

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,932	\$ 4,131,366	\$ 1,133,049	\$ 1,209,456	\$ 111,033	\$ 475,210	\$ 685,403	\$ 7,745,518
Vacant	1,292	\$ 67,482	\$ 26,803	\$ 231,448	\$ 39,473	\$ 525,954	\$ 1,911	\$ 893,072
TAP **3	13,626	\$ 28,782,163	\$ 3,945,174	\$ 6,050,952	\$ 481,656	\$ 1,370,131	\$ 5,422,517	\$ 46,052,456
WRAP **3	83	\$ 234,146	\$ 44,623	\$ 27,188	\$ 1,231	\$ 3,138	\$ 15,722	\$ 326,048
City, Including 820 **7	1,682	\$ 13,376,495	\$ 4,377,609	\$ 30,318	\$ 1,443	\$ 459,524	\$ 30,536	\$ 18,275,925
Agency and Help Loan receivable	19,131	\$ -	\$ -	\$ 395,836	\$ 263,133	\$ 25,656,049	\$ (133,843)	\$ 26,176,043
Delinquent	228,716	\$ 91,409,128	\$ 62,954,145	\$ 51,954,886	\$ 4,922,603	\$ 9,349,074	\$ 33,399,557	\$ 253,989,156
Non-Delinquent **5	439,911	\$ 31,654,312	\$ 11,403,920	\$ 432,315	\$ 523,572	\$ 315,849	\$ 2,775,458	\$ 47,105,367
Credit Balances **6	50,411	\$ (14,538,426)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,538,426)
Total		\$ 155,116,667	\$ 83,885,322	\$ 60,332,400	\$ 6,344,144	\$ 38,154,929	\$ 42,197,263	\$ 386,025,160

**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, Oct 2019 and Sep 2019

Category	Oct 2019	Sep 2019	1 Month Difference
Bankrupt	\$ 7,745,518	\$ 7,645,136	\$ 100,381
Vacant	\$ 893,072	\$ 900,852	\$ (7,779)
TAP **3	\$ 46,052,456	\$ 45,439,185	\$ 613,271
WRAP **1	\$ 326,048	\$ 353,260	\$ (27,211)
City, Including 820	\$ 18,275,925	\$ 13,622,818	\$ 4,653,108
Agency and Help Loan re	\$ 26,176,043	\$ 26,198,673	\$ (22,630)
Delinquent **2	\$ 253,989,156	\$ 252,786,061	\$ 1,203,096
Non-Delinquent **2	\$ 47,105,367	\$ 48,033,426	\$ (928,059)
Credit Balances **2	\$ (14,538,426)	\$ (15,276,985)	\$ 738,559
Total	\$ 386,025,160	\$ 379,702,425	\$ 6,322,735

Table 3: Comparison of Water Receivables, Oct 2019 and Oct 2018

Category	Oct 2019	Oct 2018	1 Year Difference
Bankrupt	\$ 7,745,518	\$ 8,247,822	\$ (502,305)
Vacant	\$ 893,072	\$ 1,200,322	\$ (307,250)
TAP **3	\$ 46,052,456	\$ 50,318,207	\$ (4,265,751)
WRAP **1	\$ 326,048	\$ 1,756,084	\$ (1,430,036)
City, Including 820	\$ 18,275,925	\$ 18,342,141	\$ (66,216)
Agency and Help Loan re	\$ 26,176,043	\$ 25,422,680	\$ 753,363
Delinquent **2	\$ 253,989,156	\$ 246,809,584	\$ 7,179,572
Non-Delinquent **2	\$ 47,105,367	\$ 46,711,314	\$ 394,053
Credit Balances **2	\$ (14,538,426)	\$ (16,222,783)	\$ 1,684,357
Total	\$ 386,025,160	\$ 382,585,372	\$ 3,439,788

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, Oct 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	202,184	\$ 17,783,826	\$ 7,234,676	\$ 4,361,110	\$ 530,625	\$ 223,159	\$ 1,792,990	\$ 31,926,279
4 to 6 months	90,672	\$ 6,774,046	\$ 4,102,851	\$ 2,745,101	\$ 430,177	\$ 173,345	\$ 2,478,822	\$ 16,704,344
7 to 12 months	71,317	\$ 8,432,799	\$ 6,537,519	\$ 4,655,330	\$ 652,500	\$ 1,430,699	\$ 3,910,872	\$ 25,619,654
More than 1 year - less than 2 years	60,817	\$ 13,337,217	\$ 9,979,906	\$ 7,564,293	\$ 606,464	\$ 425,604	\$ 6,225,528	\$ 38,138,878
More than 2 years - less than 5 years	55,623	\$ 22,124,310	\$ 20,043,966	\$ 15,929,793	\$ 787,987	\$ 798,279	\$ 10,785,880	\$ 70,470,282
More than 5 years	43,364	\$ 22,956,930	\$ 15,055,228	\$ 16,699,260	\$ 1,914,851	\$ 6,297,988	\$ 8,205,465	\$ 71,129,721
Total		\$ 91,409,128	\$ 62,954,145	\$ 51,954,886	\$ 4,922,603	\$ 9,349,074	\$ 33,399,557	\$ 253,989,156

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, Oct 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	111,174	9,324,932	2,414,576	511,124	5,053	70,465	1,402,657	13,728,807
4 to 6 months	21,705	5,226,143	1,569,405	393,970	9,534	44,367	2,105,815	9,349,234
7 to 12 months	15,574	5,979,564	2,212,639	657,648	121,615	176,562	3,552,483	12,700,522
More than 1 year - less than 2 years	15,343	8,737,496	3,864,237	1,515,580	402,145	176,615	5,567,315	20,263,388
More than 2 years - less than 5 years	21,556	20,095,900	12,328,357	6,523,680	960,290	1,063,095	10,330,703	51,301,885
More than 5 years	43,364	42,045,093	40,564,932	42,352,884	3,423,966	7,817,969	10,440,584	146,645,322
Total	228,716	91,409,128	62,954,145	51,954,886	4,922,603	9,349,074	33,399,557	253,989,156

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.