

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,085	\$ 3,238,674	\$ 921,496	\$ 933,087	\$ 99,527	\$ 259,436	\$ 587,251	\$ 6,039,472
Vacant	912	\$ 67,482	\$ 26,803	\$ 193,927	\$ 29,107	\$ 320,586	\$ 1,799	\$ 639,704
TAP **3	13,621	\$ 27,611,286	\$ 3,873,601	\$ 2,526,536	\$ 1,032,528	\$ 1,017,361	\$ 5,705,438	\$ 41,766,622
WRAP **3	51	\$ 122,192	\$ 32,423	\$ 13,685	\$ 730	\$ -	\$ 4,437	\$ 173,467
City, Including 820 **7	1,592	\$ 20,524,983	\$ 8,924,245	\$ 4,989	\$ 254	\$ 437	\$ (34,462)	\$ 29,420,446
Agency and Help Loan receivable	15,659	\$ -	\$ -	\$ 347,480	\$ 252,347	\$ 23,389,589	\$ (166,456)	\$ 23,804,678
Delinquent	209,250	\$ 114,736,535	\$ 76,986,209	\$ 46,511,441	\$ 7,221,995	\$ 6,646,083	\$ 34,878,887	\$ 286,980,066
Non-Delinquent **5	416,972	\$ 27,918,965	\$ 11,689,807	\$ -	\$ 915,709	\$ 84,981	\$ 5,010,523	\$ 45,619,914
Credit Balances **6	66,788	\$ (16,966,395)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,966,395)
<b>Total</b>		<b>\$ 177,253,723</b>	<b>\$ 102,454,583</b>	<b>\$ 50,531,144</b>	<b>\$ 9,552,197</b>	<b>\$ 31,718,474</b>	<b>\$ 45,987,416</b>	<b>\$ 417,477,973</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, Mar 2021 and Feb 2021

Category	Mar 2021	Feb 2021	1 Month Difference
Bankrupt	\$ 6,039,472	\$ 6,744,056	\$ (704,584)
Vacant	\$ 639,704	\$ 640,283	\$ (579)
TAP **3	\$ 41,766,622	\$ 41,880,466	\$ (113,845)
WRAP **1	\$ 173,467	\$ 185,726	\$ (12,260)
City, Including 820	\$ 29,420,446	\$ 26,079,905	\$ 3,340,541
Agency and Help Loan re	\$ 23,804,678	\$ 23,969,635	\$ (164,957)
Delinquent **2	\$ 286,980,066	\$ 293,118,262	\$ (6,138,196)
Non-Delinquent **2	\$ 45,619,914	\$ 49,674,542	\$ (4,054,628)
Credit Balances **2	\$ (16,966,395)	\$ (15,747,767)	\$ (1,218,627)
<b>Total</b>	<b>\$ 417,477,973</b>	<b>\$ 426,545,108</b>	<b>\$ (9,067,135)</b>

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

Category	Mar 2021	Mar 2020	1 Year Difference
Bankrupt	\$ 6,039,472	\$ 8,245,525	\$ (2,206,053)
Vacant	\$ 639,704	\$ 719,512	\$ (79,808)
TAP **3	\$ 41,766,622	\$ 43,225,967	\$ (1,459,346)
WRAP **1	\$ 173,467	\$ 206,321	\$ (32,855)
City, Including 820	\$ 29,420,446	\$ 33,570,100	\$ (4,149,654)
Agency and Help Loan re	\$ 23,804,678	\$ 25,934,839	\$ (2,130,161)
Delinquent **2	\$ 286,980,066	\$ 262,642,493	\$ 24,337,573
Non-Delinquent **2	\$ 45,619,914	\$ 43,303,780	\$ 2,316,134
Credit Balances **2	\$ (16,966,395)	\$ (15,209,895)	\$ (1,756,500)
<b>Total</b>	<b>\$ 417,477,973</b>	<b>\$ 402,638,643</b>	<b>\$ 14,839,330</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, Mar 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
<b>3 months or less</b>	177,856	\$ 21,290,234	\$ 9,068,072	\$ -	\$ 832,858	\$ 43,659	\$ 3,157,589	\$ 34,392,181
<b>4 to 6 months</b>	99,168	\$ 11,364,160	\$ 5,600,373	\$ -	\$ 525,251	\$ 50,414	\$ 1,595,160	\$ 19,135,484
<b>7 to 12 months</b>	83,669	\$ 15,105,744	\$ 8,420,842	\$ 428,919	\$ 1,037,180	\$ 28,186	\$ 1,980,063	\$ 27,000,500
<b>More than 1 year - less than 2 years</b>	72,230	\$ 16,682,527	\$ 11,878,311	\$ 9,128,790	\$ 1,583,392	\$ 881,729	\$ 5,739,713	\$ 45,893,999
<b>More than 2 years - less than 5 years</b>	56,635	\$ 23,497,686	\$ 21,433,361	\$ 16,645,966	\$ 1,397,281	\$ 1,512,596	\$ 12,118,714	\$ 76,605,455
<b>More than 5 years</b>	45,347	\$ 26,796,185	\$ 20,585,250	\$ 20,307,766	\$ 1,846,032	\$ 4,129,499	\$ 10,287,648	\$ 83,952,447
<b>Total</b>		<b>\$ 114,736,535</b>	<b>\$ 76,986,209</b>	<b>\$ 46,511,441</b>	<b>\$ 7,221,995</b>	<b>\$ 6,646,083</b>	<b>\$ 34,878,887</b>	<b>\$ 286,980,066</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, Mar 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	78,693	8,834,972	2,931,447	-	6,242	28,458	2,879,510	14,680,629
4 to 6 months	18,269	5,222,343	1,656,419	-	20,196	22,934	1,427,129	8,349,047
7 to 12 months	18,893	9,362,038	3,267,528	380	122,685	18,651	1,787,727	14,559,039
More than 1 year - less than 2 years	23,949	19,141,414	7,027,431	628,852	653,705	405,430	5,159,324	33,016,427
More than 2 years - less than 5 years	24,099	23,582,110	13,935,377	4,607,884	1,722,660	591,883	11,281,885	55,721,686
More than 5 years	45,347	48,593,658	48,168,007	41,274,324	4,696,506	5,578,727	12,343,312	160,653,238
<b>Total</b>	<b>209,250</b>	<b>114,736,535</b>	<b>76,986,209</b>	<b>46,511,441</b>	<b>7,221,995</b>	<b>6,646,083</b>	<b>34,878,887</b>	<b>286,980,066</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.