

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	3,031	\$ 3,218,492	\$ 894,677	\$ 902,194	\$ 100,304	\$ 259,006	\$ 573,647	\$ 5,948,320
Vacant	908	\$ 67,482	\$ 26,803	\$ 192,590	\$ 28,957	\$ 318,962	\$ 1,799	\$ 636,593
TAP **3	13,524	\$ 27,335,149	\$ 3,847,732	\$ 2,217,656	\$ 1,025,041	\$ 1,002,443	\$ 5,731,171	\$ 41,159,065
WRAP **3	19	\$ 44,102	\$ 11,301	\$ 5,681	\$ 211	\$ -	\$ 12	\$ 61,307
City, Including 820 **7	1,596	\$ 25,053,298	\$ 10,883,801	\$ 4,989	\$ 241	\$ 437	\$ (51,092)	\$ 35,891,674
Agency and Help Loan receivable	15,414	\$ -	\$ -	\$ 342,557	\$ 231,333	\$ 23,159,651	\$ (161,142)	\$ 23,551,578
Delinquent	210,770	\$ 116,447,079	\$ 78,190,815	\$ 45,569,446	\$ 7,868,492	\$ 6,585,408	\$ 36,206,338	\$ 290,866,310
Non-Delinquent **5	433,127	\$ 29,512,974	\$ 11,950,009	\$ -	\$ 32,282	\$ 416,164	\$ 5,723,725	\$ 47,635,065
Credit Balances **6	61,571	\$ (16,829,824)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,829,824)
Total		\$ 184,848,752	\$ 105,805,137	\$ 49,235,113	\$ 9,286,862	\$ 31,742,071	\$ 48,024,459	\$ 428,920,089

**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, May 2021 and Apr 2021

Category	May 2021	Apr 2021	1 Month Difference
Bankrupt	\$ 5,948,320	\$ 5,983,773	\$ (35,453)
Vacant	\$ 636,593	\$ 639,006	\$ (2,413)
TAP **3	\$ 41,159,065	\$ 41,499,307	\$ (340,241)
WRAP **1	\$ 61,307	\$ 85,963	\$ (24,656)
City, Including 820	\$ 35,891,674	\$ 32,398,401	\$ 3,493,274
Agency and Help Loan re	\$ 23,551,578	\$ 24,001,919	\$ (450,341)
Delinquent **2	\$ 290,866,310	\$ 284,368,757	\$ 6,497,553
Non-Delinquent **2	\$ 47,635,065	\$ 49,823,252	\$ (2,188,187)
Credit Balances **2	\$ (16,829,824)	\$ (17,175,202)	\$ 345,378
Total	\$ 428,920,089	\$ 421,625,174	\$ 7,294,915

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

Category	May 2021	May 2020	1 Year Difference
Bankrupt	\$ 5,948,320	\$ 7,931,679	\$ (1,983,360)
Vacant	\$ 636,593	\$ 717,495	\$ (80,902)
TAP **3	\$ 41,159,065	\$ 43,789,595	\$ (2,630,529)
WRAP **1	\$ 61,307	\$ 204,293	\$ (142,985)
City, Including 820	\$ 35,891,674	\$ 39,386,065	\$ (3,494,390)
Agency and Help Loan re	\$ 23,551,578	\$ 25,549,679	\$ (1,998,101)
Delinquent **2	\$ 290,866,310	\$ 270,441,162	\$ 20,425,148
Non-Delinquent **2	\$ 47,635,065	\$ 46,489,887	\$ 1,145,178
Credit Balances **2	\$ (16,829,824)	\$ (15,166,806)	\$ (1,663,018)
Total	\$ 428,920,089	\$ 419,343,049	\$ 9,577,039

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, May 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	179,030	\$ 21,229,766	\$ 8,825,660	\$ -	\$ 846,860	\$ 172,471	\$ 3,828,416	\$ 34,902,967
4 to 6 months	99,936	\$ 10,769,718	\$ 5,410,846	\$ -	\$ 802,809	\$ 44,164	\$ 2,016,401	\$ 19,043,708
7 to 12 months	82,085	\$ 16,067,301	\$ 8,775,845	\$ -	\$ 1,005,175	\$ 31,443	\$ 2,456,389	\$ 28,336,004
More than 1 year - less than 2 years	71,610	\$ 17,465,373	\$ 12,246,954	\$ 7,884,606	\$ 1,730,602	\$ 796,076	\$ 5,268,898	\$ 45,391,909
More than 2 years - less than 5 years	56,898	\$ 23,842,516	\$ 21,700,260	\$ 16,992,191	\$ 1,584,898	\$ 1,413,630	\$ 12,236,945	\$ 77,770,290
More than 5 years	45,485	\$ 27,072,404	\$ 21,231,250	\$ 20,692,648	\$ 1,898,149	\$ 4,127,624	\$ 10,399,289	\$ 85,421,433
Total		\$ 116,447,079	\$ 78,190,815	\$ 45,569,446	\$ 7,868,492	\$ 6,585,408	\$ 36,206,338	\$ 290,866,310

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, May 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	79,625	8,943,872	2,682,689	-	11,208	141,643	3,536,580	15,315,992
4 to 6 months	18,939	4,791,668	1,600,223	-	32,019	27,803	1,860,097	8,311,811
7 to 12 months	18,934	9,181,638	3,300,718	-	164,476	20,059	2,214,606	14,881,527
More than 1 year - less than 2 years	23,174	18,958,912	7,291,773	408,519	774,176	383,649	4,910,476	32,727,724
More than 2 years - less than 5 years	24,613	25,218,731	14,316,495	4,324,531	1,861,169	485,192	11,206,109	57,412,332
More than 5 years	45,485	49,352,258	48,998,916	40,836,396	5,025,444	5,527,063	12,478,470	162,216,925
Total	210,770	116,447,079	78,190,815	45,569,446	7,868,492	6,585,408	36,206,338	290,866,310

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.