

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,069	\$ 3,237,778	\$ 896,165	\$ 910,719	\$ 99,864	\$ 257,604	\$ 581,643	\$ 5,983,773
Vacant	911	\$ 67,482	\$ 26,803	\$ 193,269	\$ 29,067	\$ 320,586	\$ 1,799	\$ 639,006
TAP **3	13,591	\$ 27,504,533	\$ 3,865,309	\$ 2,368,212	\$ 1,030,999	\$ 1,013,568	\$ 5,716,813	\$ 41,499,307
WRAP **3	28	\$ 61,356	\$ 16,707	\$ 7,462	\$ 424	\$ -	\$ 12	\$ 85,963
City, Including 820 **7	1,594	\$ 22,570,643	\$ 9,886,718	\$ 4,989	\$ 241	\$ 437	\$ (64,628)	\$ 32,398,401
Agency and Help Loan receivable	15,568	\$ -	\$ -	\$ 344,290	\$ 241,022	\$ 23,599,960	\$ (163,800)	\$ 24,001,919
Delinquent	201,997	\$ 114,355,356	\$ 77,167,231	\$ 46,010,576	\$ 7,108,149	\$ 6,555,600	\$ 33,173,023	\$ 284,368,757
Non-Delinquent **5	427,745	\$ 31,107,281	\$ 11,579,025	\$ -	\$ 898,945	\$ 63,048	\$ 6,175,012	\$ 49,823,252
Credit Balances **6	62,911	\$ (17,175,202)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,175,202)
Total		\$ 181,729,228	\$ 103,437,958	\$ 49,839,516	\$ 9,408,712	\$ 31,810,803	\$ 45,419,876	\$ 421,625,174

**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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Water Receivables, Apr 2021 and Mar 2021

Category	Apr 2021	Mar 2021	1 Month Difference
Bankrupt	\$ 5,983,773	\$ 6,039,472	\$ (55,699)
Vacant	\$ 639,006	\$ 639,704	\$ (698)
TAP **3	\$ 41,499,307	\$ 41,766,622	\$ (267,315)
WRAP **1	\$ 85,963	\$ 173,467	\$ (87,504)
City, Including 820	\$ 32,398,401	\$ 29,420,446	\$ 2,977,955
Agency and Help Loan re	\$ 24,001,919	\$ 23,804,678	\$ 197,242
Delinquent **2	\$ 284,368,757	\$ 286,980,066	\$ (2,611,309)
Non-Delinquent **2	\$ 49,823,252	\$ 45,619,914	\$ 4,203,338
Credit Balances **2	\$ (17,175,202)	\$ (16,966,395)	\$ (208,808)
Total	\$ 421,625,174	\$ 417,477,973	\$ 4,147,201

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

Category	Apr 2021	Apr 2020	1 Year Difference
Bankrupt	\$ 5,983,773	\$ 8,108,613	\$ (2,124,839)
Vacant	\$ 639,006	\$ 717,781	\$ (78,776)
TAP **3	\$ 41,499,307	\$ 43,327,909	\$ (1,828,603)
WRAP **1	\$ 85,963	\$ 206,456	\$ (120,493)
City, Including 820	\$ 32,398,401	\$ 36,647,529	\$ (4,249,129)
Agency and Help Loan re	\$ 24,001,919	\$ 25,694,148	\$ (1,692,229)
Delinquent **2	\$ 284,368,757	\$ 267,594,422	\$ 16,774,335
Non-Delinquent **2	\$ 49,823,252	\$ 45,405,337	\$ 4,417,915
Credit Balances **2	\$ (17,175,202)	\$ (15,131,121)	\$ (2,044,081)
Total	\$ 421,625,174	\$ 412,571,074	\$ 9,054,100

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.

City of Philadelphia - Department of Revenue
Table 4: Aging of Delinquent Accounts, Apr 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	169,990	\$ 20,138,548	\$ 8,580,646	\$ -	\$ 816,876	\$ 77,006	\$ 1,054,457	\$ 30,667,309
4 to 6 months	99,218	\$ 11,286,289	\$ 5,574,267	\$ -	\$ 513,262	\$ 44,289	\$ 1,977,333	\$ 19,395,273
7 to 12 months	81,258	\$ 15,431,159	\$ 8,511,094	\$ -	\$ 1,014,443	\$ 27,361	\$ 2,039,223	\$ 27,023,096
More than 1 year - less than 2 years	71,837	\$ 16,888,940	\$ 12,038,640	\$ 8,765,542	\$ 1,556,187	\$ 841,167	\$ 5,674,222	\$ 45,764,175
More than 2 years - less than 5 years	56,694	\$ 23,678,037	\$ 21,549,498	\$ 16,743,508	\$ 1,376,256	\$ 1,458,527	\$ 12,140,725	\$ 76,946,402
More than 5 years	45,390	\$ 26,932,384	\$ 20,913,086	\$ 20,501,526	\$ 1,831,125	\$ 4,107,250	\$ 10,287,063	\$ 84,572,502
Total		\$ 114,355,356	\$ 77,167,231	\$ 46,010,576	\$ 7,108,149	\$ 6,555,600	\$ 33,173,023	\$ 284,368,757

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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, Apr 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	71,625	8,049,138	2,540,579	-	2,879	57,680	767,804	11,418,079
4 to 6 months	18,839	5,174,795	1,668,400	-	11,042	26,061	1,794,968	8,675,266
7 to 12 months	18,321	9,031,622	3,131,736	-	111,223	16,570	1,855,889	14,147,070
More than 1 year - less than 2 years	23,487	18,558,635	7,190,088	491,571	609,194	393,989	5,212,457	32,456,183
More than 2 years - less than 5 years	24,335	24,577,050	14,081,981	4,479,988	1,690,656	512,049	11,201,751	56,543,580
More than 5 years	45,390	48,964,117	48,554,449	41,039,017	4,683,153	5,549,253	12,340,155	161,128,580
Total	201,997	114,355,356	77,167,231	46,010,576	7,108,149	6,555,600	33,173,023	284,368,757

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.