

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,650	\$ 2,911,051	\$ 859,819	\$ 812,004	\$ 100,265	\$ 158,255	\$ 511,055	\$ 5,352,449
Vacant	802	\$ 65,324	\$ 26,696	\$ 186,260	\$ 26,957	\$ 285,097	\$ 1,789	\$ 592,123
TAP **3	8,754	17,089,598	2,485,130	939,047	681,772	401,535	3,886,148	25,483,310
WRAP **3	27	\$ 55,350	\$ 17,536	\$ 6,720	\$ 156	\$ -	\$ 3,925	\$ 83,687
City, Including 820 **7	1,597	\$ 29,166,889	\$ 8,010,836	\$ 41,074	\$ 191	\$ 437	\$ (51,782)	\$ 37,167,646
Agency and Help Loan receivable	14,401	\$ -	\$ -	\$ 311,392	\$ 253,723	\$ 21,944,129	\$ (176,859)	\$ 22,312,388
Delinquent	225,236	\$ 133,862,212	\$ 82,633,226	\$ 51,329,184	\$ 9,312,041	\$ 5,068,492	\$ 37,964,464	\$ 320,167,197
Non-Delinquent **5	424,561	\$ 30,681,398	\$ 11,476,289	\$ 374,568	\$ 910,082	\$ 64,841	\$ 5,744,107	\$ 49,251,093
Credit Balances **6	59,259	\$ (17,952,268)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,952,268)
<b>Total</b>		<b>\$ 195,879,553</b>	<b>\$ 105,509,532</b>	<b>\$ 54,000,248</b>	<b>\$ 11,285,187</b>	<b>\$ 27,922,786</b>	<b>\$ 47,882,847</b>	<b>\$ 442,457,624</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, Mar 2022 and Feb 2022

Category	Mar 2022	Feb 2022	1 Month Difference
Bankrupt	\$ 5,352,449	\$ 5,416,477	\$ (64,027)
Vacant	\$ 592,123	\$ 594,668	\$ (2,546)
TAP **3	\$ 25,483,310	\$ 30,982,133	\$ (5,498,822)
WRAP **1	\$ 83,687	\$ 98,768	\$ (15,081)
City, Including 820	\$ 37,167,646	\$ 33,869,872	\$ 3,297,774
Agency and Help Loan re	\$ 22,312,388	\$ 22,820,927	\$ (508,539)
Delinquent **2	\$ 320,167,197	\$ 314,194,862	\$ 5,972,335
Non-Delinquent **2	\$ 49,251,093	\$ 57,532,797	\$ (8,281,704)
Credit Balances **2	\$ (17,952,268)	\$ (18,041,712)	\$ 89,444
<b>Total</b>	<b>\$ 442,457,624</b>	<b>\$ 447,468,792</b>	<b>\$ (5,011,167)</b>

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

Category	Mar 2022	Mar 2021	1 Year Difference
Bankrupt	\$ 5,352,449	\$ 6,039,472	\$ (687,022)
Vacant	\$ 592,123	\$ 639,704	\$ (47,581)
TAP **3	\$ 25,483,310	\$ 41,766,622	\$ (16,283,311)
WRAP **1	\$ 83,687	\$ 173,467	\$ (89,780)
City, Including 820	\$ 37,167,646	\$ 29,420,446	\$ 7,747,200
Agency and Help Loan re	\$ 22,312,388	\$ 23,804,678	\$ (1,492,290)
Delinquent **2	\$ 320,167,197	\$ 286,980,066	\$ 33,187,131
Non-Delinquent **2	\$ 49,251,093	\$ 45,619,914	\$ 3,631,179
Credit Balances **2	\$ (17,952,268)	\$ (16,966,395)	\$ (985,874)
<b>Total</b>	<b>\$ 442,457,624</b>	<b>\$ 417,477,973</b>	<b>\$ 24,979,652</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, Mar 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
<b>3 months or less</b>	195,663	\$ 22,131,798	\$ 8,628,218	\$ 4,542,755	\$ 882,494	\$ 43,665	\$ 3,110,036	\$ 39,338,723
<b>4 to 6 months</b>	103,506	\$ 11,932,719	\$ 5,310,886	\$ 2,838,730	\$ 786,643	\$ 45,494	\$ 1,869,093	\$ 22,783,247
<b>7 to 12 months</b>	86,721	\$ 15,432,231	\$ 8,065,129	\$ 2,528,498	\$ 1,264,519	\$ 132,369	\$ 3,663,916	\$ 31,086,227
<b>More than 1 year - less than 2 years</b>	64,895	\$ 20,374,938	\$ 12,507,230	\$ 354,771	\$ 1,889,365	\$ 68,356	\$ 3,919,863	\$ 39,113,691
<b>More than 2 years - less than 5 years</b>	61,934	\$ 29,576,947	\$ 23,388,731	\$ 18,747,784	\$ 2,611,079	\$ 1,800,102	\$ 12,754,390	\$ 88,878,419
<b>More than 5 years</b>	48,437	\$ 34,413,579	\$ 24,733,030	\$ 22,316,646	\$ 1,877,941	\$ 2,978,505	\$ 12,647,167	\$ 98,966,890
<b>Total</b>		<b>\$ 133,862,212</b>	<b>\$ 82,633,226</b>	<b>\$ 51,329,184</b>	<b>\$ 9,312,041</b>	<b>\$ 5,068,492</b>	<b>\$ 37,964,464</b>	<b>\$ 320,167,197</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, Mar 2022

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>	89,265	8,603,476	2,355,750	449,797	7,966	29,290	2,350,651	13,796,931
<b>4 to 6 months</b>	23,164	5,787,956	1,815,410	458,410	23,357	33,230	1,428,816	9,547,036
<b>7 to 12 months</b>	19,612	8,688,642	2,974,379	771,453	130,024	86,908	3,901,987	16,553,395
<b>More than 1 year - less than 2 years</b>	16,355	13,656,129	5,290,973	734,890	594,405	42,167	3,692,498	24,011,085
<b>More than 2 years - less than 5 years</b>	28,403	35,037,526	16,332,122	4,927,228	2,496,847	637,834	11,771,786	71,203,426
<b>More than 5 years</b>	48,437	62,088,483	53,864,592	43,987,406	6,059,442	4,239,061	14,818,727	185,055,324
<b>Total</b>	<b>225,236</b>	<b>133,862,212</b>	<b>82,633,226</b>	<b>51,329,184</b>	<b>9,312,041</b>	<b>5,068,492</b>	<b>37,964,464</b>	<b>320,167,197</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.