

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,392	\$ 3,656,360	\$ 1,102,126	\$ 1,175,716	\$ 116,951	\$ 357,820	\$ 669,471	\$ 7,078,444
Vacant	1,120	\$ 67,482	\$ 26,803	\$ 203,392	\$ 32,847	\$ 384,201	\$ 1,911	\$ 716,636
TAP **3	13,528	\$ 27,690,159	\$ 3,873,468	\$ 3,296,262	\$ 985,795	\$ 1,165,314	\$ 5,697,534	\$ 42,708,405
WRAP **3	60	\$ 146,923	\$ 35,929	\$ 17,885	\$ 831	\$ -	\$ 4,557	\$ 206,126
City, Including 820 **7	1,601	\$ 11,092,590	\$ 4,074,292	\$ 4,864	\$ 283	\$ 437	\$ (49,598)	\$ 15,122,868
Agency and Help Loan receivable	16,198	\$ -	\$ -	\$ 358,879	\$ 246,629	\$ 23,732,428	\$ (146,536)	\$ 24,176,009
Delinquent	212,739	\$ 107,829,183	\$ 72,969,570	\$ 48,727,427	\$ 6,263,345	\$ 7,837,098	\$ 33,498,742	\$ 277,140,037
Non-Delinquent **5	445,573	\$ 32,600,294	\$ 12,064,769	\$ -	\$ 562,974	\$ 58,688	\$ 5,590,872	\$ 50,901,532
Credit Balances **6	52,720	\$ (15,816,910)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,816,910)
Total		\$ 167,266,080	\$ 94,146,958	\$ 53,784,424	\$ 8,209,656	\$ 33,535,986	\$ 45,266,954	\$ 402,233,146

**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, Oct 2020 and Sep 2020

Category	Oct 2020	Sep 2020	1 Month Difference
Bankrupt	\$ 7,078,444	\$ 7,248,493	\$ (170,049)
Vacant	\$ 716,636	\$ 716,888	\$ (252)
TAP **3	\$ 42,708,405	\$ 42,878,568	\$ (170,163)
WRAP **1	\$ 206,126	\$ 202,506	\$ 3,620
City, Including 820	\$ 15,122,868	\$ 11,074,621	\$ 4,048,246
Agency and Help Loan re	\$ 24,176,009	\$ 24,579,646	\$ (403,637)
Delinquent **2	\$ 277,140,037	\$ 273,089,864	\$ 4,050,173
Non-Delinquent **2	\$ 50,901,532	\$ 50,452,352	\$ 449,180
Credit Balances **2	\$ (15,816,910)	\$ (16,024,741)	\$ 207,830
Total	\$ 402,233,146	\$ 394,218,197	\$ 8,014,949

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

Category	Oct 2020	Oct 2019	1 Year Difference
Bankrupt	\$ 7,078,444	\$ 7,745,518	\$ (667,074)
Vacant	\$ 716,636	\$ 893,072	\$ (176,436)
TAP **3	\$ 42,708,405	\$ 46,052,456	\$ (3,344,051)
WRAP **1	\$ 206,126	\$ 326,048	\$ (119,923)
City, Including 820	\$ 15,122,868	\$ 18,275,925	\$ (3,153,057)
Agency and Help Loan re	\$ 24,176,009	\$ 26,176,043	\$ (2,000,034)
Delinquent **2	\$ 277,140,037	\$ 253,989,156	\$ 23,150,880
Non-Delinquent **2	\$ 50,901,532	\$ 47,105,367	\$ 3,796,165
Credit Balances **2	\$ (15,816,910)	\$ (14,538,426)	\$ (1,278,484)
Total	\$ 402,233,146	\$ 386,025,160	\$ 16,207,986

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, Oct 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	181,085	\$ 21,824,601	\$ 9,028,847	\$ -	\$ 594,584	\$ 28,450	\$ 1,938,360	\$ 33,430,331
4 to 6 months	97,862	\$ 10,269,047	\$ 5,304,073	\$ -	\$ 559,795	\$ 7,776	\$ 737,247	\$ 16,877,725
7 to 12 months	87,357	\$ 12,918,835	\$ 7,939,983	\$ 4,861,112	\$ 972,011	\$ 662,846	\$ 3,351,104	\$ 30,705,475
More than 1 year - less than 2 years	66,498	\$ 13,863,740	\$ 10,999,721	\$ 8,500,901	\$ 1,243,458	\$ 1,458,479	\$ 6,087,398	\$ 42,153,573
More than 2 years - less than 5 years	55,704	\$ 23,282,896	\$ 20,764,942	\$ 16,330,524	\$ 1,037,578	\$ 562,496	\$ 12,230,783	\$ 74,209,086
More than 5 years	44,086	\$ 25,670,064	\$ 18,932,005	\$ 19,034,891	\$ 1,855,919	\$ 5,117,051	\$ 9,153,850	\$ 79,763,846
Total		\$ 107,829,183	\$ 72,969,570	\$ 48,727,427	\$ 6,263,345	\$ 7,837,098	\$ 33,498,742	\$ 277,140,037

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, Oct 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	81,533	8,773,363	2,698,439	-	2,007	16,061	1,683,851	13,179,396
4 to 6 months	19,108	5,372,494	1,851,431	-	9,266	6,069	601,282	7,842,817
7 to 12 months	24,650	11,514,028	4,026,307	194,896	129,960	356,068	3,003,642	19,228,141
More than 1 year - less than 2 years	19,664	14,175,628	5,779,433	1,055,924	478,752	129,520	5,418,776	27,041,044
More than 2 years - less than 5 years	23,698	21,950,536	13,705,156	5,388,484	1,488,773	712,878	11,523,495	54,770,670
More than 5 years	44,086	46,043,135	44,908,803	42,088,123	4,154,587	6,616,502	11,267,696	155,077,969
Total	212,739	107,829,183	72,969,570	48,727,427	6,263,345	7,837,098	33,498,742	277,140,037

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.