

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,829	\$ 2,977,738	\$ 867,787	\$ 849,232	\$ 99,730	\$ 250,007	\$ 546,045	\$ 5,590,539
Vacant	895	\$ 67,482	\$ 26,803	\$ 190,170	\$ 28,457	\$ 314,963	\$ 1,799	\$ 629,674
TAP **3	13,306	\$ 27,221,309	\$ 4,030,633	\$ 1,644,956	\$ 1,052,843	\$ 936,595	\$ 5,817,574	\$ 40,704,061
WRAP **3	31	\$ 68,035	\$ 20,215	\$ 7,900	\$ 156	\$ -	\$ 4,252	\$ 100,558
City, Including 820 **7	1,581	\$ 21,722,432	\$ 5,261,300	\$ 38,454	\$ 191	\$ 437	\$ (52,474)	\$ 26,970,339
Agency and Help Loan receivable	14,643	\$ -	\$ -	\$ 322,090	\$ 252,156	\$ 22,161,027	\$ (182,223)	\$ 22,530,467
Delinquent	238,403	\$ 122,429,557	\$ 80,759,023	\$ 49,626,961	\$ 8,569,448	\$ 6,120,404	\$ 35,898,506	\$ 303,401,669
Non-Delinquent **5	408,517	\$ 30,765,570	\$ 10,959,566	\$ 451,465	\$ 933,979	\$ 60,084	\$ 5,210,079	\$ 48,380,630
Credit Balances **6	60,513	\$ (17,864,194)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,864,194)
<b>Total</b>		<b>\$ 187,387,929</b>	<b>\$ 101,925,326</b>	<b>\$ 53,131,227</b>	<b>\$ 10,936,961</b>	<b>\$ 29,843,517</b>	<b>\$ 47,243,558</b>	<b>\$ 430,443,743</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, Dec 2021 and Nov 2021

Category	Dec 2021	Nov 2021	1 Month Difference
Bankrupt	\$ 5,590,539	\$ 5,665,157	\$ (74,618)
Vacant	\$ 629,674	\$ 629,895	\$ (222)
TAP **3	\$ 40,704,061	\$ 42,653,968	\$ (1,949,907)
WRAP **1	\$ 100,558	\$ 100,213	\$ 345
City, Including 820	\$ 26,970,339	\$ 23,727,002	\$ 3,243,337
Agency and Help Loan re	\$ 22,530,467	\$ 23,084,733	\$ (554,265)
Delinquent **2	\$ 303,401,669	\$ 305,683,271	\$ (2,281,602)
Non-Delinquent **2	\$ 48,380,630	\$ 55,229,879	\$ (6,849,250)
Credit Balances **2	\$ (17,864,194)	\$ (17,079,045)	\$ (785,149)
<b>Total</b>	<b>\$ 430,443,743</b>	<b>\$ 439,695,073</b>	<b>\$ (9,251,330)</b>

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

Category	Dec 2021	Dec 2020	1 Year Difference
Bankrupt	\$ 5,590,539	\$ 6,878,440	\$ (1,287,901)
Vacant	\$ 629,674	\$ 716,090	\$ (86,416)
TAP **3	\$ 40,704,061	\$ 42,371,427	\$ (1,667,366)
WRAP **1	\$ 100,558	\$ 182,407	\$ (81,849)
City, Including 820	\$ 26,970,339	\$ 20,905,243	\$ 6,065,096
Agency and Help Loan re	\$ 22,530,467	\$ 24,128,114	\$ (1,597,646)
Delinquent **2	\$ 303,401,669	\$ 285,803,280	\$ 17,598,389
Non-Delinquent **2	\$ 48,380,630	\$ 50,912,767	\$ (2,532,137)
Credit Balances **2	\$ (17,864,194)	\$ (15,469,416)	\$ (2,394,779)
<b>Total</b>	<b>\$ 430,443,743</b>	<b>\$ 416,428,352</b>	<b>\$ 14,015,391</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, Dec 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>	208,330	\$ 22,649,337	\$ 9,016,800	\$ 4,316,871	\$ 840,148	\$ 58,018	\$ 2,598,094	\$ 39,478,943
<b>4 to 6 months</b>	103,178	\$ 10,699,786	\$ 5,038,197	\$ 2,746,505	\$ 608,759	\$ 31,211	\$ 2,025,560	\$ 21,149,801
<b>7 to 12 months</b>	78,798	\$ 14,862,920	\$ 8,180,375	\$ -	\$ 1,432,334	\$ 185,601	\$ 3,341,247	\$ 28,002,029
<b>More than 1 year - less than 2 years</b>	67,524	\$ 19,675,630	\$ 12,667,733	\$ 2,611,280	\$ 1,766,737	\$ 462,638	\$ 4,120,751	\$ 41,303,891
<b>More than 2 years - less than 5 years</b>	57,734	\$ 25,567,313	\$ 22,528,882	\$ 17,868,066	\$ 2,027,875	\$ 1,430,728	\$ 11,974,202	\$ 81,396,683
<b>More than 5 years</b>	46,379	\$ 28,974,570	\$ 23,327,036	\$ 22,084,239	\$ 1,893,594	\$ 3,952,209	\$ 11,838,652	\$ 92,070,321
<b>Total</b>		<b>\$ 122,429,557</b>	<b>\$ 80,759,023</b>	<b>\$ 49,626,961</b>	<b>\$ 8,569,448</b>	<b>\$ 6,120,404</b>	<b>\$ 35,898,506</b>	<b>\$ 303,401,669</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, Dec 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>	108,296	9,517,569	2,842,282	520,806	7,699	37,088	1,815,396	14,740,742
<b>4 to 6 months</b>	21,670	5,539,122	1,814,087	420,054	18,623	18,755	1,235,505	9,046,147
<b>7 to 12 months</b>	17,967	7,860,697	2,734,234	483,381	126,632	97,463	3,959,980	15,262,388
<b>More than 1 year - less than 2 years</b>	17,991	15,438,466	6,068,004	619,712	639,880	345,628	3,974,625	27,086,314
<b>More than 2 years - less than 5 years</b>	26,100	30,743,830	15,433,919	4,614,922	2,184,427	405,433	10,996,265	64,378,843
<b>More than 5 years</b>	46,379	53,329,873	51,866,497	42,968,085	5,592,187	5,216,038	13,916,735	172,887,236
<b>Total</b>	<b>238,403</b>	<b>122,429,557</b>	<b>80,759,023</b>	<b>49,626,961</b>	<b>8,569,448</b>	<b>6,120,404</b>	<b>35,898,506</b>	<b>303,401,669</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.