

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, Jan 2020

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,880	\$ 4,248,753	\$ 1,214,933	\$ 1,353,615	\$ 126,263	\$ 503,891	\$ 786,238	\$ 8,233,692
Vacant	1,274	\$ 67,482	\$ 26,803	\$ 228,647	\$ 38,873	\$ 520,090	\$ 1,911	\$ 883,807
TAP **3	13,235	\$ 27,338,313	\$ 3,793,451	\$ 5,580,634	\$ 885,184	\$ 1,302,304	\$ 5,536,992	\$ 44,436,742
WRAP **3	68	\$ 157,641	\$ 36,184	\$ 22,833	\$ 1,048	\$ 64	\$ 5,032	\$ 222,803
City, Including 820 **7	1,683	\$ 20,208,303	\$ 7,271,455	\$ 30,865	\$ 1,443	\$ 3,912	\$ 29,235	\$ 27,545,212
Agency and Help Loan receivable	18,211	\$ -	\$ -	\$ 383,992	\$ 253,513	\$ 25,461,775	\$ (126,214)	\$ 25,966,518
Delinquent	231,355	\$ 94,525,153	\$ 64,300,443	\$ 52,950,161	\$ 5,134,657	\$ 9,039,535	\$ 33,137,523	\$ 259,087,087
Non-Delinquent **5	442,423	\$ 33,066,463	\$ 11,387,188	\$ 333,821	\$ 651,515	\$ 483,745	\$ 2,616,885	\$ 48,539,539
Credit Balances **6	52,713	\$ (15,042,863)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,042,863)
Total		\$ 164,569,245	\$ 88,030,457	\$ 60,884,568	\$ 7,092,496	\$ 37,315,315	\$ 41,987,602	\$ 399,872,536

**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, Jan 2020 and Dec 2019

Category	Jan 2020	Dec 2019	1 Month Difference
Bankrupt	\$ 8,233,692	\$ 8,130,619	\$ 103,073
Vacant	\$ 883,807	\$ 886,813	\$ (3,006)
TAP **3	\$ 44,436,742	\$ 44,780,394	\$ (343,652)
WRAP **1	\$ 222,803	\$ 289,062	\$ (66,259)
City, Including 820	\$ 27,545,212	\$ 24,131,683	\$ 3,413,529
Agency and Help Loan re	\$ 25,966,518	\$ 26,044,750	\$ (78,232)
Delinquent **2	\$ 259,087,087	\$ 260,037,999	\$ (950,912)
Non-Delinquent **2	\$ 48,539,539	\$ 48,555,116	\$ (15,577)
Credit Balances **2	\$ (15,042,863)	\$ (14,778,589)	\$ (264,274)
Total	\$ 399,872,536	\$ 398,077,846	\$ 1,794,690

Table 3: Comparison of Water Receivables, Jan 2020 and Jan 2019

Category	Jan 2020	Jan 2019	1 Year Difference
Bankrupt	\$ 8,233,692	\$ 8,253,173	\$ (19,481)
Vacant	\$ 883,807	\$ 1,146,949	\$ (263,142)
TAP **3	\$ 44,436,742	\$ 50,196,399	\$ (5,759,657)
WRAP **1	\$ 222,803	\$ 1,257,022	\$ (1,034,220)
City, Including 820	\$ 27,545,212	\$ 29,009,594	\$ (1,464,382)
Agency and Help Loan re	\$ 25,966,518	\$ 26,113,943	\$ (147,425)
Delinquent **2	\$ 259,087,087	\$ 251,686,166	\$ 7,400,921
Non-Delinquent **2	\$ 48,539,539	\$ 46,159,676	\$ 2,379,863
Credit Balances **2	\$ (15,042,863)	\$ (15,300,942)	\$ 258,079
Total	\$ 399,872,536	\$ 398,521,981	\$ 1,350,555

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, Jan 2020

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	204,306	\$ 17,587,451	\$ 7,374,222	\$ 4,569,082	\$ 494,136	\$ 268,163	\$ 1,466,280	\$ 31,759,139
4 to 6 months	96,968	\$ 8,552,834	\$ 4,323,100	\$ 2,850,704	\$ 459,670	\$ 218,305	\$ 1,988,158	\$ 18,392,664
7 to 12 months	74,275	\$ 8,924,438	\$ 6,572,110	\$ 4,798,194	\$ 736,946	\$ 1,321,101	\$ 4,136,675	\$ 26,489,459
More than 1 year - less than 2 years	61,274	\$ 12,877,241	\$ 10,026,634	\$ 7,797,042	\$ 692,636	\$ 254,250	\$ 6,110,217	\$ 37,757,874
More than 2 years - less than 5 years	55,555	\$ 22,798,258	\$ 20,049,852	\$ 15,671,410	\$ 819,020	\$ 739,724	\$ 11,205,268	\$ 71,283,600
More than 5 years	43,361	\$ 23,784,932	\$ 15,954,524	\$ 17,263,730	\$ 1,932,249	\$ 6,237,991	\$ 8,230,924	\$ 73,404,351
Total		\$ 94,525,153	\$ 64,300,443	\$ 52,950,161	\$ 5,134,657	\$ 9,039,535	\$ 33,137,523	\$ 259,087,087

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, Jan 2020

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	106,803	7,931,975	2,106,886	516,834	2,141	73,567	1,076,273	11,707,676
4 to 6 months	25,273	6,816,565	1,835,106	509,464	8,716	83,231	1,748,244	11,001,325
7 to 12 months	18,114	7,493,677	2,658,046	786,109	113,501	163,675	3,664,346	14,879,365
More than 1 year - less than 2 years	15,748	8,556,558	4,209,978	1,523,002	407,955	174,310	5,496,074	20,367,913
More than 2 years - less than 5 years	22,056	20,611,927	12,251,603	6,637,804	1,069,702	782,423	10,684,051	52,037,382
More than 5 years	43,361	43,114,453	41,238,823	42,976,948	3,532,642	7,762,328	10,468,535	149,093,425
Total	231,355	94,525,153	64,300,443	52,950,161	5,134,657	9,039,535	33,137,523	259,087,087

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.