

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,976	\$ 3,143,188	\$ 888,700	\$ 878,692	\$ 99,196	\$ 254,526	\$ 550,297	\$ 5,814,599
Vacant	904	\$ 67,482	\$ 26,803	\$ 191,315	\$ 28,767	\$ 317,153	\$ 1,799	\$ 633,319
TAP **3	13,494	\$ 27,205,424	\$ 3,848,166	\$ 2,104,969	\$ 1,050,335	\$ 991,259	\$ 5,756,564	\$ 40,956,591
WRAP **3	33	\$ 67,495	\$ 18,502	\$ 5,244	\$ 96	\$ -	\$ 4,321	\$ 95,658
City, Including 820 **7	1,597	\$ 27,469,324	\$ 11,888,855	\$ 5,262	\$ 241	\$ 437	\$ (37,865)	\$ 39,326,254
Agency and Help Loan receivable	15,359	\$ -	\$ -	\$ 339,008	\$ 246,481	\$ 23,105,961	\$ (164,046)	\$ 23,506,467
Delinquent	206,099	\$ 115,438,930	\$ 78,113,612	\$ 46,140,295	\$ 7,770,340	\$ 6,537,768	\$ 33,664,916	\$ 287,664,483
Non-Delinquent **5	419,898	\$ 30,566,931	\$ 11,281,641	\$ 399,850	\$ 716,511	\$ 193,322	\$ 5,956,533	\$ 49,114,717
Credit Balances **6	58,760	\$ (17,039,657)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,039,657)
<b>Total</b>		<b>\$ 186,919,118</b>	<b>\$ 106,066,279</b>	<b>\$ 50,064,636</b>	<b>\$ 9,911,967</b>	<b>\$ 31,400,425</b>	<b>\$ 45,732,518</b>	<b>\$ 430,072,431</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, Jun 2021 and May 2021

Category	Jun 2021	May 2021	1 Month Difference
Bankrupt	\$ 5,814,599	\$ 5,948,320	\$ (133,721)
Vacant	\$ 633,319	\$ 636,593	\$ (3,274)
TAP **3	\$ 40,956,591	\$ 41,159,065	\$ (202,475)
WRAP **1	\$ 95,658	\$ 61,307	\$ 34,351
City, Including 820	\$ 39,326,254	\$ 35,891,674	\$ 3,434,580
Agency and Help Loan re	\$ 23,506,467	\$ 23,551,578	\$ (45,111)
Delinquent **2	\$ 287,664,483	\$ 290,866,310	\$ (3,201,826)
Non-Delinquent **2	\$ 49,114,717	\$ 47,635,065	\$ 1,479,652
Credit Balances **2	\$ (17,039,657)	\$ (16,829,824)	\$ (209,833)
<b>Total</b>	<b>\$ 430,072,431</b>	<b>\$ 428,920,089</b>	<b>\$ 1,152,342</b>

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

Category	Jun 2021	Jun 2020	1 Year Difference
Bankrupt	\$ 5,814,599	\$ 7,912,535	\$ (2,097,936)
Vacant	\$ 633,319	\$ 717,495	\$ (84,176)
TAP **3	\$ 40,956,591	\$ 43,921,905	\$ (2,965,314)
WRAP **1	\$ 95,658	\$ 206,645	\$ (110,987)
City, Including 820	\$ 39,326,254	\$ 42,478,022	\$ (3,151,767)
Agency and Help Loan re	\$ 23,506,467	\$ 25,382,333	\$ (1,875,866)
Delinquent **2	\$ 287,664,483	\$ 273,291,021	\$ 14,373,462
Non-Delinquent **2	\$ 49,114,717	\$ 45,792,683	\$ 3,322,034
Credit Balances **2	\$ (17,039,657)	\$ (15,600,161)	\$ (1,439,496)
<b>Total</b>	<b>\$ 430,072,431</b>	<b>\$ 424,102,478</b>	<b>\$ 5,969,954</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, Jun 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>	178,613	\$ 19,663,679	\$ 8,504,440	\$ 1,016,765	\$ 855,142	\$ 192,925	\$ 1,399,090	\$ 31,631,822
<b>4 to 6 months</b>	98,672	\$ 10,810,138	\$ 5,184,868	\$ -	\$ 784,112	\$ 34,901	\$ 1,871,713	\$ 18,685,503
<b>7 to 12 months</b>	81,763	\$ 15,821,408	\$ 8,677,906	\$ -	\$ 981,708	\$ 53,198	\$ 2,602,575	\$ 28,136,620
<b>More than 1 year - less than 2 years</b>	70,999	\$ 17,917,030	\$ 12,300,793	\$ 7,122,530	\$ 1,702,538	\$ 739,628	\$ 4,727,692	\$ 44,509,538
<b>More than 2 years - less than 5 years</b>	57,231	\$ 23,857,475	\$ 21,779,590	\$ 17,046,138	\$ 1,562,141	\$ 1,407,397	\$ 12,195,776	\$ 77,848,366
<b>More than 5 years</b>	45,541	\$ 27,369,201	\$ 21,666,015	\$ 20,954,863	\$ 1,884,699	\$ 4,109,719	\$ 10,868,070	\$ 86,852,635
<b>Total</b>		<b>\$ 115,438,930</b>	<b>\$ 78,113,612</b>	<b>\$ 46,140,295</b>	<b>\$ 7,770,340</b>	<b>\$ 6,537,768</b>	<b>\$ 33,664,916</b>	<b>\$ 287,664,483</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, Jun 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>	75,511	\$ 7,705,054	\$ 2,437,259	\$ 205,844	\$ 7,739	\$ 111,063	\$ 1,089,416	\$ 11,556,374
<b>4 to 6 months</b>	18,892	\$ 4,705,712	\$ 1,536,296	\$ 44,673	\$ 20,134	\$ 23,998	\$ 1,716,154	\$ 8,046,968
<b>7 to 12 months</b>	18,786	\$ 8,835,440	\$ 3,038,540	\$ 41,891	\$ 146,753	\$ 33,373	\$ 2,395,904	\$ 14,491,912
<b>More than 1 year - less than 2 years</b>	22,352	\$ 18,649,344	\$ 7,065,081	\$ 436,464	\$ 705,128	\$ 392,032	\$ 4,420,057	\$ 31,668,324
<b>More than 2 years - less than 5 years</b>	25,017	\$ 25,528,373	\$ 14,164,380	\$ 4,323,301	\$ 1,847,850	\$ 494,714	\$ 11,110,601	\$ 57,469,325
<b>More than 5 years</b>	45,541	\$ 50,015,007	\$ 49,872,054	\$ 41,088,122	\$ 5,042,737	\$ 5,482,588	\$ 12,932,783	\$ 164,431,580
<b>Total</b>	<b>206,099</b>	<b>\$ 115,438,930</b>	<b>\$ 78,113,612</b>	<b>\$ 46,140,295</b>	<b>\$ 7,770,340</b>	<b>\$ 6,537,768</b>	<b>\$ 33,664,916</b>	<b>\$ 287,664,483</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.