

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,564	\$ 4,042,916	\$ 1,143,208	\$ 1,267,992	\$ 121,207	\$ 396,355	\$ 779,845	\$ 7,751,523
Vacant	1,125	\$ 67,482	\$ 26,803	\$ 203,883	\$ 32,987	\$ 384,257	\$ 1,911	\$ 717,324
TAP **3	13,516	\$ 27,561,090	\$ 3,848,254	\$ 4,660,032	\$ 960,262	\$ 1,173,838	\$ 5,632,594	\$ 43,835,943
WRAP **3	62	\$ 147,600	\$ 35,373	\$ 18,383	\$ 967	\$ -	\$ 4,666	\$ 206,990
City, Including 820 **7	1,586	\$ 2,545,704	\$ 1,068,805	\$ 4,865	\$ 283	\$ 437	\$ (14,920)	\$ 3,605,174
Agency and Help Loan receivable	16,726	\$ -	\$ -	\$ 367,660	\$ 266,221	\$ 24,528,231	\$ (159,204)	\$ 24,990,371
Delinquent	210,816	102,658,794	70,817,778	50,471,449	5,931,992	8,115,927	33,875,043	271,870,163
Non-Delinquent **5	382,230	\$ 28,757,598	\$ 10,760,649	\$ -	\$ 592,731	\$ 23,531	\$ 4,477,027	\$ 44,611,396
Credit Balances **6	65,972	(16,233,619)	\$ -	\$ -	\$ -	\$ -	\$ -	(16,233,619)
<b>Total</b>		<b>\$ 149,547,566</b>	<b>\$ 87,700,869</b>	<b>\$ 56,994,263</b>	<b>\$ 7,906,651</b>	<b>\$ 34,622,577</b>	<b>\$ 44,596,964</b>	<b>\$ 381,355,265</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, July 2020 and June 2020

Category	July 2020	June 2020	1 Month Difference
Bankrupt	\$ 7,751,523	\$ 7,912,535	\$ (161,012)
Vacant	\$ 717,324	\$ 717,495	\$ (171)
TAP **3	\$ 43,835,943	\$ 43,921,905	\$ (85,962)
WRAP **1	\$ 206,990	\$ 206,645	\$ 345
City, Including 820	\$ 3,605,174	\$ 42,478,022	\$ (38,872,848)
Agency and Help Loan re	\$ 24,990,371	\$ 25,382,333	\$ (391,962)
Delinquent **2	\$ 271,870,163	\$ 273,291,021	\$ (1,420,858)
Non-Delinquent **2	\$ 44,611,396	\$ 45,792,683	\$ (1,181,287)
Credit Balances **2	\$ (16,233,619)	\$ (15,600,161)	\$ (633,458)
<b>Total</b>	<b>\$ 381,355,265</b>	<b>\$ 424,102,478</b>	<b>\$ (42,747,213)</b>

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

Category	July 2020	July 2019	1 Year Difference
Bankrupt	\$ 7,751,523	\$ 7,594,445	\$ 157,079
Vacant	\$ 717,324	\$ 907,885	\$ (190,561)
TAP **3	\$ 43,835,943	\$ 45,666,569	\$ (1,830,626)
WRAP **1	\$ 206,990	\$ 464,779	\$ (257,789)
City, Including 820	\$ 3,605,174	\$ 49,506,866	\$ (45,901,692)
Agency and Help Loan re	\$ 24,990,371	\$ 26,170,546	\$ (1,180,175)
Delinquent **2	\$ 271,870,163	\$ 252,763,674	\$ 19,106,489
Non-Delinquent **2	\$ 44,611,396	\$ 40,921,429	\$ 3,689,967
Credit Balances **2	\$ (16,233,619)	\$ (15,062,414)	\$ (1,171,205)
<b>Total</b>	<b>\$ 381,355,265</b>	<b>\$ 408,933,780</b>	<b>\$ (27,578,515)</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, July 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>	177,735	\$ 19,852,176	\$ 9,076,191	\$ -	\$ 619,331	\$ 44,322	\$ 1,475,277	\$ 31,067,082
<b>4 to 6 months</b>	105,129	\$ 9,313,296	\$ 5,229,792	\$ 2,419,307	\$ 585,995	\$ 450,998	\$ 1,745,065	\$ 19,744,234
<b>7 to 12 months</b>	83,530	\$ 12,352,239	\$ 7,287,041	\$ 5,279,661	\$ 851,450	\$ 426,167	\$ 3,535,156	\$ 29,731,412
<b>More than 1 year - less than 2 years</b>	63,855	\$ 12,486,801	\$ 10,591,497	\$ 8,268,808	\$ 1,085,594	\$ 1,351,730	\$ 6,464,598	\$ 40,248,961
<b>More than 2 years - less than 5 years</b>	54,996	\$ 23,367,802	\$ 20,590,122	\$ 15,936,533	\$ 890,494	\$ 668,447	\$ 11,836,205	\$ 73,289,540
<b>More than 5 years</b>	43,937	\$ 25,286,481	\$ 18,043,135	\$ 18,567,140	\$ 1,899,127	\$ 5,174,263	\$ 8,818,742	\$ 77,788,935
<b>Total</b>		<b>\$ 102,658,794</b>	<b>\$ 70,817,778</b>	<b>\$ 50,471,449</b>	<b>\$ 5,931,992</b>	<b>\$ 8,115,927</b>	<b>\$ 33,875,043</b>	<b>\$ 271,870,163</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, July 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>	78,023	8,048,738	2,936,113	-	1,038	7,353	1,211,125	12,204,366
<b>4 to 6 months</b>	24,574	6,376,118	2,408,381	55,908	12,263	101,502	1,546,346	10,500,518
<b>7 to 12 months</b>	23,595	10,598,511	3,372,042	490,683	121,961	368,188	3,149,817	18,101,202
<b>More than 1 year - less than 2 years</b>	17,990	11,434,919	5,354,243	1,308,251	454,771	138,663	5,741,223	24,432,117
<b>More than 2 years - less than 5 years</b>	22,697	20,902,475	12,968,537	5,873,150	1,366,709	765,501	11,264,233	53,140,429
<b>More than 5 years</b>	43,937	45,298,032	43,778,462	42,743,457	3,975,250	6,734,720	10,962,300	153,491,530
<b>Total</b>	<b>210,816</b>	<b>102,658,794</b>	<b>70,817,778</b>	<b>50,471,449</b>	<b>5,931,992</b>	<b>8,115,927</b>	<b>33,875,043</b>	<b>271,870,163</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.