

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,962	\$ 3,120,262	\$ 908,015	\$ 891,349	\$ 99,788	\$ 259,313	\$ 574,249	\$ 5,852,977
Vacant	900	\$ 67,482	\$ 26,803	\$ 190,550	\$ 28,647	\$ 316,481	\$ 1,799	\$ 631,762
TAP **3	13,449	\$ 27,094,907	\$ 3,846,017	\$ 2,023,394	\$ 1,048,900	\$ 983,801	\$ 5,725,426	\$ 40,722,319
WRAP **3	32	\$ 66,616	\$ 18,734	\$ 5,387	\$ 96	\$ -	\$ 4,318	\$ 95,150
City, Including 820 **7	1,595	\$ 30,546,104	\$ 12,879,479	\$ 5,311	\$ 191	\$ 437	\$ (22,288)	\$ 43,409,235
Agency and Help Loan receivable	15,216	\$ -	\$ -	\$ 334,344	\$ 236,740	\$ 22,923,836	\$ (177,459)	\$ 23,296,473
Delinquent	221,642	\$ 116,549,372	\$ 78,898,746	\$ 46,873,902	\$ 7,667,909	\$ 6,561,941	\$ 34,665,853	\$ 291,216,264
Non-Delinquent **5	406,880	\$ 33,049,931	\$ 11,196,439	\$ 336,104	\$ 684,050	\$ 48,889	\$ 4,901,289	\$ 50,216,460
Credit Balances **6	56,848	\$ (17,131,344)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,131,344)
<b>Total</b>		<b>\$ 193,363,330</b>	<b>\$ 107,774,233</b>	<b>\$ 50,660,341</b>	<b>\$ 9,766,322</b>	<b>\$ 31,094,698</b>	<b>\$ 45,673,186</b>	<b>\$ 438,309,295</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, Jul 2021 and Jun 2021

Category	Jul 2021	Jun 2021	1 Month Difference
Bankrupt	\$ 5,852,977	\$ 5,814,599	\$ 38,378
Vacant	\$ 631,762	\$ 633,319	\$ (1,557)
TAP **3	\$ 40,722,319	\$ 40,956,591	\$ (234,272)
WRAP **1	\$ 95,150	\$ 95,658	\$ (508)
City, Including 820	\$ 43,409,235	\$ 39,326,254	\$ 4,082,981
Agency and Help Loan re	\$ 23,296,473	\$ 23,506,467	\$ (209,994)
Delinquent **2	\$ 291,216,264	\$ 287,664,483	\$ 3,551,780
Non-Delinquent **2	\$ 50,216,460	\$ 49,114,717	\$ 1,101,742
Credit Balances **2	\$ (17,131,344)	\$ (17,039,657)	\$ (91,687)
<b>Total</b>	<b>\$ 438,309,295</b>	<b>\$ 430,072,431</b>	<b>\$ 8,236,863</b>

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

Category	Jul 2021	Jul 2020	1 Year Difference
Bankrupt	\$ 5,852,977	\$ 7,751,523	\$ (1,898,547)
Vacant	\$ 631,762	\$ 717,324	\$ (85,563)
TAP **3	\$ 40,722,319	\$ 43,835,943	\$ (3,113,625)
WRAP **1	\$ 95,150	\$ 206,990	\$ (111,840)
City, Including 820	\$ 43,409,235	\$ 3,605,174	\$ 39,804,061
Agency and Help Loan re	\$ 23,296,473	\$ 24,990,371	\$ (1,693,898)
Delinquent **2	\$ 291,216,264	\$ 271,870,163	\$ 19,346,101
Non-Delinquent **2	\$ 50,216,460	\$ 44,611,396	\$ 5,605,064
Credit Balances **2	\$ (17,131,344)	\$ (16,233,619)	\$ (897,725)
<b>Total</b>	<b>\$ 438,309,295</b>	<b>\$ 381,355,265</b>	<b>\$ 56,954,029</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, Jul 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>	195,345	\$ 19,831,881	\$ 8,338,034	\$ 2,135,179	\$ 850,477	\$ 238,425	\$ 2,282,204	\$ 33,675,981
<b>4 to 6 months</b>	98,142	\$ 10,636,459	\$ 5,404,211	\$ -	\$ 767,246	\$ 69,076	\$ 1,403,998	\$ 18,280,765
<b>7 to 12 months</b>	82,585	\$ 16,005,330	\$ 8,755,654	\$ -	\$ 959,175	\$ 54,007	\$ 3,214,492	\$ 28,988,461
<b>More than 1 year - less than 2 years</b>	70,978	\$ 18,471,035	\$ 12,475,509	\$ 6,437,302	\$ 1,675,277	\$ 690,078	\$ 4,500,926	\$ 44,249,390
<b>More than 2 years - less than 5 years</b>	57,614	\$ 24,058,217	\$ 21,960,945	\$ 17,113,928	\$ 1,544,655	\$ 1,412,591	\$ 12,231,783	\$ 78,321,968
<b>More than 5 years</b>	45,623	\$ 27,546,450	\$ 21,964,394	\$ 21,187,493	\$ 1,871,079	\$ 4,097,764	\$ 11,032,451	\$ 87,699,699
<b>Total</b>		<b>\$ 116,549,372</b>	<b>\$ 78,898,746</b>	<b>\$ 46,873,902</b>	<b>\$ 7,667,909</b>	<b>\$ 6,561,941</b>	<b>\$ 34,665,853</b>	<b>\$ 291,216,264</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, Jul 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>	90,752	7,879,259	2,255,168	339,038	4,224	173,730	1,906,797	12,558,217
<b>4 to 6 months</b>	18,367	4,419,957	1,758,601	106,984	10,220	45,369	1,286,223	7,627,354
<b>7 to 12 months</b>	19,475	9,042,622	3,112,312	107,992	131,585	32,664	3,000,099	15,427,273
<b>More than 1 year - less than 2 years</b>	21,996	18,322,583	6,987,854	461,959	645,336	369,408	4,226,123	31,013,481
<b>More than 2 years - less than 5 years</b>	25,429	26,412,497	14,563,876	4,392,360	1,840,546	477,263	11,150,680	58,837,327
<b>More than 5 years</b>	45,623	50,472,454	50,220,936	41,465,569	5,035,998	5,463,506	13,095,931	165,752,612
<b>Total</b>	<b>221,642</b>	<b>116,549,372</b>	<b>78,898,746</b>	<b>46,873,902</b>	<b>7,667,909</b>	<b>6,561,941</b>	<b>34,665,853</b>	<b>291,216,264</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.