

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, Jan 2022

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,806	\$ 2,963,671	\$ 870,510	\$ 838,897	\$ 100,818	\$ 247,205	\$ 546,246	\$ 5,567,346
Vacant	895	\$ 67,482	\$ 26,803	\$ 190,170	\$ 28,457	\$ 314,963	\$ 1,799	\$ 629,674
TAP **3	11,052	\$ 21,943,835	\$ 3,189,805	\$ 1,196,424	\$ 846,758	\$ 788,691	\$ 4,941,275	\$ 32,906,881
WRAP **3	30	\$ 66,800	\$ 19,916	\$ 7,809	\$ 156	\$ -	\$ 4,252	\$ 98,933
City, Including 820 **7	1,581	\$ 24,431,505	\$ 6,092,357	\$ 38,711	\$ 191	\$ 437	\$ (73,212)	\$ 30,489,989
Agency and Help Loan receivable	14,741	\$ -	\$ -	\$ 318,500	\$ 242,170	\$ 22,845,919	\$ (170,064)	\$ 23,213,401
Delinquent	231,095	\$ 128,952,408	\$ 81,599,577	\$ 50,470,108	\$ 8,622,339	\$ 6,219,179	\$ 36,931,769	\$ 312,793,077
Non-Delinquent **5	431,457	\$ 34,529,674	\$ 11,898,551	\$ 494,055	\$ 929,407	\$ 72,144	\$ 6,300,039	\$ 54,223,801
Credit Balances **6	61,449	\$ (18,137,548)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,137,548)
Total		\$ 194,817,827	\$ 103,697,519	\$ 53,554,674	\$ 10,770,297	\$ 30,488,537	\$ 48,482,103	\$ 441,785,553

**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, Jan 2022 and Dec 2021

Category	Jan 2022	Dec 2021	1 Month Difference
Bankrupt	\$ 5,567,346	\$ 5,590,539	\$ (23,194)
Vacant	\$ 629,674	\$ 629,674	\$ -
TAP **3	\$ 32,906,881	\$ 40,704,061	\$ (7,797,181)
WRAP **1	\$ 98,933	\$ 100,558	\$ (1,625)
City, Including 820	\$ 30,489,989	\$ 26,970,339	\$ 3,519,650
Agency and Help Loan re	\$ 23,213,401	\$ 22,530,467	\$ 682,933
Delinquent **2	\$ 312,793,077	\$ 303,401,669	\$ 9,391,408
Non-Delinquent **2	\$ 54,223,801	\$ 48,380,630	\$ 5,843,172
Credit Balances **2	\$ (18,137,548)	\$ (17,864,194)	\$ (273,354)
Total	\$ 441,785,553	\$ 430,443,743	\$ 11,341,810

Table 3: Comparison of Water Receivables, Jan 2022 and Jan 2021

Category	Jan 2022	Jan 2021	1 Year Difference
Bankrupt	\$ 5,567,346	\$ 6,854,250	\$ (1,286,905)
Vacant	\$ 629,674	\$ 715,639	\$ (85,965)
TAP **3	\$ 32,906,881	\$ 42,159,273	\$ (9,252,392)
WRAP **1	\$ 98,933	\$ 184,765	\$ (85,832)
City, Including 820	\$ 30,489,989	\$ 23,296,294	\$ 7,193,696
Agency and Help Loan re	\$ 23,213,401	\$ 24,151,295	\$ (937,894)
Delinquent **2	\$ 312,793,077	\$ 290,285,194	\$ 22,507,884
Non-Delinquent **2	\$ 54,223,801	\$ 50,905,201	\$ 3,318,600
Credit Balances **2	\$ (18,137,548)	\$ (15,546,547)	\$ (2,591,002)
Total	\$ 441,785,553	\$ 423,005,364	\$ 18,780,190

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, Jan 2022

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	201,161	\$ 22,352,022	\$ 8,648,034	\$ 4,429,554	\$ 825,551	\$ 50,910	\$ 2,950,714	\$ 39,256,432
4 to 6 months	104,605	\$ 11,786,836	\$ 5,231,209	\$ 2,607,067	\$ 599,762	\$ 23,471	\$ 1,733,992	\$ 21,982,113
7 to 12 months	84,769	\$ 15,017,336	\$ 8,101,343	\$ 970,650	\$ 1,412,138	\$ 182,507	\$ 3,127,387	\$ 28,810,918
More than 1 year - less than 2 years	68,874	\$ 20,057,749	\$ 12,743,377	\$ 1,785,521	\$ 1,822,125	\$ 405,114	\$ 4,037,577	\$ 40,850,613
More than 2 years - less than 5 years	60,066	\$ 27,692,409	\$ 22,905,692	\$ 18,233,254	\$ 2,044,384	\$ 1,489,262	\$ 12,694,351	\$ 85,058,899
More than 5 years	47,592	\$ 32,046,056	\$ 23,969,922	\$ 22,444,062	\$ 1,918,379	\$ 4,067,915	\$ 12,387,748	\$ 96,834,103
Total		\$ 128,952,408	\$ 81,599,577	\$ 50,470,108	\$ 8,622,339	\$ 6,219,179	\$ 36,931,769	\$ 312,793,077

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, Jan 2022

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	96,786	9,041,136	2,460,390	476,195	2,368	30,620	2,149,332	14,159,899
4 to 6 months	23,456	6,243,417	1,932,662	456,892	13,425	10,409	912,572	9,569,378
7 to 12 months	18,186	7,984,917	2,774,427	584,443	99,710	96,092	3,725,371	15,264,959
More than 1 year - less than 2 years	17,761	15,301,662	5,826,630	668,873	569,366	93,988	3,925,055	26,385,573
More than 2 years - less than 5 years	27,314	32,110,784	15,836,530	4,693,711	2,205,828	646,781	11,653,116	67,146,857
More than 5 years	47,592	58,270,492	52,768,937	43,589,994	5,731,642	5,341,289	14,566,324	180,266,412
Total	231,095	128,952,408	81,599,577	50,470,108	8,622,339	6,219,179	36,931,769	312,793,077

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.