

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,188	\$ 3,508,600	\$ 1,054,649	\$ 1,111,252	\$ 114,388	\$ 291,255	\$ 663,875	\$ 6,744,056
Vacant	915	\$ 67,482	\$ 26,803	\$ 194,211	\$ 29,177	\$ 320,811	\$ 1,799	\$ 640,283
TAP **3	13,623	\$ 27,612,737	\$ 3,873,417	\$ 2,673,301	\$ 1,007,041	\$ 1,020,592	\$ 5,693,505	\$ 41,880,466
WRAP **3	55	\$ 130,817	\$ 34,930	\$ 14,754	\$ 750	\$ -	\$ 4,475	\$ 185,726
City, Including 820 **7	1,590	\$ 18,234,003	\$ 7,907,598	\$ 4,989	\$ 270	\$ 437	\$ (67,392)	\$ 26,079,905
Agency and Help Loan receivable	15,816	\$ -	\$ -	\$ 349,970	\$ 234,977	\$ 23,553,365	\$ (151,294)	\$ 23,969,635
Delinquent	232,485	\$ 117,748,510	\$ 77,878,382	\$ 46,926,290	\$ 7,252,570	\$ 6,713,067	\$ 36,600,415	\$ 293,118,262
Non-Delinquent **5	450,939	\$ 31,834,410	\$ 12,516,988	\$ -	\$ 93,083	\$ 44,510	\$ 5,185,628	\$ 49,674,542
Credit Balances **6	56,039	\$ (15,747,767)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,747,767)
Total		\$ 183,388,792	\$ 103,292,767	\$ 51,274,767	\$ 8,732,255	\$ 31,944,036	\$ 47,931,012	\$ 426,545,108

**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, Feb 2021 and Jan 2021

Category	Feb 2021	Jan 2021	1 Month Difference
Bankrupt	\$ 6,744,056	\$ 6,854,250	\$ (110,194)
Vacant	\$ 640,283	\$ 715,639	\$ (75,356)
TAP **3	\$ 41,880,466	\$ 42,159,273	\$ (278,806)
WRAP **1	\$ 185,726	\$ 184,765	\$ 961
City, Including 820	\$ 26,079,905	\$ 23,296,294	\$ 2,783,611
Agency and Help Loan re	\$ 23,969,635	\$ 24,151,295	\$ (181,660)
Delinquent **2	\$ 293,118,262	\$ 290,285,194	\$ 2,833,068
Non-Delinquent **2	\$ 49,674,542	\$ 50,905,201	\$ (1,230,659)
Credit Balances **2	\$ (15,747,767)	\$ (15,546,547)	\$ (201,221)
Total	\$ 426,545,108	\$ 423,005,364	\$ 3,539,745

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

Category	Feb 2021	Feb 2020	1 Year Difference
Bankrupt	\$ 6,744,056	\$ 8,228,886	\$ (1,484,829)
Vacant	\$ 640,283	\$ 877,947	\$ (237,665)
TAP **3	\$ 41,880,466	\$ 43,843,395	\$ (1,962,928)
WRAP **1	\$ 185,726	\$ 212,467	\$ (26,741)
City, Including 820	\$ 26,079,905	\$ 30,362,641	\$ (4,282,736)
Agency and Help Loan re	\$ 23,969,635	\$ 26,100,057	\$ (2,130,421)
Delinquent **2	\$ 293,118,262	\$ 262,383,328	\$ 30,734,934
Non-Delinquent **2	\$ 49,674,542	\$ 45,180,156	\$ 4,494,386
Credit Balances **2	\$ (15,747,767)	\$ (14,901,645)	\$ (846,122)
Total	\$ 426,545,108	\$ 402,287,232	\$ 24,257,876

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, Feb 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	201,766	\$ 23,656,553	\$ 10,094,563	\$ -	\$ 765,523	\$ 65,414	\$ 4,562,933	\$ 39,144,757
4 to 6 months	103,678	\$ 12,600,125	\$ 5,901,298	\$ -	\$ 538,304	\$ 39,623	\$ 1,767,952	\$ 20,847,461
7 to 12 months	88,119	\$ 14,853,704	\$ 8,484,622	\$ 1,269,391	\$ 1,063,776	\$ 69,686	\$ 2,039,547	\$ 27,780,286
More than 1 year - less than 2 years	72,265	\$ 16,600,818	\$ 11,760,343	\$ 9,021,938	\$ 1,614,012	\$ 1,766,440	\$ 5,917,822	\$ 46,680,993
More than 2 years - less than 5 years	56,402	\$ 23,449,743	\$ 21,375,799	\$ 16,602,206	\$ 1,412,796	\$ 641,870	\$ 12,148,863	\$ 75,631,126
More than 5 years	45,278	\$ 26,587,567	\$ 20,261,758	\$ 20,032,755	\$ 1,858,159	\$ 4,130,033	\$ 10,163,299	\$ 83,033,639
Total		\$ 117,748,510	\$ 77,878,382	\$ 46,926,290	\$ 7,252,570	\$ 6,713,067	\$ 36,600,415	\$ 293,118,262

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, Feb 2021

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	97,252	10,731,844	3,828,646	-	7,494	43,680	4,311,967	18,923,631
4 to 6 months	21,318	6,201,693	1,888,913	-	27,579	20,915	1,569,488	9,708,647
7 to 12 months	20,580	10,398,474	3,611,298	8,410	147,779	41,429	1,869,983	16,077,403
More than 1 year - less than 2 years	24,247	18,933,629	6,940,467	743,934	680,373	392,889	5,269,889	32,961,453
More than 2 years - less than 5 years	23,810	23,505,556	13,866,647	4,788,710	1,737,208	616,194	11,313,923	55,828,124
More than 5 years	45,278	47,977,315	47,742,410	41,385,236	4,652,136	5,597,960	12,265,165	159,619,003
Total	232,485	117,748,510	77,878,382	46,926,290	7,252,570	6,713,067	36,600,415	293,118,262

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.