

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,644	\$ 4,124,643	\$ 1,171,448	\$ 1,302,464	\$ 123,473	\$ 403,893	\$ 805,759	\$ 7,931,679
Vacant	1,129	\$ 67,482	\$ 26,803	\$ 203,974	\$ 33,057	\$ 384,267	\$ 1,911	\$ 717,495
TAP **3	13,354	\$ 27,310,662	\$ 3,804,199	\$ 5,010,830	\$ 922,190	\$ 1,181,377	\$ 5,560,472	\$ 43,789,595
WRAP **3	63	\$ 144,816	\$ 34,967	\$ 18,768	\$ 967	\$ -	\$ 4,774	\$ 204,293
City, Including 820 **7	1,707	\$ 28,033,897	\$ 11,273,182	\$ 30,700	\$ 1,403	\$ 2,753	\$ 44,130	\$ 39,386,065
Agency and Help Loan receivable	17,047	\$ -	\$ -	\$ 373,404	\$ 244,549	\$ 25,091,167	\$ (148,072)	\$ 25,549,679
Delinquent	219,512	101,327,531	69,257,478	51,728,135	6,071,404	8,320,775	33,736,522	270,441,162
Non-Delinquent **5	443,240	\$ 32,021,454	\$ 11,810,470	\$ -	\$ 3,950	\$ 1,377	\$ 2,652,709	\$ 46,489,887
Credit Balances **6	52,641	(15,166,806)	\$ -	\$ -	\$ -	\$ -	\$ -	(15,166,806)
Total		\$ 177,863,680	\$ 97,378,547	\$ 58,668,276	\$ 7,400,993	\$ 35,385,609	\$ 42,658,205	\$ 419,343,049

**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, May 2020 and Apr 2020

Category	May 2020	Apr 2020	1 Month Difference
Bankrupt	\$ 7,931,679	\$ 8,108,613	\$ (176,933)
Vacant	\$ 717,495	\$ 717,781	\$ (287)
TAP **3	\$ 43,789,595	\$ 43,327,909	\$ 461,686
WRAP **1	\$ 204,293	\$ 206,456	\$ (2,164)
City, Including 820	\$ 39,386,065	\$ 36,647,529	\$ 2,738,535
Agency and Help Loan re	\$ 25,549,679	\$ 25,694,148	\$ (144,469)
Delinquent **2	\$ 270,441,162	\$ 267,594,422	\$ 2,846,740
Non-Delinquent **2	\$ 46,489,887	\$ 45,405,337	\$ 1,084,551
Credit Balances **2	\$ (15,166,806)	\$ (15,131,121)	\$ (35,685)
Total	\$ 419,343,049	\$ 412,571,074	\$ 6,771,975

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

Category	May 2020	May 2019	1 Year Difference
Bankrupt	\$ 7,931,679	\$ 8,049,806	\$ (118,126)
Vacant	\$ 717,495	\$ 914,710	\$ (197,215)
TAP **3	\$ 43,789,595	\$ 46,999,123	\$ (3,209,528)
WRAP **1	\$ 204,293	\$ 794,999	\$ (590,706)
City, Including 820	\$ 39,386,065	\$ 42,495,459	\$ (3,109,394)
Agency and Help Loan re	\$ 25,549,679	\$ 26,206,826	\$ (657,147)
Delinquent **2	\$ 270,441,162	\$ 250,234,271	\$ 20,206,891
Non-Delinquent **2	\$ 46,489,887	\$ 41,705,758	\$ 4,784,130
Credit Balances **2	\$ (15,166,806)	\$ (14,957,221)	\$ (209,585)
Total	\$ 419,343,049	\$ 402,443,731	\$ 16,899,318

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, May 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	192,315	\$ 19,909,452	\$ 9,257,006	\$ 1,588,806	\$ 615,662	\$ 114,392	\$ 1,482,922	\$ 32,968,018
4 to 6 months	105,274	\$ 9,322,969	\$ 4,876,156	\$ 2,993,728	\$ 608,648	\$ 558,007	\$ 1,921,148	\$ 20,280,440
7 to 12 months	81,124	\$ 11,437,491	\$ 7,003,510	\$ 4,989,529	\$ 883,852	\$ 359,356	\$ 3,762,780	\$ 28,436,352
More than 1 year - less than 2 years	63,077	\$ 12,195,972	\$ 10,329,899	\$ 8,274,581	\$ 1,122,570	\$ 1,373,589	\$ 6,454,156	\$ 39,750,666
More than 2 years - less than 5 years	54,634	\$ 23,516,056	\$ 20,421,530	\$ 15,752,902	\$ 916,882	\$ 693,340	\$ 11,550,192	\$ 72,850,922
More than 5 years	43,647	\$ 24,945,591	\$ 17,369,377	\$ 18,128,589	\$ 1,923,790	\$ 5,222,091	\$ 8,565,325	\$ 76,154,764
Total		\$ 101,327,531	\$ 69,257,478	\$ 51,728,135	\$ 6,071,404	\$ 8,320,775	\$ 33,736,522	\$ 270,441,162

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, May 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	86,739	9,298,141	3,309,795	23,325	3,404	53,479	1,207,575	13,895,719
4 to 6 months	26,760	6,470,753	2,292,456	237,823	28,747	346,679	1,643,874	11,020,332
7 to 12 months	22,709	10,048,420	3,087,240	682,977	160,013	96,342	3,344,250	17,419,241
More than 1 year - less than 2 years	17,303	10,060,570	5,050,794	1,439,186	505,091	243,567	5,741,989	23,041,243
More than 2 years - less than 5 years	22,354	20,876,516	12,667,238	6,264,014	1,396,630	777,707	11,024,672	53,006,648
More than 5 years	43,647	44,573,131	42,849,956	43,080,810	3,977,519	6,803,001	10,774,161	152,057,979
Total	219,512	101,327,531	69,257,478	51,728,135	6,071,404	8,320,775	33,736,522	270,441,162

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.