

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,921	\$ 3,063,662	\$ 898,151	\$ 893,019	\$ 99,499	\$ 260,231	\$ 571,015	\$ 5,785,576
Vacant	900	\$ 67,482	\$ 26,803	\$ 190,523	\$ 28,627	\$ 316,179	\$ 1,799	\$ 631,413
TAP **3	13,425	\$ 27,054,275	\$ 3,842,370	\$ 1,919,722	\$ 1,047,103	\$ 979,371	\$ 5,728,610	\$ 40,571,324
WRAP **3	33	\$ 75,211	\$ 20,596	\$ 8,534	\$ 166	\$ -	\$ 4,288	\$ 108,795
City, Including 820 **7	1,537	\$ 6,845,474	\$ 1,809,272	\$ 5,407	\$ 191	\$ 437	\$ (322,208)	\$ 8,338,573
Agency and Help Loan receivable	15,004	\$ -	\$ -	\$ 332,152	\$ 228,415	\$ 22,539,183	\$ (168,775)	\$ 22,908,235
Delinquent	217,291	\$ 118,964,356	\$ 78,721,848	\$ 47,191,324	\$ 8,207,518	\$ 6,432,066	\$ 34,453,801	\$ 293,969,214
Non-Delinquent **5	427,306	\$ 33,184,350	\$ 11,617,243	\$ 549,328	\$ 4,664	\$ 36,867	\$ 6,005,629	\$ 51,397,876
Credit Balances **6	56,259	\$ (18,611,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,611,700)
Total		\$ 170,643,110	\$ 96,936,283	\$ 51,090,009	\$ 9,616,183	\$ 30,564,335	\$ 46,274,159	\$ 405,099,306

**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, Aug 2021 and Jul 2021

Category	Aug 2021	Jul 2021	1 Month Difference
Bankrupt	\$ 5,785,576	\$ 5,852,977	\$ (67,400)
Vacant	\$ 631,413	\$ 631,762	\$ (349)
TAP **3	\$ 40,571,324	\$ 40,722,319	\$ (150,994)
WRAP **1	\$ 108,795	\$ 95,150	\$ 13,645
City, Including 820	\$ 8,338,573	\$ 43,409,235	\$ (35,070,662)
Agency and Help Loan re	\$ 22,908,235	\$ 23,296,473	\$ (388,238)
Delinquent **2	\$ 293,969,214	\$ 291,216,264	\$ 2,752,950
Non-Delinquent **2	\$ 51,397,876	\$ 50,216,460	\$ 1,181,416
Credit Balances **2	\$ (18,611,700)	\$ (17,131,344)	\$ (1,480,356)
Total	\$ 405,099,306	\$ 438,309,295	\$ (33,209,989)

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

Category	Aug 2021	Aug 2020	1 Year Difference
Bankrupt	\$ 5,785,576	\$ 7,669,288	\$ (1,883,712)
Vacant	\$ 631,413	\$ 717,102	\$ (85,689)
TAP **3	\$ 40,571,324	\$ 42,972,021	\$ (2,400,696)
WRAP **1	\$ 108,795	\$ 205,838	\$ (97,043)
City, Including 820	\$ 8,338,573	\$ 7,412,965	\$ 925,609
Agency and Help Loan re	\$ 22,908,235	\$ 24,696,210	\$ (1,787,976)
Delinquent **2	\$ 293,969,214	\$ 273,980,304	\$ 19,988,910
Non-Delinquent **2	\$ 51,397,876	\$ 50,796,305	\$ 601,570
Credit Balances **2	\$ (18,611,700)	\$ (16,268,057)	\$ (2,343,643)
Total	\$ 405,099,306	\$ 392,181,976	\$ 12,917,330

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, Aug 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	191,150	\$ 21,283,566	\$ 8,187,901	\$ 2,983,598	\$ 680,198	\$ 182,496	\$ 2,084,985	\$ 35,402,342
4 to 6 months	99,253	\$ 10,851,910	\$ 5,458,114	\$ -	\$ 813,866	\$ 71,781	\$ 1,542,143	\$ 18,737,606
7 to 12 months	81,376	\$ 15,992,814	\$ 8,634,217	\$ -	\$ 1,223,309	\$ 49,279	\$ 3,187,688	\$ 29,087,117
More than 1 year - less than 2 years	69,836	\$ 19,084,100	\$ 12,420,107	\$ 5,570,191	\$ 1,773,307	\$ 658,845	\$ 4,315,843	\$ 43,821,572
More than 2 years - less than 5 years	56,886	\$ 24,224,349	\$ 21,922,551	\$ 17,300,188	\$ 1,863,773	\$ 1,400,900	\$ 12,100,190	\$ 78,811,802
More than 5 years	45,577	\$ 27,527,616	\$ 22,098,960	\$ 21,337,346	\$ 1,853,066	\$ 4,068,766	\$ 11,222,952	\$ 88,108,774
Total		\$ 118,964,356	\$ 78,721,848	\$ 47,191,324	\$ 8,207,518	\$ 6,432,066	\$ 34,453,801	\$ 293,969,214

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, Aug 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	86,792	9,106,351	2,220,655	373,980	11,521	123,409	1,291,351	13,127,240
4 to 6 months	19,205	4,640,894	1,732,099	173,730	22,693	42,571	1,793,703	8,405,689
7 to 12 months	19,257	8,793,581	3,098,016	171,204	168,175	28,617	3,034,416	15,294,010
More than 1 year - less than 2 years	21,570	18,090,373	6,772,909	467,638	769,093	334,320	4,020,297	30,454,824
More than 2 years - less than 5 years	24,890	27,695,623	14,607,307	4,405,535	2,018,847	496,912	11,030,320	60,254,534
More than 5 years	45,577	50,637,535	50,290,862	41,599,236	5,217,191	5,406,238	13,283,714	166,432,916
Total	217,291	118,964,356	78,721,848	47,191,324	8,207,518	6,432,066	34,453,801	293,969,214

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.