

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,338	\$ 3,533,266	\$ 1,065,639	\$ 1,136,471	\$ 115,273	\$ 355,443	\$ 672,311	\$ 6,878,440
Vacant	1,114	\$ 67,482	\$ 26,803	\$ 203,094	\$ 32,787	\$ 384,012	\$ 1,911	\$ 716,090
TAP **3	13,572	\$ 27,650,103	\$ 3,874,120	\$ 2,981,430	\$ 1,009,044	\$ 1,175,789	\$ 5,681,069	\$ 42,371,427
WRAP **3	54	\$ 128,624	\$ 33,695	\$ 14,862	\$ 750	\$ -	\$ 4,476	\$ 182,407
City, Including 820 **7	1,599	\$ 14,890,257	\$ 6,045,796	\$ 4,864	\$ 252	\$ 437	\$ (36,363)	\$ 20,905,243
Agency and Help Loan receivable	16,023	\$ -	\$ -	\$ 355,192	\$ 250,733	\$ 23,687,994	\$ (150,617)	\$ 24,128,114
Delinquent	222,524	\$ 112,602,877	\$ 75,521,440	\$ 47,832,635	\$ 6,654,993	\$ 7,729,822	\$ 35,462,489	\$ 285,803,280
Non-Delinquent **5	439,948	\$ 31,986,947	\$ 12,271,439	\$ -	\$ 880,481	\$ 74,868	\$ 5,699,174	\$ 50,912,767
Credit Balances **6	50,089	\$ (15,469,416)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,469,416)
Total		\$ 175,390,141	\$ 98,838,931	\$ 52,528,549	\$ 8,944,312	\$ 33,408,364	\$ 47,334,451	\$ 416,428,352

**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, Dec 2020 and Nov 2020

Category	Dec 2020	Nov 2020	1 Month Difference
Bankrupt	\$ 6,878,440	\$ 7,051,968	\$ (173,528)
Vacant	\$ 716,090	\$ 716,450	\$ (360)
TAP **3	\$ 42,371,427	\$ 42,533,306	\$ (161,878)
WRAP **1	\$ 182,407	\$ 183,998	\$ (1,591)
City, Including 820	\$ 20,905,243	\$ 17,484,913	\$ 3,420,330
Agency and Help Loan re	\$ 24,128,114	\$ 24,146,038	\$ (17,924)
Delinquent **2	\$ 285,803,280	\$ 283,397,987	\$ 2,405,293
Non-Delinquent **2	\$ 50,912,767	\$ 48,488,805	\$ 2,423,962
Credit Balances **2	\$ (15,469,416)	\$ (15,571,653)	\$ 102,238
Total	\$ 416,428,352	\$ 408,431,810	\$ 7,996,542

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

Category	Dec 2020	Dec 2019	1 Year Difference
Bankrupt	\$ 6,878,440	\$ 8,130,619	\$ (1,252,179)
Vacant	\$ 716,090	\$ 886,813	\$ (170,723)
TAP **3	\$ 42,371,427	\$ 44,780,394	\$ (2,408,967)
WRAP **1	\$ 182,407	\$ 289,062	\$ (106,655)
City, Including 820	\$ 20,905,243	\$ 24,131,683	\$ (3,226,440)
Agency and Help Loan re	\$ 24,128,114	\$ 26,044,750	\$ (1,916,636)
Delinquent **2	\$ 285,803,280	\$ 260,037,999	\$ 25,765,281
Non-Delinquent **2	\$ 50,912,767	\$ 48,555,116	\$ 2,357,651
Credit Balances **2	\$ (15,469,416)	\$ (14,778,589)	\$ (690,827)
Total	\$ 416,428,352	\$ 398,077,846	\$ 18,350,506

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, Dec 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	190,982	\$ 22,355,018	\$ 9,687,559	\$ -	\$ 557,003	\$ 59,080	\$ 3,867,988	\$ 36,526,812
4 to 6 months	103,549	\$ 11,690,588	\$ 5,609,618	\$ -	\$ 552,479	\$ 20,022	\$ 1,222,046	\$ 19,094,367
7 to 12 months	88,107	\$ 14,047,565	\$ 8,258,563	\$ 3,126,630	\$ 1,082,499	\$ 509,561	\$ 2,607,390	\$ 29,631,768
More than 1 year - less than 2 years	69,159	\$ 14,976,542	\$ 11,338,157	\$ 8,649,497	\$ 1,399,115	\$ 1,544,915	\$ 5,952,548	\$ 43,860,557
More than 2 years - less than 5 years	55,927	\$ 23,474,287	\$ 21,094,198	\$ 16,353,513	\$ 1,155,668	\$ 537,680	\$ 11,902,264	\$ 74,517,445
More than 5 years	45,142	\$ 26,058,876	\$ 19,533,344	\$ 19,702,995	\$ 1,908,229	\$ 5,058,563	\$ 9,910,254	\$ 82,172,330
Total		\$ 112,602,877	\$ 75,521,440	\$ 47,832,635	\$ 6,654,993	\$ 7,729,822	\$ 35,462,489	\$ 285,803,280

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, Dec 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	86,349	8,942,260	2,919,186	-	4,867	35,726	3,549,634	15,451,672
4 to 6 months	22,679	6,359,108	2,101,276	-	12,102	11,974	1,092,032	9,576,204
7 to 12 months	23,243	11,145,899	4,046,260	69,874	132,436	309,231	2,334,755	18,038,746
More than 1 year - less than 2 years	21,814	16,507,075	6,485,490	911,389	554,583	150,045	5,372,252	29,981,017
More than 2 years - less than 5 years	23,297	22,706,252	13,773,181	5,078,932	1,604,656	678,626	11,125,882	54,967,412
More than 5 years	45,142	46,942,283	46,196,046	41,772,440	4,346,349	6,544,220	11,987,934	157,788,229
Total	222,524	112,602,877	75,521,440	47,832,635	6,654,993	7,729,822	35,462,489	285,803,280

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.