

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,854	\$ 3,029,497	\$ 875,935	\$ 861,637	\$ 101,022	\$ 252,500	\$ 544,565	\$ 5,665,157
Vacant	896	\$ 67,482	\$ 26,803	\$ 190,253	\$ 28,507	\$ 315,051	\$ 1,799	\$ 629,895
TAP **3	13,868	\$ 28,614,726	\$ 4,265,948	\$ 1,800,443	\$ 1,076,689	\$ 967,943	\$ 5,928,092	\$ 42,653,968
WRAP **3	31	\$ 67,848	\$ 19,923	\$ 8,024	\$ 166	\$ -	\$ 4,252	\$ 100,213
City, Including 820 **7	1,588	\$ 19,366,184	\$ 4,429,321	\$ 38,204	\$ 191	\$ 437	\$ (107,336)	\$ 23,727,002
Agency and Help Loan receivable	14,738	\$ -	\$ -	\$ 325,006	\$ 235,287	\$ 22,713,166	\$ (163,501)	\$ 23,084,733
Delinquent	244,321	\$ 124,654,569	\$ 81,216,033	\$ 49,114,410	\$ 8,691,917	\$ 6,164,582	\$ 35,843,841	\$ 305,683,271
Non-Delinquent **5	454,938	\$ 34,920,815	\$ 12,725,179	\$ 746,626	\$ 6,219	\$ 222,292	\$ 6,608,873	\$ 55,229,879
Credit Balances **6	55,884	\$ (17,079,045)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,079,045)
Total		\$ 193,642,076	\$ 103,559,142	\$ 53,084,604	\$ 10,139,999	\$ 30,635,970	\$ 48,660,585	\$ 439,695,073

**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, Nov 2021 and Oct 2021

Category	Nov 2021	Oct 2021	1 Month Difference
Bankrupt	\$ 5,665,157	\$ 5,704,983	\$ (39,825)
Vacant	\$ 629,895	\$ 631,377	\$ (1,482)
TAP **3	\$ 42,653,968	\$ 42,626,773	\$ 27,196
WRAP **1	\$ 100,213	\$ 100,066	\$ 147
City, Including 820	\$ 23,727,002	\$ 19,770,063	\$ 3,956,939
Agency and Help Loan re	\$ 23,084,733	\$ 22,195,644	\$ 889,089
Delinquent **2	\$ 305,683,271	\$ 297,464,888	\$ 8,218,383
Non-Delinquent **2	\$ 55,229,879	\$ 57,738,515	\$ (2,508,636)
Credit Balances **2	\$ (17,079,045)	\$ (16,919,966)	\$ (159,079)
Total	\$ 439,695,073	\$ 429,312,343	\$ 10,382,730

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

Category	Nov 2021	Nov 2020	1 Year Difference
Bankrupt	\$ 5,665,157	\$ 7,051,968	\$ (1,386,811)
Vacant	\$ 629,895	\$ 716,450	\$ (86,555)
TAP **3	\$ 42,653,968	\$ 42,533,306	\$ 120,663
WRAP **1	\$ 100,213	\$ 183,998	\$ (83,785)
City, Including 820	\$ 23,727,002	\$ 17,484,913	\$ 6,242,089
Agency and Help Loan re	\$ 23,084,733	\$ 24,146,038	\$ (1,061,305)
Delinquent **2	\$ 305,683,271	\$ 283,397,987	\$ 22,285,284
Non-Delinquent **2	\$ 55,229,879	\$ 48,488,805	\$ 6,741,074
Credit Balances **2	\$ (17,079,045)	\$ (15,571,653)	\$ (1,507,392)
Total	\$ 439,695,073	\$ 408,431,810	\$ 31,263,263

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, Nov 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	215,090	\$ 25,888,244	\$ 9,721,877	\$ 4,219,820	\$ 857,887	\$ 53,482	\$ 3,101,953	\$ 43,842,993
4 to 6 months	101,732	\$ 10,877,580	\$ 5,148,941	\$ 1,891,175	\$ 628,688	\$ 146,749	\$ 1,763,940	\$ 20,456,839
7 to 12 months	78,654	\$ 14,939,327	\$ 8,226,357	\$ -	\$ 1,466,855	\$ 90,593	\$ 3,011,181	\$ 27,733,876
More than 1 year - less than 2 years	67,864	\$ 19,553,024	\$ 12,725,007	\$ 3,335,577	\$ 1,781,783	\$ 493,762	\$ 4,193,022	\$ 42,081,284
More than 2 years - less than 5 years	57,139	\$ 25,151,475	\$ 22,393,267	\$ 17,732,100	\$ 2,058,286	\$ 1,431,925	\$ 12,058,340	\$ 80,825,075
More than 5 years	46,053	\$ 28,244,920	\$ 23,000,585	\$ 21,935,738	\$ 1,898,418	\$ 3,948,071	\$ 11,715,405	\$ 90,743,204
Total		\$ 124,654,569	\$ 81,216,033	\$ 49,114,410	\$ 8,691,917	\$ 6,164,582	\$ 35,843,841	\$ 305,683,271

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, Nov 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	115,877	12,665,631	3,661,012	559,948	10,969	33,504	2,296,838	19,227,850
4 to 6 months	20,054	5,876,986	1,760,155	409,807	27,182	81,326	1,032,769	9,188,227
7 to 12 months	17,830	8,053,877	2,791,000	392,823	155,083	52,008	3,644,840	15,089,631
More than 1 year - less than 2 years	18,737	15,973,212	6,259,524	567,703	718,485	320,476	3,992,906	27,832,306
More than 2 years - less than 5 years	25,770	30,075,286	15,330,066	4,570,957	2,206,061	430,945	11,090,304	63,703,666
More than 5 years	46,053	52,009,576	51,414,276	42,613,172	5,574,137	5,246,323	13,786,184	170,641,591
Total	244,321	124,654,569	81,216,033	49,114,410	8,691,917	6,164,582	35,843,841	305,683,271

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.