

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,896	\$ 3,058,329	\$ 904,779	\$ 886,968	\$ 100,758	\$ 261,262	\$ 569,232	\$ 5,781,328
Vacant	898	\$ 67,482	\$ 26,803	\$ 190,523	\$ 28,597	\$ 316,173	\$ 1,799	\$ 631,377
TAP **3	13,983	\$ 28,609,015	\$ 4,277,007	\$ 1,866,185	\$ 1,071,715	\$ 973,671	\$ 5,758,717	\$ 42,556,437
WRAP **3	32	\$ 72,440	\$ 20,268	\$ 8,455	\$ 166	\$ -	\$ 4,252	\$ 105,581
City, Including 820 **7	1,547	\$ 13,157,479	\$ 2,686,006	\$ 5,584	\$ 191	\$ 437	\$ (117,575)	\$ 15,732,123
Agency and Help Loan receivable	14,816	\$ -	\$ -	\$ 329,378	\$ 256,301	\$ 22,127,738	\$ (168,442)	\$ 22,520,909
Delinquent	217,102	\$ 118,692,934	\$ 78,742,802	\$ 48,012,964	\$ 8,088,494	\$ 6,373,377	\$ 35,210,451	\$ 295,118,875
Non-Delinquent **5	431,082	\$ 35,427,217	\$ 11,966,297	\$ 353,507	\$ 903,170	\$ 22,274	\$ 5,674,251	\$ 54,346,510
Credit Balances **6	56,055	\$ (17,178,761)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,178,761)
Total		\$ 181,906,135	\$ 98,623,962	\$ 51,653,563	\$ 10,449,393	\$ 30,074,931	\$ 46,932,686	\$ 419,614,379

**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, Sep 2021 and Aug 2021

Category	Sep 2021	Aug 2021	1 Month Difference
Bankrupt	\$ 5,781,328	\$ 5,785,576	\$ (4,249)
Vacant	\$ 631,377	\$ 631,413	\$ (36)
TAP **3	\$ 42,556,437	\$ 40,571,324	\$ 1,985,113
WRAP **1	\$ 105,581	\$ 108,795	\$ (3,214)
City, Including 820	\$ 15,732,123	\$ 8,338,573	\$ 7,393,550
Agency and Help Loan re	\$ 22,520,909	\$ 22,908,235	\$ (387,325)
Delinquent **2	\$ 295,118,875	\$ 293,969,214	\$ 1,149,661
Non-Delinquent **2	\$ 54,346,510	\$ 51,397,876	\$ 2,948,634
Credit Balances **2	\$ (17,178,761)	\$ (18,611,700)	\$ 1,432,939
Total	\$ 419,614,379	\$ 405,099,306	\$ 14,515,073

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

Category	Sep 2021	Sep 2020	1 Year Difference
Bankrupt	\$ 5,781,328	\$ 7,248,493	\$ (1,467,165)
Vacant	\$ 631,377	\$ 716,888	\$ (85,511)
TAP **3	\$ 42,556,437	\$ 42,878,568	\$ (322,131)
WRAP **1	\$ 105,581	\$ 202,506	\$ (96,925)
City, Including 820	\$ 15,732,123	\$ 11,074,621	\$ 4,657,501
Agency and Help Loan re	\$ 22,520,909	\$ 24,579,646	\$ (2,058,737)
Delinquent **2	\$ 295,118,875	\$ 273,089,864	\$ 22,029,011
Non-Delinquent **2	\$ 54,346,510	\$ 50,452,352	\$ 3,894,158
Credit Balances **2	\$ (17,178,761)	\$ (16,024,741)	\$ (1,154,020)
Total	\$ 419,614,379	\$ 394,218,197	\$ 25,396,181

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, Sep 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	190,892	\$ 21,179,951	\$ 7,960,203	\$ 4,163,544	\$ 665,701	\$ 53,957	\$ 2,751,140	\$ 36,774,014
4 to 6 months	96,219	\$ 10,631,518	\$ 5,489,387	\$ -	\$ 797,803	\$ 176,114	\$ 1,738,168	\$ 18,832,771
7 to 12 months	78,899	\$ 15,433,355	\$ 8,424,335	\$ -	\$ 1,199,371	\$ 60,698	\$ 3,067,190	\$ 28,184,482
More than 1 year - less than 2 years	68,249	\$ 19,072,404	\$ 12,461,452	\$ 4,832,136	\$ 1,742,743	\$ 590,023	\$ 4,213,542	\$ 42,911,449
More than 2 years - less than 5 years	56,740	\$ 24,581,402	\$ 22,017,935	\$ 17,418,684	\$ 1,842,305	\$ 1,433,977	\$ 12,051,002	\$ 79,345,109
More than 5 years	45,672	\$ 27,794,304	\$ 22,389,490	\$ 21,598,600	\$ 1,840,570	\$ 4,058,608	\$ 11,389,410	\$ 89,071,050
Total		\$ 118,692,934	\$ 78,742,802	\$ 48,012,964	\$ 8,088,494	\$ 6,373,377	\$ 35,210,451	\$ 295,118,875

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, Sep 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	89,740	8,899,569	2,175,080	450,639	7,828	40,696	1,846,950	13,420,765
4 to 6 months	18,487	4,732,268	1,697,206	272,646	18,005	97,640	1,965,098	8,782,863
7 to 12 months	18,198	8,387,054	2,874,067	251,507	143,879	40,386	2,939,134	14,636,026
More than 1 year - less than 2 years	20,191	17,345,550	6,725,876	514,675	702,995	325,256	3,953,096	29,567,447
More than 2 years - less than 5 years	24,814	28,259,865	14,703,569	4,517,690	2,010,925	494,559	11,091,612	61,078,002
More than 5 years	45,672	51,068,627	50,567,004	42,005,807	5,204,862	5,374,840	13,414,561	167,633,772
Total	217,102	118,692,934	78,742,802	48,012,964	8,088,494	6,373,377	35,210,451	295,118,875

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.