

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, Mar 2020

Category ^{***4}	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ^{***1}	All Other Charges ^{***2}	Total
Bankrupt	3,715	\$ 4,330,602	\$ 1,235,211	\$ 1,347,261	\$ 129,556	\$ 410,506	\$ 792,388	\$ 8,245,525
Vacant	1,132	\$ 67,482	\$ 26,803	\$ 204,481	\$ 33,157	\$ 385,678	\$ 1,911	\$ 719,512
TAP ^{**3}	13,007	\$ 26,802,313	\$ 3,721,115	\$ 5,219,096	\$ 903,223	\$ 1,164,621	\$ 5,415,737	\$ 43,225,967
WRAP ^{**3}	64	\$ 146,395	\$ 34,748	\$ 19,311	\$ 974	\$ -	\$ 4,894	\$ 206,321
City, Including 820 ^{**7}	1,707	\$ 24,179,250	\$ 9,299,941	\$ 30,700	\$ 1,403	\$ 2,753	\$ 56,054	\$ 33,570,100
Agency and Help Loan receivable	17,664	\$ -	\$ -	\$ 377,888	\$ 263,368	\$ 25,445,159	\$ (143,227)	\$ 25,934,839
Delinquent	234,533	\$ 97,066,755	\$ 65,926,151	\$ 52,874,941	\$ 5,567,215	\$ 8,380,824	\$ 32,827,166	\$ 262,642,493
Non-Delinquent ^{**5}	428,926	\$ 28,675,346	\$ 11,741,323	\$ -	\$ 634,784	\$ 83,953	\$ 2,168,432	\$ 43,303,780
Credit Balances ^{**6}	53,039	\$ (15,209,895)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,209,895)
Total		\$ 166,058,247	\$ 91,985,292	\$ 60,073,676	\$ 7,533,681	\$ 35,873,493	\$ 41,123,357	\$ 402,638,643

^{**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, Mar 2020 and Feb 2020

Category	Mar 2020	Feb 2020	1 Month Difference
Bankrupt	\$ 8,245,525	\$ 8,228,886	\$ 16,639
Vacant	\$ 719,512	\$ 877,947	\$ (158,435)
TAP **3	\$ 43,225,967	\$ 43,843,395	\$ (617,427)
WRAP **1	\$ 206,321	\$ 212,467	\$ (6,146)
City, Including 820	\$ 33,570,100	\$ 30,362,641	\$ 3,207,459
Agency and Help Loan re	\$ 25,934,839	\$ 26,100,057	\$ (165,217)
Delinquent **2	\$ 262,642,493	\$ 262,383,328	\$ 259,165
Non-Delinquent **2	\$ 43,303,780	\$ 45,180,156	\$ (1,876,376)
Credit Balances **2	\$ (15,209,895)	\$ (14,901,645)	\$ (308,250)
Total	\$ 402,638,643	\$ 402,287,232	\$ 351,411

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

Category	Mar 2020	Mar 2019	1 Year Difference
Bankrupt	\$ 8,245,525	\$ 7,541,105	\$ 704,419
Vacant	\$ 719,512	\$ 941,623	\$ (222,110)
TAP **3	\$ 43,225,967	\$ 45,494,501	\$ (2,268,534)
WRAP **1	\$ 206,321	\$ 1,079,789	\$ (873,468)
City, Including 820	\$ 33,570,100	\$ 34,231,305	\$ (661,205)
Agency and Help Loan re	\$ 25,934,839	\$ 26,141,605	\$ (206,765)
Delinquent **2	\$ 262,642,493	\$ 251,510,453	\$ 11,132,040
Non-Delinquent **2	\$ 43,303,780	\$ 43,337,957	\$ (34,177)
Credit Balances **2	\$ (15,209,895)	\$ (15,370,639)	\$ 160,744
Total	\$ 402,638,643	\$ 394,907,698	\$ 7,730,944

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, Mar 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	208,024	\$ 18,983,380	\$ 8,019,329	\$ 4,119,050	\$ 631,203	\$ 524,036	\$ 1,381,686	\$ 33,658,453
4 to 6 months	97,354	\$ 8,423,517	\$ 4,428,313	\$ 2,773,150	\$ 469,723	\$ 217,876	\$ 1,919,113	\$ 18,231,507
7 to 12 months	76,463	\$ 9,905,918	\$ 6,631,049	\$ 4,956,693	\$ 812,570	\$ 375,786	\$ 3,779,407	\$ 26,461,374
More than 1 year - less than 2 years	61,663	\$ 12,063,606	\$ 10,143,394	\$ 8,016,478	\$ 988,992	\$ 1,295,658	\$ 6,337,257	\$ 38,845,239
More than 2 years - less than 5 years	55,119	\$ 23,395,646	\$ 20,121,570	\$ 15,587,737	\$ 796,091	\$ 705,676	\$ 11,228,111	\$ 71,834,882
More than 5 years	43,228	\$ 24,294,688	\$ 16,582,496	\$ 17,421,833	\$ 1,868,636	\$ 5,261,792	\$ 8,181,592	\$ 73,611,037
Total		\$ 97,066,755	\$ 65,926,151	\$ 52,874,941	\$ 5,567,215	\$ 8,380,824	\$ 32,827,166	\$ 262,642,493

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, Mar 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	109,606	9,202,837	2,700,518	369,025	4,013	306,335	1,006,669	13,589,398
4 to 6 months	23,554	5,975,715	1,716,887	429,024	16,054	77,057	1,684,108	9,898,845
7 to 12 months	19,865	8,913,261	2,695,534	824,238	126,733	170,694	3,277,434	16,007,895
More than 1 year - less than 2 years	16,177	8,565,746	4,576,805	1,522,252	447,730	181,054	5,751,843	21,045,477
More than 2 years - less than 5 years	22,103	20,731,013	12,376,749	6,657,924	1,237,772	796,614	10,724,087	52,524,018
More than 5 years	43,228	43,678,182	41,859,659	43,072,476	3,734,913	6,849,069	10,383,025	149,576,861
Total	234,533	97,066,755	65,926,151	52,874,941	5,567,215	8,380,824	32,827,166	262,642,493

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.