

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,534	\$ 2,737,731	\$ 838,373	\$ 783,552	\$ 103,058	\$ 148,676	\$ 458,199	\$ 5,069,589
Vacant	785	\$ 64,779	\$ 26,069	\$ 181,311	\$ 26,257	\$ 281,825	\$ 1,224	\$ 581,465
TAP **3	7,402	\$ 6,857,660	\$ 1,224,401	\$ 832,669	\$ 507,996	\$ 83,351	\$ 1,499,660	\$ 11,005,657
WRAP **3	16	\$ 31,500	\$ 9,564	\$ 4,968	\$ 171	\$ -	\$ 7	\$ 46,210
City, Including 820 **7	1,611	\$ 36,596,114	\$ 10,591,914	\$ 42,783	\$ 649	\$ 437	\$ (4,115)	\$ 47,227,781
Agency and Help Loan receivable	14,295	\$ -	\$ -	\$ 302,216	\$ 260,417	\$ 22,424,682	\$ (183,095)	\$ 22,785,567
Delinquent	228,574	\$ 134,846,283	\$ 83,568,688	\$ 52,685,237	\$ 9,647,393	\$ 4,992,634	\$ 39,626,937	\$ 325,364,694
Non-Delinquent **5	434,269	\$ 33,348,388	\$ 11,808,174	\$ 448,585	\$ 960,865	\$ 19,178	\$ 7,538,713	\$ 54,123,599
Credit Balances **6	58,967	\$ (18,262,170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,262,170)
<b>Total</b>		<b>\$ 196,220,285</b>	<b>\$ 108,067,183</b>	<b>\$ 55,281,321</b>	<b>\$ 11,506,807</b>	<b>\$ 27,950,783</b>	<b>\$ 48,937,530</b>	<b>\$ 447,942,392</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, Jun 2022 and May 2022

Category	Jun 2022	May 2022	1 Month Difference
Bankrupt	\$ 5,069,589	\$ 5,278,628	\$ (209,039)
Vacant	\$ 581,465	\$ 586,347	\$ (4,882)
TAP **3	\$ 11,005,657	\$ 20,625,703	\$ (9,620,046)
WRAP **1	\$ 46,210	\$ 59,123	\$ (12,913)
City, Including 820	\$ 47,227,781	\$ 43,695,268	\$ 3,532,513
Agency and Help Loan re	\$ 22,785,567	\$ 22,920,017	\$ (134,450)
Delinquent **2	\$ 325,364,694	\$ 326,877,889	\$ (1,513,196)
Non-Delinquent **2	\$ 54,123,599	\$ 52,351,353	\$ 1,772,246
Credit Balances **2	\$ (18,262,170)	\$ (18,128,106)	\$ (134,064)
<b>Total</b>	<b>\$ 447,942,392</b>	<b>\$ 454,266,222</b>	<b>\$ (6,323,830)</b>

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

Category	Jun 2022	Jun 2021	1 Year Difference
Bankrupt	\$ 5,069,589	\$ 5,814,599	\$ (745,010)
Vacant	\$ 581,465	\$ 633,319	\$ (51,854)
TAP **3	\$ 11,005,657	\$ 40,956,591	\$ (29,950,934)
WRAP **1	\$ 46,210	\$ 95,658	\$ (49,448)
City, Including 820	\$ 47,227,781	\$ 39,326,254	\$ 7,901,527
Agency and Help Loan re	\$ 22,785,567	\$ 23,506,467	\$ (720,900)
Delinquent **2	\$ 325,364,694	\$ 287,664,483	\$ 37,700,210
Non-Delinquent **2	\$ 54,123,599	\$ 49,114,717	\$ 5,008,882
Credit Balances **2	\$ (18,262,170)	\$ (17,039,657)	\$ (1,222,512)
<b>Total</b>	<b>\$ 447,942,392</b>	<b>\$ 430,072,431</b>	<b>\$ 17,869,961</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 amounts were reduced by \$11.7 million in June 2022 due to the launch of incremental/monthly forgiveness.

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 Table 4: Aging of Delinquent Accounts, Jun 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	200,913	\$ 21,817,151	\$ 8,919,397	\$ 5,223,713	\$ 820,996	\$ 58,393	\$ 3,970,165	\$ 40,809,454
4 to 6 months	103,655	\$ 11,710,365	\$ 5,343,402	\$ 2,710,084	\$ 802,582	\$ 47,438	\$ 2,116,251	\$ 22,729,925
7 to 12 months	87,249	\$ 16,222,678	\$ 8,036,609	\$ 4,885,513	\$ 1,246,654	\$ 56,853	\$ 3,715,627	\$ 34,163,496
More than 1 year - less than 2 years	62,740	\$ 20,263,184	\$ 12,420,520	\$ -	\$ 2,036,101	\$ 162,956	\$ 4,378,676	\$ 39,260,756
More than 2 years - less than 5 years	60,042	\$ 29,808,930	\$ 23,444,541	\$ 17,180,271	\$ 2,679,760	\$ 1,763,132	\$ 12,161,005	\$ 87,036,818
More than 5 years	48,383	\$ 35,023,975	\$ 25,404,218	\$ 22,685,655	\$ 2,061,301	\$ 2,903,863	\$ 13,285,212	\$ 101,364,244
<b>Total</b>		<b>\$ 134,846,283</b>	<b>\$ 83,568,688</b>	<b>\$ 52,685,237</b>	<b>\$ 9,647,393</b>	<b>\$ 4,992,634</b>	<b>\$ 39,626,937</b>	<b>\$ 325,364,694</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, Jun 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	93,844	7,973,419	2,376,132	488,860	10,840	17,139	2,983,733	13,849,961
4 to 6 months	21,332	5,374,731	1,938,502	465,240	22,806	40,196	1,437,562	9,279,037
7 to 12 months	21,336	9,416,902	3,184,903	944,582	154,740	39,994	4,200,759	17,941,881
More than 1 year - less than 2 years	16,420	13,717,312	5,102,614	1,064,539	602,115	104,362	4,218,774	24,809,715
More than 2 years - less than 5 years	27,259	35,043,797	16,371,420	5,039,014	2,590,892	636,662	11,133,257	70,815,309
More than 5 years	48,383	63,320,124	54,595,117	44,683,002	6,266,000	4,154,281	15,652,852	188,668,790
<b>Total</b>	<b>228,574</b>	<b>134,846,283</b>	<b>83,568,688</b>	<b>52,685,237</b>	<b>9,647,393</b>	<b>4,992,634</b>	<b>39,626,937</b>	<b>325,364,694</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.