

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,646	\$ 4,125,323	\$ 1,163,145	\$ 1,295,027	\$ 123,711	\$ 400,033	\$ 805,298	\$ 7,912,535
Vacant	1,129	\$ 67,482	\$ 26,803	\$ 203,974	\$ 33,057	\$ 384,267	\$ 1,911	\$ 717,495
TAP **3	13,481	\$ 27,462,211	\$ 3,835,445	\$ 4,893,892	\$ 954,667	\$ 1,178,820	\$ 5,597,006	\$ 43,921,905
WRAP **3	63	\$ 146,919	\$ 35,378	\$ 18,679	\$ 967	\$ -	\$ 4,702	\$ 206,645
City, Including 820 **7	1,708	\$ 30,106,672	\$ 12,265,408	\$ 30,696	\$ 1,403	\$ 2,753	\$ 71,090	\$ 42,478,022
Agency and Help Loan receivable	16,938	\$ -	\$ -	\$ 370,675	\$ 278,857	\$ 24,896,756	\$ (151,951)	\$ 25,382,333
Delinquent	226,530	103,370,920	70,500,797	51,148,467	5,998,467	8,267,203	34,005,920	273,291,021
Non-Delinquent **5	437,153	\$ 30,847,614	\$ 12,074,024	\$ -	\$ 633,798	\$ 152,207	\$ 2,085,105	\$ 45,792,683
Credit Balances **6	52,241	(15,600,161)	\$ -	\$ -	\$ -	\$ -	\$ -	(15,600,161)
<b>Total</b>		<b>\$ 180,526,981</b>	<b>\$ 99,900,999</b>	<b>\$ 57,961,410</b>	<b>\$ 8,024,928</b>	<b>\$ 35,282,038</b>	<b>\$ 42,419,081</b>	<b>\$ 424,102,478</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, June 2020 and May 2020

Category	June 2020	May 2020	1 Month Difference
Bankrupt	\$ 7,912,535	\$ 7,931,679	\$ (19,144)
Vacant	\$ 717,495	\$ 717,495	\$ (0)
TAP **3	\$ 43,921,905	\$ 43,789,595	\$ 132,310
WRAP **1	\$ 206,645	\$ 204,293	\$ 2,353
City, Including 820	\$ 42,478,022	\$ 39,386,065	\$ 3,091,957
Agency and Help Loan re	\$ 25,382,333	\$ 25,549,679	\$ (167,347)
Delinquent **2	\$ 273,291,021	\$ 270,441,162	\$ 2,849,859
Non-Delinquent **2	\$ 45,792,683	\$ 46,489,887	\$ (697,205)
Credit Balances **2	\$ (15,600,161)	\$ (15,166,806)	\$ (433,355)
<b>Total</b>	<b>\$ 424,102,478</b>	<b>\$ 419,343,049</b>	<b>\$ 4,759,428</b>

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

Category	June 2020	June 2019	1 Year Difference
Bankrupt	\$ 7,912,535	\$ 7,956,407	\$ (43,872)
Vacant	\$ 717,495	\$ 912,746	\$ (195,252)
TAP **3	\$ 43,921,905	\$ 48,382,485	\$ (4,460,579)
WRAP **1	\$ 206,645	\$ 595,087	\$ (388,442)
City, Including 820	\$ 42,478,022	\$ 45,591,841	\$ (3,113,819)
Agency and Help Loan re	\$ 25,382,333	\$ 26,120,850	\$ (738,518)
Delinquent **2	\$ 273,291,021	\$ 249,123,996	\$ 24,167,025
Non-Delinquent **2	\$ 45,792,683	\$ 47,788,577	\$ (1,995,894)
Credit Balances **2	\$ (15,600,161)	\$ (14,795,334)	\$ (804,827)
<b>Total</b>	<b>\$ 424,102,478</b>	<b>\$ 411,676,656</b>	<b>\$ 12,425,822</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, June 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>	195,754	\$ 21,098,820	\$ 9,460,140	\$ 534,002	\$ 604,566	\$ 46,473	\$ 1,511,897	\$ 33,255,689
<b>4 to 6 months</b>	108,087	\$ 9,510,938	\$ 5,122,291	\$ 3,031,370	\$ 597,298	\$ 536,727	\$ 2,031,538	\$ 20,829,930
<b>7 to 12 months</b>	82,535	\$ 11,796,109	\$ 7,167,963	\$ 5,034,534	\$ 871,437	\$ 394,322	\$ 3,427,509	\$ 28,691,641
<b>More than 1 year - less than 2 years</b>	63,652	\$ 12,343,248	\$ 10,476,500	\$ 8,295,113	\$ 1,105,232	\$ 1,402,545	\$ 6,549,655	\$ 40,172,211
<b>More than 2 years - less than 5 years</b>	54,924	\$ 23,498,307	\$ 20,552,641	\$ 15,877,713	\$ 905,343	\$ 688,720	\$ 11,828,324	\$ 73,351,002
<b>More than 5 years</b>	43,877	\$ 25,123,500	\$ 17,721,263	\$ 18,375,735	\$ 1,914,591	\$ 5,198,415	\$ 8,656,997	\$ 76,990,548
<b>Total</b>		<b>\$ 103,370,920</b>	<b>\$ 70,500,797</b>	<b>\$ 51,148,467</b>	<b>\$ 5,998,467</b>	<b>\$ 8,267,203</b>	<b>\$ 34,005,920</b>	<b>\$ 273,291,021</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, June 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>	90,694	9,544,245	3,299,286	967	2,459	13,216	1,298,932	14,159,104
<b>4 to 6 months</b>	28,422	6,892,555	2,612,391	139,699	15,701	343,772	1,725,575	11,729,694
<b>7 to 12 months</b>	23,224	10,308,490	3,202,536	590,957	139,034	121,344	3,075,826	17,438,187
<b>More than 1 year - less than 2 years</b>	17,777	10,783,408	5,229,075	1,371,579	480,862	228,041	5,796,254	23,889,266
<b>More than 2 years - less than 5 years</b>	22,536	20,912,141	12,766,936	6,094,272	1,385,641	775,864	11,287,446	53,222,124
<b>More than 5 years</b>	43,877	44,930,082	43,390,573	42,950,993	3,974,771	6,784,965	10,821,886	152,852,646
<b>Total</b>	<b>226,530</b>	<b>103,370,920</b>	<b>70,500,797</b>	<b>51,148,467</b>	<b>5,998,467</b>	<b>8,267,203</b>	<b>34,005,920</b>	<b>273,291,021</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.