

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,613	\$ 2,906,480	\$ 854,867	\$ 805,045	\$ 101,842	\$ 158,783	\$ 486,173	\$ 5,313,189
Vacant	797	\$ 64,852	\$ 26,069	\$ 185,241	\$ 26,727	\$ 284,567	\$ 1,224	\$ 588,680
TAP **3	7,564	\$ 14,659,869	\$ 2,142,435	\$ 824,782	\$ 578,833	\$ 333,654	\$ 3,202,704	\$ 21,742,197
WRAP **3	28	\$ 56,241	\$ 18,105	\$ 6,714	\$ 247	\$ -	\$ 3,925	\$ 85,232
City, Including 820 **7	1,597	\$ 31,560,141	\$ 8,860,865	\$ 40,528	\$ 191	\$ 437	\$ (64,184)	\$ 40,397,977
Agency and Help Loan receivable	14,469	\$ -	\$ -	\$ 308,131	\$ 245,279	\$ 22,587,647	\$ (170,381)	\$ 22,950,323
Delinquent	231,682	\$ 136,119,458	\$ 83,621,201	\$ 51,803,573	\$ 9,229,415	\$ 5,107,294	\$ 38,367,539	\$ 324,246,170
Non-Delinquent **5	437,645	\$ 33,308,253	\$ 11,796,600	\$ 452,136	\$ 884,791	\$ 51,238	\$ 6,178,568	\$ 52,671,306
Credit Balances **6	59,217	\$ (18,105,190)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,105,190)
Total		\$ 200,570,104	\$ 107,320,141	\$ 54,426,149	\$ 11,067,327	\$ 28,523,620	\$ 48,005,569	\$ 449,889,885

**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, Apr 2022 and Mar 2022

Category	Apr 2022	Mar 2022	1 Month Difference
Bankrupt	\$ 5,313,189	\$ 5,352,449	\$ (39,260)
Vacant	\$ 588,680	\$ 592,123	\$ (3,442)
TAP **3	\$ 21,742,197	\$ 25,483,310	\$ (3,741,114)
WRAP **1	\$ 85,232	\$ 83,687	\$ 1,545
City, Including 820	\$ 40,397,977	\$ 37,167,646	\$ 3,230,332
Agency and Help Loan re	\$ 22,950,323	\$ 22,312,388	\$ 637,935
Delinquent **2	\$ 324,246,170	\$ 320,167,197	\$ 4,078,974
Non-Delinquent **2	\$ 52,671,306	\$ 49,251,093	\$ 3,420,213
Credit Balances **2	\$ (18,105,190)	\$ (17,952,268)	\$ (152,922)
Total	\$ 449,889,885	\$ 442,457,624	\$ 7,432,261

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

Category	Apr 2022	Apr 2021	1 Year Difference
Bankrupt	\$ 5,313,189	\$ 5,983,773	\$ (670,584)
Vacant	\$ 588,680	\$ 639,006	\$ (50,325)
TAP **3	\$ 21,742,197	\$ 41,499,307	\$ (19,757,110)
WRAP **1	\$ 85,232	\$ 85,963	\$ (731)
City, Including 820	\$ 40,397,977	\$ 32,398,401	\$ 7,999,577
Agency and Help Loan re	\$ 22,950,323	\$ 24,001,919	\$ (1,051,596)
Delinquent **2	\$ 324,246,170	\$ 284,368,757	\$ 39,877,414
Non-Delinquent **2	\$ 52,671,306	\$ 49,823,252	\$ 2,848,054
Credit Balances **2	\$ (18,105,190)	\$ (17,175,202)	\$ (929,988)
Total	\$ 449,889,885	\$ 421,625,174	\$ 28,264,711

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, Apr 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	202,080	\$ 22,027,003	\$ 9,032,111	\$ 4,751,599	\$ 860,344	\$ 51,871	\$ 2,376,625	\$ 39,099,230
4 to 6 months	103,917	\$ 11,652,808	\$ 5,329,494	\$ 2,852,741	\$ 768,283	\$ 72,213	\$ 2,320,363	\$ 22,995,691
7 to 12 months	88,049	\$ 15,879,950	\$ 8,038,046	\$ 3,273,359	\$ 1,237,618	\$ 107,430	\$ 3,745,016	\$ 32,280,976
More than 1 year - less than 2 years	63,187	\$ 20,449,727	\$ 12,521,800	\$ -	\$ 1,857,076	\$ 83,456	\$ 3,864,490	\$ 38,775,867
More than 2 years - less than 5 years	62,591	\$ 30,354,388	\$ 23,573,954	\$ 18,366,787	\$ 2,636,351	\$ 1,827,996	\$ 12,998,989	\$ 89,757,792
More than 5 years	48,929	\$ 35,755,581	\$ 25,125,796	\$ 22,559,088	\$ 1,869,743	\$ 2,964,329	\$ 13,062,056	\$ 101,336,614
Total		\$ 136,119,458	\$ 83,621,201	\$ 51,803,573	\$ 9,229,415	\$ 5,107,294	\$ 38,367,539	\$ 324,246,170

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, Apr 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	94,887	8,140,534	2,490,178	476,893	2,231	40,769	1,526,873	12,677,347
4 to 6 months	22,326	5,476,868	1,940,253	451,439	16,503	52,411	1,818,253	9,755,726
7 to 12 months	20,737	9,268,626	3,059,094	860,590	116,624	80,659	4,041,978	17,427,574
More than 1 year - less than 2 years	16,211	13,245,211	5,055,833	802,531	528,569	48,860	3,641,610	23,322,615
More than 2 years - less than 5 years	28,592	35,798,798	16,616,694	4,971,862	2,460,972	651,662	12,034,446	72,534,540
More than 5 years	48,929	64,189,420	54,459,149	44,240,258	6,104,516	4,232,933	15,304,380	188,528,369
Total	231,682	136,119,458	83,621,201	51,803,573	9,229,415	5,107,294	38,367,539	324,246,170

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.