

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,872	\$ 4,242,167	\$ 1,210,505	\$ 1,345,695	\$ 127,717	\$ 499,941	\$ 802,860	\$ 8,228,886
Vacant	1,261	\$ 67,482	\$ 26,803	\$ 225,630	\$ 38,463	\$ 517,658	\$ 1,911	\$ 877,947
TAP **3	13,090	\$ 26,967,657	\$ 3,744,196	\$ 5,430,284	\$ 872,423	\$ 1,284,911	\$ 5,544,060	\$ 43,843,395
WRAP **3	64	\$ 151,054	\$ 35,353	\$ 20,093	\$ 998	\$ -	\$ 4,969	\$ 212,467
City, Including 820 **7	1,704	\$ 21,988,214	\$ 8,302,501	\$ 30,865	\$ 1,443	\$ 3,912	\$ 35,707	\$ 30,362,641
Agency and Help Loan receivable	18,094	\$ -	\$ -	\$ 381,419	\$ 236,738	\$ 25,626,593	\$ (137,548)	\$ 26,100,057
Delinquent	228,391	\$ 95,952,016	\$ 65,144,903	\$ 53,029,994	\$ 5,690,123	\$ 9,238,673	\$ 33,328,095	\$ 262,383,328
Non-Delinquent **5	450,593	\$ 30,409,940	\$ 11,766,384	\$ 451,711	\$ 3,587	\$ 208,987	\$ 2,339,630	\$ 45,180,156
Credit Balances **6	52,067	\$ (14,901,645)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,901,645)
<b>Total</b>		<b>\$ 164,876,885</b>	<b>\$ 90,230,646</b>	<b>\$ 60,915,690</b>	<b>\$ 6,971,493</b>	<b>\$ 37,380,675</b>	<b>\$ 41,919,684</b>	<b>\$ 402,287,232</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, Feb 2020 and Jan 2020

Category	Feb 2020	Jan 2020	1 Month Difference
Bankrupt	\$ 8,228,886	\$ 8,233,692	\$ (4,807)
Vacant	\$ 877,947	\$ 883,807	\$ (5,859)
TAP **3	\$ 43,843,395	\$ 44,436,742	\$ (593,347)
WRAP **1	\$ 212,467	\$ 222,803	\$ (10,335)
City, Including 820	\$ 30,362,641	\$ 27,545,212	\$ 2,817,429
Agency and Help Loan re	\$ 26,100,057	\$ 25,966,518	\$ 133,539
Delinquent **2	\$ 262,383,328	\$ 259,087,087	\$ 3,296,241
Non-Delinquent **2	\$ 45,180,156	\$ 48,539,539	\$ (3,359,383)
Credit Balances **2	\$ (14,901,645)	\$ (15,042,863)	\$ 141,218
<b>Total</b>	<b>\$ 402,287,232</b>	<b>\$ 399,872,536</b>	<b>\$ 2,414,696</b>

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

Category	Feb 2020	Feb 2019	1 Year Difference
Bankrupt	\$ 8,228,886	\$ 7,842,197	\$ 386,688
Vacant	\$ 877,947	\$ 945,084	\$ (67,136)
TAP **3	\$ 43,843,395	\$ 45,086,354	\$ (1,242,959)
WRAP **1	\$ 212,467	\$ 1,176,077	\$ (963,610)
City, Including 820	\$ 30,362,641	\$ 31,253,267	\$ (890,626)
Agency and Help Loan re	\$ 26,100,057	\$ 26,360,855	\$ (260,798)
Delinquent **2	\$ 262,383,328	\$ 251,688,179	\$ 10,695,149
Non-Delinquent **2	\$ 45,180,156	\$ 48,085,513	\$ (2,905,357)
Credit Balances **2	\$ (14,901,645)	\$ (15,259,245)	\$ 357,600
<b>Total</b>	<b>\$ 402,287,232</b>	<b>\$ 397,178,282</b>	<b>\$ 5,108,950</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, Feb 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
<b>3 months or less</b>	201,334	\$ 17,894,168	\$ 7,651,283	\$ 4,335,831	\$ 641,414	\$ 514,569	\$ 1,434,071	\$ 32,471,122
<b>4 to 6 months</b>	98,552	\$ 8,956,724	\$ 4,435,532	\$ 2,784,988	\$ 482,076	\$ 239,095	\$ 2,191,148	\$ 19,089,396
<b>7 to 12 months</b>	75,796	\$ 9,268,627	\$ 6,566,766	\$ 4,860,752	\$ 834,049	\$ 1,285,920	\$ 3,944,824	\$ 26,760,936
<b>More than 1 year - less than 2 years</b>	61,602	\$ 12,560,829	\$ 10,127,300	\$ 7,936,738	\$ 1,012,525	\$ 290,372	\$ 6,177,829	\$ 38,105,431
<b>More than 2 years - less than 5 years</b>	55,337	\$ 23,126,328	\$ 20,097,510	\$ 15,626,555	\$ 808,407	\$ 724,466	\$ 11,311,848	\$ 71,695,182
<b>More than 5 years</b>	43,380	\$ 24,145,341	\$ 16,266,512	\$ 17,485,130	\$ 1,911,653	\$ 6,184,251	\$ 8,268,375	\$ 74,261,261
<b>Total</b>		<b>\$ 95,952,016</b>	<b>\$ 65,144,903</b>	<b>\$ 53,029,994</b>	<b>\$ 5,690,123</b>	<b>\$ 9,238,673</b>	<b>\$ 33,328,095</b>	<b>\$ 262,383,328</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, Feb 2020

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>	102,080	8,156,063	2,341,065	432,362	5,464	313,382	1,062,685	12,311,021
<b>4 to 6 months</b>	25,357	6,661,653	1,791,604	489,852	26,739	66,810	1,902,479	10,939,136
<b>7 to 12 months</b>	19,369	8,110,937	2,680,931	794,904	142,857	165,086	3,440,425	15,335,140
<b>More than 1 year - less than 2 years</b>	16,070	8,657,929	4,479,827	1,542,662	479,919	196,462	5,601,795	20,958,641
<b>More than 2 years - less than 5 years</b>	22,135	20,808,981	12,327,484	6,675,960	1,256,070	786,907	10,823,231	52,678,492
<b>More than 5 years</b>	43,380	43,556,453	41,523,992	43,094,254	3,779,073	7,710,026	10,497,480	150,160,898
<b>Total</b>	<b>228,391</b>	<b>95,952,016</b>	<b>65,144,903</b>	<b>53,029,994</b>	<b>5,690,123</b>	<b>9,238,673</b>	<b>33,328,095</b>	<b>262,383,328</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.