

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,452	\$ 3,727,946	\$ 1,129,383	\$ 1,204,528	\$ 119,608	\$ 373,021	\$ 694,009	\$ 7,248,493
Vacant	1,121	\$ 67,482	\$ 26,803	\$ 203,604	\$ 32,887	\$ 384,201	\$ 1,911	\$ 716,888
TAP **3	13,528	\$ 27,670,090	\$ 3,869,162	\$ 3,522,652	\$ 983,422	\$ 1,169,294	\$ 5,664,075	\$ 42,878,568
WRAP **3	60	\$ 143,981	\$ 35,377	\$ 17,670	\$ 884	\$ -	\$ 4,594	\$ 202,506
City, Including 820 **7	1,597	\$ 8,089,567	\$ 3,047,024	\$ 4,864	\$ 283	\$ 437	\$ (67,553)	\$ 11,074,621
Agency and Help Loan receivable	16,371	\$ -	\$ -	\$ 360,382	\$ 255,392	\$ 24,136,051	\$ (157,372)	\$ 24,579,646
Delinquent	205,683	\$ 105,269,119	\$ 71,492,545	\$ 49,293,401	\$ 6,324,983	\$ 7,928,707	\$ 32,782,249	\$ 273,089,864
Non-Delinquent **5	416,395	\$ 32,644,502	\$ 11,400,514	\$ -	\$ 600,015	\$ 35,025	\$ 5,750,688	\$ 50,452,352
Credit Balances **6	55,813	\$ (16,024,741)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,024,741)
<b>Total</b>		<b>\$ 161,587,947</b>	<b>\$ 91,000,806</b>	<b>\$ 54,607,101</b>	<b>\$ 8,317,474</b>	<b>\$ 34,026,735</b>	<b>\$ 44,672,602</b>	<b>\$ 394,218,197</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, Sep 2020 and Aug 2020

Category	Sep 2020	Aug 2020	1 Month Difference
Bankrupt	\$ 7,248,493	\$ 7,669,288	\$ (420,795)
Vacant	\$ 716,888	\$ 717,102	\$ (214)
TAP **3	\$ 42,878,568	\$ 42,972,021	\$ (93,452)
WRAP **1	\$ 202,506	\$ 205,838	\$ (3,332)
City, Including 820	\$ 11,074,621	\$ 7,412,965	\$ 3,661,657
Agency and Help Loan re	\$ 24,579,646	\$ 24,696,210	\$ (116,565)
Delinquent **2	\$ 273,089,864	\$ 273,980,304	\$ (890,440)
Non-Delinquent **2	\$ 50,452,352	\$ 50,796,305	\$ (343,954)
Credit Balances **2	\$ (16,024,741)	\$ (16,268,057)	\$ 243,316
<b>Total</b>	<b>\$ 394,218,197</b>	<b>\$ 392,181,976</b>	<b>\$ 2,036,221</b>

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

Category	Sep 2020	Sep 2019	1 Year Difference
Bankrupt	\$ 7,248,493	\$ 7,645,136	\$ (396,643)
Vacant	\$ 716,888	\$ 900,852	\$ (183,964)
TAP **3	\$ 42,878,568	\$ 45,439,185	\$ (2,560,617)
WRAP **1	\$ 202,506	\$ 353,260	\$ (150,753)
City, Including 820	\$ 11,074,621	\$ 13,622,818	\$ (2,548,196)
Agency and Help Loan re	\$ 24,579,646	\$ 26,198,673	\$ (1,619,027)
Delinquent **2	\$ 273,089,864	\$ 252,786,061	\$ 20,303,803
Non-Delinquent **2	\$ 50,452,352	\$ 48,033,426	\$ 2,418,926
Credit Balances **2	\$ (16,024,741)	\$ (15,276,985)	\$ (747,756)
<b>Total</b>	<b>\$ 394,218,197</b>	<b>\$ 379,702,425</b>	<b>\$ 14,515,773</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, Sep 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>	173,340	\$ 20,374,236	\$ 8,348,876	\$ -	\$ 579,982	\$ 21,259	\$ 919,566	\$ 30,243,533
<b>4 to 6 months</b>	99,758	\$ 9,861,578	\$ 5,228,232	\$ 480,734	\$ 569,745	\$ 39,471	\$ 1,017,694	\$ 17,197,246
<b>7 to 12 months</b>	86,883	\$ 12,903,507	\$ 7,731,917	\$ 5,259,575	\$ 990,466	\$ 695,315	\$ 3,380,041	\$ 30,960,404
<b>More than 1 year - less than 2 years</b>	65,540	\$ 13,295,975	\$ 10,865,122	\$ 8,441,599	\$ 1,262,743	\$ 1,437,533	\$ 6,248,005	\$ 41,550,897
<b>More than 2 years - less than 5 years</b>	55,075	\$ 23,289,537	\$ 20,697,306	\$ 16,074,255	\$ 1,051,685	\$ 575,529	\$ 12,197,149	\$ 73,885,346
<b>More than 5 years</b>	44,028	\$ 25,544,285	\$ 18,621,092	\$ 19,037,238	\$ 1,870,362	\$ 5,159,600	\$ 9,019,793	\$ 79,252,438
<b>Total</b>		<b>\$ 105,269,119</b>	<b>\$ 71,492,545</b>	<b>\$ 49,293,401</b>	<b>\$ 6,324,983</b>	<b>\$ 7,928,707</b>	<b>\$ 32,782,249</b>	<b>\$ 273,089,864</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, Sep 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	74,699	7,991,136	2,186,297	-	4,575	11,782	699,035	10,892,665
4 to 6 months	19,481	5,501,464	1,946,928	603	16,070	8,792	890,494	8,364,350
7 to 12 months	25,011	11,198,231	3,781,355	280,460	151,655	389,538	2,989,890	18,791,130
More than 1 year - less than 2 years	19,394	13,244,224	5,763,439	1,158,097	510,407	125,003	5,525,111	26,326,328
More than 2 years - less than 5 years	23,070	21,648,716	13,421,217	5,530,507	1,494,762	736,274	11,515,058	54,346,337
More than 5 years	44,028	45,685,348	44,393,309	42,323,735	4,147,514	6,657,317	11,162,661	154,369,054
<b>Total</b>	<b>205,683</b>	<b>105,269,119</b>	<b>71,492,545</b>	<b>49,293,401</b>	<b>6,324,983</b>	<b>7,928,707</b>	<b>32,782,249</b>	<b>273,089,864</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.