

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,372	\$ 3,638,486	\$ 1,094,835	\$ 1,168,920	\$ 117,009	\$ 356,828	\$ 675,853	\$ 7,051,968
Vacant	1,119	\$ 67,482	\$ 26,803	\$ 203,338	\$ 32,837	\$ 384,078	\$ 1,911	\$ 716,450
TAP **3	13,553	\$ 27,647,368	\$ 3,875,448	\$ 3,129,177	\$ 985,815	\$ 1,172,373	\$ 5,723,251	\$ 42,533,306
WRAP **3	56	\$ 130,143	\$ 33,683	\$ 14,906	\$ 750	\$ -	\$ 4,517	\$ 183,998
City, Including 820 **7	1,599	\$ 12,510,850	\$ 5,015,733	\$ 4,864	\$ 268	\$ 437	\$ (47,238)	\$ 17,484,913
Agency and Help Loan receivable	16,121	\$ -	\$ -	\$ 356,770	\$ 237,511	\$ 23,715,357	\$ (149,505)	\$ 24,146,038
Delinquent	216,372	\$ 110,991,500	\$ 73,990,936	\$ 48,269,622	\$ 6,736,195	\$ 7,774,784	\$ 35,607,880	\$ 283,397,987
Non-Delinquent **5	443,792	\$ 30,983,986	\$ 11,867,424	\$ -	\$ 1,940	\$ 99,669	\$ 5,531,933	\$ 48,488,805
Credit Balances **6	52,464	\$ (15,571,653)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,571,653)
<b>Total</b>		<b>\$ 170,398,161</b>	<b>\$ 95,904,861</b>	<b>\$ 53,147,598</b>	<b>\$ 8,112,326</b>	<b>\$ 33,503,526</b>	<b>\$ 47,348,601</b>	<b>\$ 408,431,810</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, Nov 2020 and Oct 2020

Category	Nov 2020	Oct 2020	1 Month Difference
Bankrupt	\$ 7,051,968	\$ 7,078,444	\$ (26,476)
Vacant	\$ 716,450	\$ 716,636	\$ (186)
TAP **3	\$ 42,533,306	\$ 42,708,405	\$ (175,100)
WRAP **1	\$ 183,998	\$ 206,126	\$ (22,128)
City, Including 820	\$ 17,484,913	\$ 15,122,868	\$ 2,362,045
Agency and Help Loan re	\$ 24,146,038	\$ 24,176,009	\$ (29,971)
Delinquent **2	\$ 283,397,987	\$ 277,140,037	\$ 6,257,950
Non-Delinquent **2	\$ 48,488,805	\$ 50,901,532	\$ (2,412,727)
Credit Balances **2	\$ (15,571,653)	\$ (15,816,910)	\$ 245,257
<b>Total</b>	<b>\$ 408,431,810</b>	<b>\$ 402,233,146</b>	<b>\$ 6,198,664</b>

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

Category	Nov 2020	Nov 2019	1 Year Difference
Bankrupt	\$ 7,051,968	\$ 8,005,919	\$ (953,951)
Vacant	\$ 716,450	\$ 889,277	\$ (172,827)
TAP **3	\$ 42,533,306	\$ 45,647,641	\$ (3,114,335)
WRAP **1	\$ 183,998	\$ 306,979	\$ (122,981)
City, Including 820	\$ 17,484,913	\$ 21,382,678	\$ (3,897,765)
Agency and Help Loan re	\$ 24,146,038	\$ 26,162,262	\$ (2,016,224)
Delinquent **2	\$ 283,397,987	\$ 256,275,183	\$ 27,122,804
Non-Delinquent **2	\$ 48,488,805	\$ 44,384,303	\$ 4,104,502
Credit Balances **2	\$ (15,571,653)	\$ (14,808,700)	\$ (762,953)
<b>Total</b>	<b>\$ 408,431,810</b>	<b>\$ 388,245,541</b>	<b>\$ 20,186,269</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, Nov 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>	185,105	\$ 22,934,163	\$ 9,071,946	\$ -	\$ 569,057	\$ 45,635	\$ 4,049,426	\$ 36,698,256
<b>4 to 6 months</b>	100,270	\$ 11,020,840	\$ 5,448,440	\$ -	\$ 561,668	\$ 13,765	\$ 944,833	\$ 17,989,268
<b>7 to 12 months</b>	87,819	\$ 13,354,847	\$ 8,141,982	\$ 3,956,012	\$ 1,097,614	\$ 575,600	\$ 2,948,508	\$ 30,074,128
<b>More than 1 year - less than 2 years</b>	68,192	\$ 14,543,885	\$ 11,167,612	\$ 8,619,493	\$ 1,418,023	\$ 1,501,914	\$ 6,054,303	\$ 43,305,063
<b>More than 2 years - less than 5 years</b>	55,791	\$ 23,334,318	\$ 20,925,070	\$ 16,276,735	\$ 1,166,816	\$ 546,075	\$ 11,898,548	\$ 74,147,414
<b>More than 5 years</b>	45,076	\$ 25,803,447	\$ 19,235,886	\$ 19,417,382	\$ 1,923,017	\$ 5,091,796	\$ 9,712,262	\$ 81,183,858
<b>Total</b>		<b>\$ 110,991,500</b>	<b>\$ 73,990,936</b>	<b>\$ 48,269,622</b>	<b>\$ 6,736,195</b>	<b>\$ 7,774,784</b>	<b>\$ 35,607,880</b>	<b>\$ 283,397,987</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, Nov 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>	82,590	9,348,103	2,473,098	-	7,188	27,228	3,794,665	15,659,053
<b>4 to 6 months</b>	20,799	6,080,728	1,951,366	-	18,568	8,402	745,704	8,809,130
<b>7 to 12 months</b>	23,803	11,471,202	4,155,003	117,314	168,039	332,907	2,689,802	18,940,038
<b>More than 1 year - less than 2 years</b>	21,006	15,411,342	6,168,461	993,666	583,734	139,205	5,419,478	28,721,663
<b>More than 2 years - less than 5 years</b>	23,098	22,318,725	13,428,571	5,247,057	1,610,370	690,404	11,110,998	54,409,480
<b>More than 5 years</b>	45,076	46,361,400	45,814,438	41,911,585	4,348,296	6,576,637	11,847,233	156,858,623
<b>Total</b>	<b>216,372</b>	<b>110,991,500</b>	<b>73,990,936</b>	<b>48,269,622</b>	<b>6,736,195</b>	<b>7,774,784</b>	<b>35,607,880</b>	<b>283,397,987</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.