

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,708	\$ 2,934,973	\$ 869,516	\$ 825,017	\$ 100,473	\$ 160,076	\$ 526,421	\$ 5,416,477
Vacant	807	\$ 65,427	\$ 26,696	\$ 186,903	\$ 27,107	\$ 286,736	\$ 1,799	\$ 594,668
TAP **3	10,581	\$ 20,857,753	\$ 3,037,544	\$ 1,129,415	\$ 806,904	\$ 491,810	\$ 4,658,615	\$ 30,982,133
WRAP **3	30	\$ 66,623	\$ 20,157	\$ 7,783	\$ 156	\$ -	\$ 4,049	\$ 98,768
City, Including 820 **7	1,591	\$ 26,785,191	\$ 7,085,286	\$ 38,878	\$ 191	\$ 437	\$ (40,111)	\$ 33,869,872
Agency and Help Loan receivable	14,622	\$ -	\$ -	\$ 316,355	\$ 234,773	\$ 22,458,154	\$ (165,200)	\$ 22,820,927
Delinquent	222,195	\$ 130,664,134	\$ 81,927,415	\$ 50,540,860	\$ 9,279,643	\$ 5,108,127	\$ 36,677,054	\$ 314,194,862
Non-Delinquent **5	441,337	\$ 34,285,981	\$ 12,636,037	\$ 530,904	\$ 119,002	\$ 29,103	\$ 9,931,832	\$ 57,532,797
Credit Balances **6	59,343	\$ (18,041,712)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,041,712)
Total		\$ 197,618,369	\$ 105,602,652	\$ 53,576,115	\$ 10,568,250	\$ 28,534,441	\$ 51,594,459	\$ 447,468,792

**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, Feb 2022 and Jan 2022

Category	Feb 2022	Jan 2022	1 Month Difference
Bankrupt	\$ 5,416,477	\$ 5,567,346	\$ (150,869)
Vacant	\$ 594,668	\$ 629,674	\$ (35,005)
TAP **3	\$ 30,982,133	\$ 32,906,881	\$ (1,924,748)
WRAP **1	\$ 98,768	\$ 98,933	\$ (165)
City, Including 820	\$ 33,869,872	\$ 30,489,989	\$ 3,379,882
Agency and Help Loan re	\$ 22,820,927	\$ 23,213,401	\$ (392,474)
Delinquent **2	\$ 314,194,862	\$ 312,793,077	\$ 1,401,784
Non-Delinquent **2	\$ 57,532,797	\$ 54,223,801	\$ 3,308,996
Credit Balances **2	\$ (18,041,712)	\$ (18,137,548)	\$ 95,836
Total	\$ 447,468,792	\$ 441,785,553	\$ 5,683,238

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

Category	Feb 2022	Feb 2021	1 Year Difference
Bankrupt	\$ 5,416,477	\$ 6,744,056	\$ (1,327,579)
Vacant	\$ 594,668	\$ 640,283	\$ (45,614)
TAP **3	\$ 30,982,133	\$ 41,880,466	\$ (10,898,334)
WRAP **1	\$ 98,768	\$ 185,726	\$ (86,958)
City, Including 820	\$ 33,869,872	\$ 26,079,905	\$ 7,789,967
Agency and Help Loan re	\$ 22,820,927	\$ 23,969,635	\$ (1,148,708)
Delinquent **2	\$ 314,194,862	\$ 293,118,262	\$ 21,076,600
Non-Delinquent **2	\$ 57,532,797	\$ 49,674,542	\$ 7,858,255
Credit Balances **2	\$ (18,041,712)	\$ (15,747,767)	\$ (2,293,945)
Total	\$ 447,468,792	\$ 426,545,108	\$ 20,923,683

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, Feb 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	192,579	\$ 21,788,036	\$ 8,385,684	\$ 4,377,049	\$ 794,751	\$ 60,073	\$ 2,873,457	\$ 38,278,750
4 to 6 months	106,040	\$ 12,336,636	\$ 5,388,630	\$ 2,582,513	\$ 809,554	\$ 42,535	\$ 1,664,862	\$ 22,824,460
7 to 12 months	86,243	\$ 15,417,856	\$ 8,087,745	\$ 1,740,086	\$ 1,304,138	\$ 183,951	\$ 3,498,283	\$ 30,231,617
More than 1 year - less than 2 years	68,253	\$ 20,333,849	\$ 12,664,446	\$ 1,045,953	\$ 1,933,644	\$ 76,676	\$ 4,029,654	\$ 40,083,374
More than 2 years - less than 5 years	60,555	\$ 28,202,066	\$ 23,138,903	\$ 18,391,184	\$ 2,561,957	\$ 1,800,869	\$ 12,351,548	\$ 86,445,997
More than 5 years	47,784	\$ 32,585,691	\$ 24,262,006	\$ 22,404,075	\$ 1,875,599	\$ 2,944,022	\$ 12,259,250	\$ 96,330,664
Total		\$ 130,664,134	\$ 81,927,415	\$ 50,540,860	\$ 9,279,643	\$ 5,108,127	\$ 36,677,054	\$ 314,194,862

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, Feb 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	85,284	8,769,053	2,337,046	395,718	9,204	37,194	2,227,960	13,776,175
4 to 6 months	24,911	6,242,995	1,934,242	453,270	26,636	36,411	1,193,432	9,886,844
7 to 12 months	19,112	8,447,699	2,831,620	675,944	142,149	93,172	3,670,259	15,860,845
More than 1 year - less than 2 years	17,421	14,897,647	5,646,431	702,685	669,626	61,034	3,928,352	25,905,775
More than 2 years - less than 5 years	27,683	33,226,944	16,013,579	4,746,600	2,459,745	677,287	11,285,239	68,409,499
More than 5 years	47,784	59,079,796	53,164,496	43,566,644	5,972,284	4,203,029	14,371,811	180,355,724
Total	222,195	130,664,134	81,927,415	50,540,860	9,279,643	5,108,127	36,677,054	314,194,862

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.