

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,910	\$ 3,919,173	\$ 1,348,673	\$ 1,306,041	\$ 109,164	\$ 497,859	\$ 775,497	\$ 7,956,407
Vacant	1,321	\$ 67,606	\$ 26,803	\$ 239,666	\$ 40,425	\$ 536,335	\$ 1,911	\$ 912,746
TAP **3	14,249	\$ 30,420,969	\$ 4,147,856	\$ 6,594,318	\$ 484,286	\$ 1,505,153	\$ 5,230,039	\$ 48,382,485
WRAP **3	135	\$ 432,411	\$ 72,305	\$ 57,213	\$ 2,922	\$ 5,582	\$ 24,653	\$ 595,087
City, Including 820 **7	1,946	\$ 32,681,033	\$ 12,051,958	\$ 347,286	\$ 2,666	\$ 469,398	\$ 39,500	\$ 45,591,841
Agency and Help Loan receivable	20,055	\$ -	\$ -	\$ 409,942	\$ 182,930	\$ 25,662,274	\$ (131,717)	\$ 26,120,850
Delinquent	228,072	\$ 88,375,644	\$ 61,882,401	\$ 50,927,433	\$ 4,727,416	\$ 9,489,355	\$ 33,724,147	\$ 249,123,996
Non-Delinquent **5	439,002	\$ 32,999,673	\$ 11,297,084	\$ 311,704	\$ 294	\$ 194,708	\$ 2,985,133	\$ 47,788,577
Credit Balances **6	52,778	\$ (14,795,334)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,795,334)
<b>Total</b>		<b>\$ 174,101,175</b>	<b>\$ 90,827,079</b>	<b>\$ 60,193,602</b>	<b>\$ 5,550,104</b>	<b>\$ 38,360,663</b>	<b>\$ 42,649,164</b>	<b>\$ 411,676,656</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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Water Receivables, Jun 2019 and May 2019

Category	Jun 2019	May 2019	1 Month Difference
Bankrupt	\$ 7,956,407	\$ 8,049,806	\$ (93,399)
Vacant	\$ 912,746	\$ 914,710	\$ (1,964)
TAP **3	\$ 48,382,485	\$ 46,999,123	\$ 1,383,362
WRAP **1	\$ 595,087	\$ 794,999	\$ (199,911)
City, Including 820	\$ 45,591,841	\$ 42,495,459	\$ 3,096,382
Agency and Help Loan re	\$ 26,120,850	\$ 26,206,826	\$ (85,976)
Delinquent **2	\$ 249,123,996	\$ 250,234,271	\$ (1,110,275)
Non-Delinquent **2	\$ 47,788,577	\$ 41,705,758	\$ 6,082,819
Credit Balances **2	\$ (14,795,334)	\$ (14,957,221)	\$ 161,887
<b>Total</b>	<b>\$ 411,676,656</b>	<b>\$ 402,443,731</b>	<b>\$ 9,232,925</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, Jun 2019 and Jun 2018

Category	Jun 2019	Jun 2018	1 Year Difference
Bankrupt	\$ 7,956,407	\$ 9,272,575	\$ (1,316,167)
Vacant	\$ 912,746	\$ 1,241,734	\$ (328,988)
TAP **3	\$ 48,382,485	\$ 38,706,029	\$ 9,676,456
WRAP **1	\$ 595,087	\$ 5,226,533	\$ (4,631,446)
City, Including 820	\$ 45,591,841	\$ 41,894,243	\$ 3,697,598
Agency and Help Loan re	\$ 26,120,850	\$ 25,246,714	\$ 874,136
Delinquent **2	\$ 249,123,996	\$ 253,107,122	\$ (3,983,126)
Non-Delinquent **2	\$ 47,788,577	\$ 44,977,289	\$ 2,811,288
Credit Balances **2	\$ (14,795,334)	\$ (16,316,908)	\$ 1,521,574
<b>Total</b>	<b>\$ 411,676,656</b>	<b>\$ 403,355,331</b>	<b>\$ 8,321,325</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.

City of Philadelphia - Department of Revenue  
**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
<b>3 months or less</b>	202,415	\$ 15,235,815	\$ 6,965,998	\$ 4,333,592	\$ 496,655	\$ 244,210	\$ 2,660,564	\$ 29,936,815
<b>4 to 6 months</b>	92,104	\$ 6,714,847	\$ 4,314,285	\$ 2,611,192	\$ 424,840	\$ 1,352,417	\$ 2,400,455	\$ 17,817,694
<b>7 to 12 months</b>	72,592	\$ 9,014,995	\$ 6,352,272	\$ 4,782,596	\$ 553,906	\$ 100,159	\$ 4,190,581	\$ 24,992,931
<b>More than 1 year - less than 2 years</b>	59,666	\$ 13,459,563	\$ 10,091,062	\$ 7,081,160	\$ 413,755	\$ 477,185	\$ 6,051,434	\$ 37,573,629
<b>More than 2 years - less than 5 years</b>	56,228	\$ 21,743,422	\$ 20,375,678	\$ 16,268,824	\$ 838,122	\$ 891,927	\$ 10,351,835	\$ 70,469,876
<b>More than 5 years</b>	43,496	\$ 22,207,001	\$ 13,783,106	\$ 15,850,070	\$ 2,000,138	\$ 6,423,458	\$ 8,069,277	\$ 68,333,051
<b>Total</b>		<b>\$ 88,375,644</b>	<b>\$ 61,882,401</b>	<b>\$ 50,927,433</b>	<b>\$ 4,727,416</b>	<b>\$ 9,489,355</b>	<b>\$ 33,724,147</b>	<b>\$ 249,123,996</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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, Jun 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>	109,867	7,239,498	2,058,634	435,971	4,421	128,413	2,096,995	11,963,914
<b>4 to 6 months</b>	21,999	4,787,639	1,667,830	389,781	19,521	76,150	2,164,142	9,105,075
<b>7 to 12 months</b>	17,095	6,154,646	2,430,307	674,865	142,935	83,135	3,682,239	13,167,686
<b>More than 1 year - less than 2 years</b>	14,088	8,878,167	3,853,770	1,555,793	400,175	186,014	5,501,491	20,375,410
<b>More than 2 years - less than 5 years</b>	21,527	20,344,322	12,249,910	6,443,840	855,956	1,144,564	9,932,249	50,970,586
<b>More than 5 years</b>	43,496	40,971,373	39,621,950	41,427,182	3,304,407	7,871,079	10,347,030	143,541,325
<b>Total</b>	<b>228,072</b>	<b>88,375,644</b>	<b>61,882,401</b>	<b>50,927,433</b>	<b>4,727,416</b>	<b>9,489,355</b>	<b>33,724,147</b>	<b>249,123,996</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.