

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,912	\$ 4,023,827	\$ 1,097,255	\$ 1,203,476	\$ 107,418	\$ 475,040	\$ 738,119	\$ 7,645,136
Vacant	1,300	\$ 67,482	\$ 26,803	\$ 234,328	\$ 39,755	\$ 530,572	\$ 1,911	\$ 900,852
TAP **3	13,472	\$ 28,518,480	\$ 3,887,563	\$ 6,029,811	\$ 460,984	\$ 1,370,217	\$ 5,172,267	\$ 45,439,185
WRAP **3	89	\$ 252,261	\$ 47,584	\$ 32,786	\$ 1,428	\$ 3,380	\$ 15,819	\$ 353,260
City, Including 820 **7	1,674	\$ 9,812,802	\$ 3,364,440	\$ 30,155	\$ 1,443	\$ 459,524	\$ (45,546)	\$ 13,622,818
Agency and Help Loan receivable	19,430	\$ -	\$ -	\$ 400,342	\$ 219,541	\$ 25,713,298	\$ (130,088)	\$ 26,198,673
Delinquent	226,878	\$ 90,474,929	\$ 62,528,156	\$ 51,757,786	\$ 5,020,438	\$ 9,390,100	\$ 33,614,899	\$ 252,786,061
Non-Delinquent **5	439,831	\$ 34,125,115	\$ 10,835,047	\$ 503,509	\$ 193	\$ 174,686	\$ 2,394,945	\$ 48,033,426
Credit Balances **6	51,153	\$ (15,276,985)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,276,985)
Total		\$ 151,997,913	\$ 81,786,848	\$ 60,192,194	\$ 5,851,201	\$ 38,116,817	\$ 41,762,327	\$ 379,702,425

**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, September 2019 and August 2019

Category	September 2019	August 2019	1 Month Difference
Bankrupt	\$ 7,645,136	\$ 7,576,061	\$ 69,075
Vacant	\$ 900,852	\$ 903,587	\$ (2,736)
TAP **3	\$ 45,439,185	\$ 45,033,848	\$ 405,337
WRAP **1	\$ 353,260	\$ 398,253	\$ (44,993)
City, Including 820	\$ 13,622,818	\$ 10,299,065	\$ 3,323,752
Agency and Help Loan re	\$ 26,198,673	\$ 26,155,487	\$ 43,186
Delinquent **2	\$ 252,786,061	\$ 253,243,611	\$ (457,550)
Non-Delinquent **2	\$ 48,033,426	\$ 43,255,026	\$ 4,778,400
Credit Balances **2	\$ (15,276,985)	\$ (15,353,812)	\$ 76,827
Total	\$ 379,702,425	\$ 371,511,127	\$ 8,191,298

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, September 2019 and September 2018

Category	September 2019	September 2018	1 Year Difference
Bankrupt	\$ 7,645,136	\$ 8,873,877	\$ (1,228,741)
Vacant	\$ 900,852	\$ 1,218,124	\$ (317,273)
TAP **3	\$ 45,439,185	\$ 48,614,320	\$ (3,175,135)
WRAP **1	\$ 353,260	\$ 2,423,012	\$ (2,069,753)
City, Including 820	\$ 13,622,818	\$ 14,728,305	\$ (1,105,487)
Agency and Help Loan re	\$ 26,198,673	\$ 25,168,304	\$ 1,030,369
Delinquent **2	\$ 252,786,061	\$ 249,222,619	\$ 3,563,442
Non-Delinquent **2	\$ 48,033,426	\$ 52,259,094	\$ (4,225,668)
Credit Balances **2	\$ (15,276,985)	\$ (15,890,273)	\$ 613,288
Total	\$ 379,702,425	\$ 386,617,383	\$ (6,914,958)

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, September 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	200,367	\$ 16,233,572	\$ 6,883,572	\$ 4,140,406	\$ 529,599	\$ 196,072	\$ 1,694,382	\$ 29,677,502
4 to 6 months	91,424	\$ 6,795,701	\$ 4,128,888	\$ 2,856,546	\$ 446,740	\$ 230,743	\$ 2,705,216	\$ 17,163,816
7 to 12 months	71,899	\$ 8,474,902	\$ 6,542,726	\$ 4,633,324	\$ 670,575	\$ 1,332,147	\$ 3,975,720	\$ 25,629,314
More than 1 year - less than 2 years	60,850	\$ 13,735,413	\$ 10,046,912	\$ 7,498,892	\$ 627,252	\$ 453,836	\$ 6,382,092	\$ 38,744,280
More than 2 years - less than 5 years	56,126	\$ 22,284,176	\$ 20,166,773	\$ 16,114,875	\$ 804,370	\$ 794,758	\$ 10,613,829	\$ 70,778,849
More than 5 years	43,505	\$ 22,951,166	\$ 14,759,286	\$ 16,513,744	\$ 1,941,902	\$ 6,382,544	\$ 8,243,659	\$ 70,792,301
Total		\$ 90,474,929	\$ 62,528,156	\$ 51,757,786	\$ 5,020,438	\$ 9,390,100	\$ 33,614,899	\$ 252,786,061

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, September 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	108,606	8,142,880	2,166,448	476,477	11,579	48,102	1,349,124	12,194,610
4 to 6 months	21,653	5,175,156	1,488,224	398,124	22,319	124,990	2,251,310	9,460,051
7 to 12 months	16,307	5,881,336	2,410,308	654,869	138,584	86,348	3,627,750	12,799,206
More than 1 year - less than 2 years	15,025	8,718,469	3,713,741	1,491,577	421,564	190,458	5,734,278	20,270,086
More than 2 years - less than 5 years	21,782	20,376,109	12,357,468	6,540,169	978,250	1,066,507	10,150,246	51,468,608
More than 5 years	43,505	42,180,980	40,391,968	42,196,571	3,448,143	7,873,696	10,502,191	146,593,500
Total	226,878	90,474,929	62,528,156	51,757,786	5,020,438	9,390,100	33,614,899	252,786,061

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.