

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,870	\$ 3,065,334	\$ 876,943	\$ 862,515	\$ 101,332	\$ 254,136	\$ 544,724	\$ 5,704,983
Vacant	898	\$ 67,482	\$ 26,803	\$ 190,523	\$ 28,597	\$ 316,173	\$ 1,799	\$ 631,377
TAP **3	13,901	\$ 28,599,031	\$ 4,274,809	\$ 1,844,269	\$ 1,074,358	\$ 974,208	\$ 5,859,971	\$ 42,626,773
WRAP **3	31	\$ 67,702	\$ 19,812	\$ 8,134	\$ 166	\$ -	\$ 4,252	\$ 100,066
City, Including 820 **7	1,585	\$ 16,363,882	\$ 3,557,514	\$ 38,653	\$ 191	\$ 437	\$ (190,615)	\$ 19,770,063
Agency and Help Loan receivable	14,740	\$ -	\$ -	\$ 327,580	\$ 246,820	\$ 21,814,518	\$ (168,244)	\$ 22,195,644
Delinquent	231,829	\$ 120,359,529	\$ 79,462,140	\$ 48,380,248	\$ 7,954,351	\$ 6,259,578	\$ 35,051,003	\$ 297,464,888
Non-Delinquent **5	472,856	\$ 37,859,061	\$ 13,268,662	\$ 351,017	\$ 884,812	\$ 238,129	\$ 5,136,955	\$ 57,738,515
Credit Balances **6	52,544	\$ (16,919,966)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,919,966)
Total		\$ 189,462,055	\$ 101,486,682	\$ 52,002,939	\$ 10,290,627	\$ 29,857,179	\$ 46,239,846	\$ 429,312,343

**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, Oct 2021 and Sep 2021

Category	Oct 2021	Sep 2021	1 Month Difference
Bankrupt	\$ 5,704,983	\$ 5,781,328	\$ (76,345)
Vacant	\$ 631,377	\$ 631,377	\$ 0
TAP **3	\$ 42,626,773	\$ 42,556,437	\$ 70,335
WRAP **1	\$ 100,066	\$ 105,581	\$ (5,515)
City, Including 820	\$ 19,770,063	\$ 15,732,123	\$ 4,037,940
Agency and Help Loan re	\$ 22,195,644	\$ 22,520,909	\$ (325,265)
Delinquent **2	\$ 297,464,888	\$ 295,118,875	\$ 2,346,013
Non-Delinquent **2	\$ 57,738,515	\$ 54,346,510	\$ 3,392,005
Credit Balances **2	\$ (16,919,966)	\$ (17,178,761)	\$ 258,796
Total	\$ 429,312,343	\$ 419,614,379	\$ 9,697,965

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

Category	Oct 2021	Oct 2020	1 Year Difference
Bankrupt	\$ 5,704,983	\$ 7,078,444	\$ (1,373,461)
Vacant	\$ 631,377	\$ 716,636	\$ (85,259)
TAP **3	\$ 42,626,773	\$ 42,708,405	\$ (81,633)
WRAP **1	\$ 100,066	\$ 206,126	\$ (106,060)
City, Including 820	\$ 19,770,063	\$ 15,122,868	\$ 4,647,195
Agency and Help Loan re	\$ 22,195,644	\$ 24,176,009	\$ (1,980,365)
Delinquent **2	\$ 297,464,888	\$ 277,140,037	\$ 20,324,851
Non-Delinquent **2	\$ 57,738,515	\$ 50,901,532	\$ 6,836,983
Credit Balances **2	\$ (16,919,966)	\$ (15,816,910)	\$ (1,103,055)
Total	\$ 429,312,343	\$ 402,233,146	\$ 27,079,197

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, Oct 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	202,967	\$ 22,737,645	\$ 8,375,424	\$ 3,960,017	\$ 645,243	\$ 31,801	\$ 2,483,891	\$ 38,233,796
4 to 6 months	101,919	\$ 10,380,285	\$ 5,190,509	\$ 1,051,735	\$ 779,099	\$ 138,784	\$ 1,955,436	\$ 19,495,630
7 to 12 months	78,599	\$ 15,088,444	\$ 8,378,551	\$ -	\$ 1,171,809	\$ 83,454	\$ 2,865,042	\$ 27,586,834
More than 1 year - less than 2 years	68,135	\$ 19,270,905	\$ 12,627,298	\$ 4,102,147	\$ 1,713,398	\$ 554,909	\$ 4,173,099	\$ 42,440,894
More than 2 years - less than 5 years	56,950	\$ 24,871,556	\$ 22,184,047	\$ 17,506,591	\$ 1,816,479	\$ 1,413,531	\$ 12,056,171	\$ 79,848,119
More than 5 years	45,864	\$ 28,010,694	\$ 22,706,311	\$ 21,759,758	\$ 1,828,323	\$ 4,037,099	\$ 11,517,363	\$ 89,859,617
Total		\$ 120,359,529	\$ 79,462,140	\$ 48,380,248	\$ 7,954,351	\$ 6,259,578	\$ 35,051,003	\$ 297,464,888

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, Oct 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	103,022	10,090,207	2,537,576	463,829	1,955	17,544	1,603,050	14,714,162
4 to 6 months	20,309	5,239,652	1,664,547	343,812	14,478	76,477	2,197,964	9,536,929
7 to 12 months	17,840	8,024,337	2,782,708	307,686	116,161	52,961	2,660,760	13,944,612
More than 1 year - less than 2 years	19,615	16,628,244	6,563,681	530,084	630,508	317,259	3,947,203	28,616,978
More than 2 years - less than 5 years	25,179	29,055,295	14,935,046	4,523,825	1,989,157	459,787	11,097,584	62,060,741
More than 5 years	45,864	51,321,795	50,978,582	42,211,013	5,202,091	5,335,550	13,544,443	168,591,465
Total	231,829	120,359,529	79,462,140	48,380,248	7,954,351	6,259,578	35,051,003	297,464,888

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.