

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,581	\$ 2,891,081	\$ 850,530	\$ 788,792	\$ 103,290	\$ 157,510	\$ 487,425	\$ 5,278,628
Vacant	790	\$ 64,779	\$ 26,069	\$ 184,253	\$ 26,497	\$ 283,525	\$ 1,224	\$ 586,347
TAP **3	7,103	\$ 13,960,801	\$ 2,029,321	\$ 718,637	\$ 531,038	\$ 323,714	\$ 3,062,271	\$ 20,625,703
WRAP **3	18	\$ 41,291	\$ 12,133	\$ 5,481	\$ 211	\$ -	\$ 7	\$ 59,123
City, Including 820 **7	1,593	\$ 33,991,216	\$ 9,716,756	\$ 40,686	\$ 191	\$ 437	\$ (54,018)	\$ 43,695,268
Agency and Help Loan receivable	14,376	\$ -	\$ -	\$ 305,182	\$ 235,225	\$ 22,569,973	\$ (169,875)	\$ 22,920,017
Delinquent	232,658	\$ 137,189,498	\$ 84,173,450	\$ 52,156,545	\$ 9,917,789	\$ 5,050,240	\$ 38,392,672	\$ 326,877,889
Non-Delinquent **5	438,251	\$ 31,436,839	\$ 11,727,824	\$ 471,280	\$ 10,517	\$ 26,127	\$ 8,678,938	\$ 52,351,353
Credit Balances **6	57,868	\$ (18,128,106)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,128,106)
Total		\$ 201,447,399	\$ 108,536,084	\$ 54,670,856	\$ 10,824,758	\$ 28,411,527	\$ 50,398,644	\$ 454,266,222

**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, May 2022 and Apr 2022

Category	May 2022	Apr 2022	1 Month Difference
Bankrupt	\$ 5,278,628	\$ 5,313,189	\$ (34,561)
Vacant	\$ 586,347	\$ 588,680	\$ (2,333)
TAP **3	\$ 20,625,703	\$ 21,742,197	\$ (1,116,494)
WRAP **1	\$ 59,123	\$ 85,232	\$ (26,108)
City, Including 820	\$ 43,695,268	\$ 40,397,977	\$ 3,297,290
Agency and Help Loan re	\$ 22,920,017	\$ 22,950,323	\$ (30,306)
Delinquent **2	\$ 326,877,889	\$ 324,246,170	\$ 2,631,719
Non-Delinquent **2	\$ 52,351,353	\$ 52,671,306	\$ (319,953)
Credit Balances **2	\$ (18,128,106)	\$ (18,105,190)	\$ (22,916)
Total	\$ 454,266,222	\$ 449,889,885	\$ 4,376,337

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

Category	May 2022	May 2021	1 Year Difference
Bankrupt	\$ 5,278,628	\$ 5,948,320	\$ (669,692)
Vacant	\$ 586,347	\$ 636,593	\$ (50,246)
TAP **3	\$ 20,625,703	\$ 41,159,065	\$ (20,533,363)
WRAP **1	\$ 59,123	\$ 61,307	\$ (2,184)
City, Including 820	\$ 43,695,268	\$ 35,891,674	\$ 7,803,593
Agency and Help Loan re	\$ 22,920,017	\$ 23,551,578	\$ (631,561)
Delinquent **2	\$ 326,877,889	\$ 290,866,310	\$ 36,011,580
Non-Delinquent **2	\$ 52,351,353	\$ 47,635,065	\$ 4,716,288
Credit Balances **2	\$ (18,128,106)	\$ (16,829,824)	\$ (1,298,282)
Total	\$ 454,266,222	\$ 428,920,089	\$ 25,346,133

Table 4: Five Year History of Receivable - Summary

As of Month End	Total Receivable	Delinquent plus TAP/WRAP
May 2022	\$ 454,266,222	\$ 347,562,715
May 2021	\$ 428,920,089	\$ 332,086,682
May 2020	\$ 419,343,049	\$ 314,435,050
May 2019	\$ 402,443,731	\$ 298,028,393
May 2018	\$ 397,056,812	\$ 297,384,285

Notes:

**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 5: Aging of Delinquent Accounts, May 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	204,223	\$ 22,136,597	\$ 9,185,895	\$ 4,684,322	\$ 842,762	\$ 55,021	\$ 2,904,766	\$ 39,809,113
4 to 6 months	103,898	\$ 11,805,548	\$ 5,436,701	\$ 3,034,302	\$ 831,496	\$ 48,227	\$ 1,974,103	\$ 23,130,165
7 to 12 months	88,074	\$ 16,291,088	\$ 8,088,549	\$ 3,930,219	\$ 1,284,738	\$ 121,665	\$ 3,523,635	\$ 33,239,443
More than 1 year - less than 2 years	63,317	\$ 20,547,163	\$ 12,478,867	\$ -	\$ 2,092,228	\$ 91,863	\$ 4,171,411	\$ 39,380,868
More than 2 years - less than 5 years	61,562	\$ 30,503,287	\$ 23,641,261	\$ 17,847,139	\$ 2,767,354	\$ 1,808,543	\$ 12,694,712	\$ 89,261,545
More than 5 years	48,862	\$ 35,905,815	\$ 25,342,178	\$ 22,660,563	\$ 2,099,211	\$ 2,924,920	\$ 13,124,047	\$ 102,056,755
Total		\$ 137,189,498	\$ 84,173,450	\$ 52,156,545	\$ 9,917,789	\$ 5,050,240	\$ 38,392,672	\$ 326,877,889

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 6: Aging of Delinquent Accounts for Management, May 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	96,698	8,251,886	2,637,899	426,957	15,139	20,902	1,965,867	13,318,593
4 to 6 months	21,433	5,504,975	1,989,583	442,843	32,523	36,835	1,383,841	9,390,601
7 to 12 months	20,940	9,528,410	3,118,715	907,993	173,028	89,595	3,988,865	17,806,608
More than 1 year - less than 2 years	16,491	13,705,010	5,144,653	920,012	652,087	50,484	3,988,815	24,461,060
More than 2 years - less than 5 years	28,234	35,630,830	16,642,145	4,984,338	2,692,874	646,984	11,647,103	72,244,379
More than 5 years	48,862	64,568,387	54,640,455	44,474,402	6,352,138	4,205,440	15,418,181	189,656,648
Total	232,658	137,189,498	84,173,450	52,156,545	9,917,789	5,050,240	38,392,672	326,877,889

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.