

City of Philadelphia - Department of Revenue  
Table 1: Water Receivables, Jan 2021

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,307	\$ 3,520,670	\$ 1,061,117	\$ 1,135,794	\$ 115,037	\$ 354,629	\$ 666,966	\$ 6,854,250
Vacant	1,111	\$ 67,482	\$ 26,803	\$ 202,997	\$ 32,707	\$ 383,739	\$ 1,911	\$ 715,639
TAP **3	13,597	\$ 27,644,242	\$ 3,872,975	\$ 2,815,446	\$ 1,008,505	\$ 1,176,289	\$ 5,641,943	\$ 42,159,273
WRAP **3	55	\$ 130,161	\$ 34,530	\$ 14,848	\$ 750	\$ -	\$ 4,476	\$ 184,765
City, Including 820 **7	1,603	\$ 16,385,513	\$ 6,970,888	\$ 4,864	\$ 236	\$ 437	\$ (65,644)	\$ 23,296,294
Agency and Help Loan receivable	16,075	\$ -	\$ -	\$ 351,723	\$ 242,153	\$ 23,724,782	\$ (151,085)	\$ 24,151,295
Delinquent	229,837	\$ 114,886,883	\$ 76,698,107	\$ 47,422,122	\$ 6,584,666	\$ 7,685,010	\$ 37,009,264	\$ 290,285,194
Non-Delinquent **5	450,043	\$ 31,951,969	\$ 12,287,282	\$ -	\$ 871,401	\$ 30,256	\$ 5,764,370	\$ 50,905,201
Credit Balances **6	51,156	\$ (15,546,547)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,546,547)
<b>Total</b>		<b>\$ 179,040,375</b>	<b>\$ 100,951,701</b>	<b>\$ 51,947,794</b>	<b>\$ 8,855,455</b>	<b>\$ 33,355,142</b>	<b>\$ 48,872,200</b>	<b>\$ 423,005,364</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, Jan 2021 and Dec 2020

Category	Jan 2021	Dec 2020	1 Month Difference
Bankrupt	\$ 6,854,250	\$ 6,878,440	\$ (24,190)
Vacant	\$ 715,639	\$ 716,090	\$ (451)
TAP **3	\$ 42,159,273	\$ 42,371,427	\$ (212,154)
WRAP **1	\$ 184,765	\$ 182,407	\$ 2,358
City, Including 820	\$ 23,296,294	\$ 20,905,243	\$ 2,391,051
Agency and Help Loan re	\$ 24,151,295	\$ 24,128,114	\$ 23,181
Delinquent **2	\$ 290,285,194	\$ 285,803,280	\$ 4,481,914
Non-Delinquent **2	\$ 50,905,201	\$ 50,912,767	\$ (7,566)
Credit Balances **2	\$ (15,546,547)	\$ (15,469,416)	\$ (77,131)
<b>Total</b>	<b>\$ 423,005,364</b>	<b>\$ 416,428,352</b>	<b>\$ 6,577,011</b>

Table 3: Comparison of Water Receivables, Jan 2021 and Jan 2020

Category	Jan 2021	Jan 2020	1 Year Difference
Bankrupt	\$ 6,854,250	\$ 8,233,692	\$ (1,379,442)
Vacant	\$ 715,639	\$ 883,807	\$ (168,168)
TAP **3	\$ 42,159,273	\$ 44,436,742	\$ (2,277,469)
WRAP **1	\$ 184,765	\$ 222,803	\$ (38,038)
City, Including 820	\$ 23,296,294	\$ 27,545,212	\$ (4,248,918)
Agency and Help Loan re	\$ 24,151,295	\$ 25,966,518	\$ (1,815,223)
Delinquent **2	\$ 290,285,194	\$ 259,087,087	\$ 31,198,107
Non-Delinquent **2	\$ 50,905,201	\$ 48,539,539	\$ 2,365,663
Credit Balances **2	\$ (15,546,547)	\$ (15,042,863)	\$ (503,684)
<b>Total</b>	<b>\$ 423,005,364</b>	<b>\$ 399,872,536</b>	<b>\$ 23,132,828</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, Jan 2021

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	198,966	\$ 22,909,961	\$ 9,881,185	\$ -	\$ 548,063	\$ 79,745	\$ 5,152,665	\$ 38,571,518
4 to 6 months	102,951	\$ 12,038,542	\$ 5,724,489	\$ -	\$ 543,526	\$ 31,705	\$ 1,524,348	\$ 19,862,670
7 to 12 months	87,945	\$ 14,447,317	\$ 8,439,800	\$ 2,154,589	\$ 1,069,695	\$ 423,425	\$ 2,220,968	\$ 28,755,360
More than 1 year - less than 2 years	70,848	\$ 15,815,979	\$ 11,533,391	\$ 8,964,812	\$ 1,385,042	\$ 1,494,174	\$ 6,028,557	\$ 45,221,647
More than 2 years - less than 5 years	56,102	\$ 23,379,550	\$ 21,264,692	\$ 16,403,601	\$ 1,143,757	\$ 644,516	\$ 11,963,904	\$ 74,799,874
More than 5 years	45,255	\$ 26,295,534	\$ 19,854,551	\$ 19,899,121	\$ 1,894,583	\$ 5,011,446	\$ 10,118,823	\$ 83,074,125
<b>Total</b>		<b>\$ 114,886,883</b>	<b>\$ 76,698,107</b>	<b>\$ 47,422,122</b>	<b>\$ 6,584,666</b>	<b>\$ 7,685,010</b>	<b>\$ 37,009,264</b>	<b>\$ 290,285,194</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, Jan 2021

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>	94,865	9,460,970	3,276,183	-	2,039	57,514	4,845,483	17,642,202
<b>4 to 6 months</b>	21,416	6,347,343	2,020,697	-	7,828	13,564	1,367,917	9,757,419
<b>7 to 12 months</b>	21,618	10,720,365	3,836,977	29,186	102,399	57,124	2,004,426	16,750,681
<b>More than 1 year - less than 2 years</b>	23,168	17,890,819	6,773,718	842,696	533,527	396,665	5,447,942	31,885,487
<b>More than 2 years - less than 5 years</b>	23,515	23,044,310	14,192,290	4,904,305	1,590,717	662,119	11,120,154	55,513,771
<b>More than 5 years</b>	45,255	47,423,076	46,598,243	41,645,935	4,348,156	6,498,023	12,223,343	158,735,634
<b>Total</b>	<b>229,837</b>	<b>114,886,883</b>	<b>76,698,107</b>	<b>47,422,122</b>	<b>6,584,666</b>	<b>7,685,010</b>	<b>37,009,264</b>	<b>290,285,194</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.