253,243,611	\$ 247,974,563	\$ 5,269,048
Non-Delinquent **2	\$ 43,255,026	\$ 40,221,348	\$ 3,033,679
Credit Balances **2	\$ (15,353,812)	\$ (16,248,105)	\$ 894,294
Total	\$ 371,511,127	\$ 367,932,889	\$ 3,578,238

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, June 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	201,654	\$ 15,936,061	\$ 7,006,777	\$ 4,184,044	\$ 551,182	\$ 185,726	\$ 2,180,612	\$ 30,044,348
4 to 6 months	90,928	\$ 6,778,831	\$ 4,179,596	\$ 2,785,798	\$ 461,494	\$ 1,260,734	\$ 2,632,335	\$ 18,098,788
7 to 12 months	71,930	\$ 8,513,178	\$ 6,481,678	\$ 4,722,077	\$ 691,736	\$ 289,434	\$ 4,043,884	\$ 24,741,889
More than 1 year - less than 2 years	60,788	\$ 13,907,870	\$ 10,062,155	\$ 7,405,512	\$ 649,127	\$ 483,744	\$ 6,344,544	\$ 38,852,852
More than 2 years - less than 5 years	56,347	\$ 22,438,388	\$ 20,163,983	\$ 16,210,925	\$ 818,468	\$ 821,713	\$ 10,589,330	\$ 71,042,876
More than 5 years	43,590	\$ 22,974,705	\$ 14,422,639	\$ 16,382,934	\$ 1,964,523	\$ 6,453,872	\$ 8,264,186	\$ 70,462,858
Total		\$ 90,549,034	\$ 62,316,828	\$ 51,691,290	\$ 5,136,528	\$ 9,495,223	\$ 34,054,891	\$ 253,243,611

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, Aug 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	110,170	8,084,563	2,117,278	431,338	18,394	43,560	1,760,354	12,455,432
4 to 6 months	21,222	4,885,113	1,598,927	396,623	37,529	130,185	2,260,939	9,309,316
7 to 12 months	16,530	5,978,362	2,449,538	664,522	153,888	98,215	3,591,005	12,935,541
More than 1 year - less than 2 years	14,819	8,536,172	3,661,362	1,506,933	449,008	197,289	5,750,578	20,101,342
More than 2 years - less than 5 years	21,843	20,630,645	12,385,471	6,575,143	998,297	1,103,319	10,177,146	51,869,880
More than 5 years	43,590	42,434,179	40,104,253	42,116,731	3,479,412	7,922,655	10,514,869	146,572,098
Total	228,174	90,549,034	62,316,828	51,691,290	5,136,528	9,495,223	34,054,891	253,243,611

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.