

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,695	\$ 4,231,809	\$ 1,220,024	\$ 1,334,811	\$ 126,811	\$ 407,571	\$ 787,587	\$ 8,108,613
Vacant	1,131	\$ 67,482	\$ 26,803	\$ 204,211	\$ 33,107	\$ 384,267	\$ 1,911	\$ 717,781
TAP **3	13,070	\$ 26,912,272	\$ 3,738,088	\$ 5,128,919	\$ 908,313	\$ 1,165,380	\$ 5,475,074	\$ 43,327,909
WRAP **3	64	\$ 146,581	\$ 34,989	\$ 19,066	\$ 967	\$ -	\$ 4,853	\$ 206,456
City, Including 820 **7	1,709	\$ 26,257,249	\$ 10,296,057	\$ 30,700	\$ 1,403	\$ 2,753	\$ 59,367	\$ 36,647,529
Agency and Help Loan receivable	17,319	\$ -	\$ -	\$ 375,802	\$ 253,824	\$ 25,225,759	\$ (151,340)	\$ 25,694,148
Delinquent	230,724	99,485,909	68,305,875	52,292,630	5,518,016	8,382,176	33,610,422	267,594,422
Non-Delinquent **5	442,446	\$ 30,410,300	\$ 12,248,534	\$ -	\$ 628,615	\$ 31,591	\$ 2,086,373	\$ 45,405,337
Credit Balances **6	50,009	(15,131,121)	\$ -	\$ -	\$ -	\$ -	\$ -	(15,131,121)
<b>Total</b>		<b>\$ 172,380,480</b>	<b>\$ 95,870,370</b>	<b>\$ 59,386,139</b>	<b>\$ 7,471,056</b>	<b>\$ 35,599,496</b>	<b>\$ 41,874,248</b>	<b>\$ 412,571,074</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.

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Table 2: Comparison of Water Receivables, Apr 2020 and Mar 2020

Category	Apr 2020	Mar 2020	1 Month Difference
Bankrupt	\$ 8,108,613	\$ 8,245,525	\$ (136,912)
Vacant	\$ 717,781	\$ 719,512	\$ (1,731)
TAP **3	\$ 43,327,909	\$ 43,225,967	\$ 101,942
WRAP **1	\$ 206,456	\$ 206,321	\$ 135
City, Including 820	\$ 36,647,529	\$ 33,570,100	\$ 3,077,429
Agency and Help Loan re	\$ 25,694,148	\$ 25,934,839	\$ (240,691)
Delinquent **2	\$ 267,594,422	\$ 262,642,493	\$ 4,951,929
Non-Delinquent **2	\$ 45,405,337	\$ 43,303,780	\$ 2,101,557
Credit Balances **2	\$ (15,131,121)	\$ (15,209,895)	\$ 78,773
<b>Total</b>	<b>\$ 412,571,074</b>	<b>\$ 402,638,643</b>	<b>\$ 9,932,431</b>

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

Category	Apr 2020	Apr 2019	1 Year Difference
Bankrupt	\$ 8,108,613	\$ 7,887,573	\$ 221,040
Vacant	\$ 717,781	\$ 926,979	\$ (209,198)
TAP **3	\$ 43,327,909	\$ 46,755,066	\$ (3,427,156)
WRAP **1	\$ 206,456	\$ 934,423	\$ (727,967)
City, Including 820	\$ 36,647,529	\$ 37,264,691	\$ (617,162)
Agency and Help Loan re	\$ 25,694,148	\$ 25,704,341	\$ (10,192)
Delinquent **2	\$ 267,594,422	\$ 249,409,170	\$ 18,185,252
Non-Delinquent **2	\$ 45,405,337	\$ 44,875,294	\$ 530,042
Credit Balances **2	\$ (15,131,121)	\$ (14,768,183)	\$ (362,938)
<b>Total</b>	<b>\$ 412,571,074</b>	<b>\$ 398,989,354</b>	<b>\$ 13,581,720</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.

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**Table 4: Aging of Delinquent Accounts, Apr 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>	203,984	\$ 19,657,314	\$ 9,338,151	\$ 2,750,432	\$ 622,685	\$ 468,564	\$ 1,470,365	\$ 34,307,291
<b>4 to 6 months</b>	102,170	\$ 8,803,580	\$ 4,616,496	\$ 2,963,101	\$ 463,869	\$ 273,456	\$ 2,118,826	\$ 19,239,132
<b>7 to 12 months</b>	78,739	\$ 10,658,026	\$ 6,780,664	\$ 5,034,624	\$ 801,634	\$ 333,656	\$ 3,795,148	\$ 27,403,645
<b>More than 1 year - less than 2 years</b>	62,502	\$ 12,125,235	\$ 10,240,588	\$ 8,181,827	\$ 977,659	\$ 1,379,151	\$ 6,309,095	\$ 39,213,440
<b>More than 2 years - less than 5 years</b>	55,327	\$ 23,526,431	\$ 20,319,306	\$ 15,551,868	\$ 790,233	\$ 684,749	\$ 11,486,415	\$ 72,359,037
<b>More than 5 years</b>	43,494	\$ 24,715,322	\$ 17,010,669	\$ 17,810,778	\$ 1,861,936	\$ 5,242,599	\$ 8,430,573	\$ 75,071,876
<b>Total</b>		<b>\$ 99,485,909</b>	<b>\$ 68,305,875</b>	<b>\$ 52,292,630</b>	<b>\$ 5,518,016</b>	<b>\$ 8,382,175</b>	<b>\$ 33,610,422</b>	<b>\$ 267,594,422</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.

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Table 5: Aging of Delinquent Accounts for Management, Apr 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>	101,102	9,540,439	3,701,124	122,766	1,348	78,788	1,131,205	14,575,668
<b>4 to 6 months</b>	25,969	6,177,975	1,922,962	348,861	8,025	321,329	1,830,772	10,609,923
<b>7 to 12 months</b>	21,121	9,177,204	2,911,666	733,107	108,286	110,532	3,320,003	16,360,797
<b>More than 1 year - less than 2 years</b>	16,710	9,502,268	4,749,361	1,495,319	421,225	241,706	5,691,908	22,101,833
<b>More than 2 years - less than 5 years</b>	22,328	20,841,609	12,610,468	6,486,501	1,232,917	800,393	10,971,461	52,943,221
<b>More than 5 years</b>	43,494	44,246,415	42,410,294	43,106,076	3,746,215	6,829,428	10,665,074	151,002,979
<b>Total</b>	<b>230,724</b>	<b>99,485,909</b>	<b>68,305,875</b>	<b>52,292,630</b>	<b>5,518,016</b>	<b>8,382,175</b>	<b>33,610,422</b>	<b>267,594,422</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.