

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, December 2022

Category ^{***4}	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ^{***1}	All Other Charges ^{***2}	Total
Bankrupt	2,259	\$ 2,416,807	\$ 678,491	\$ 667,902	\$ 97,466	\$ 114,995	\$ 386,414	\$ 4,362,074
Vacant	773	\$ 64,725	\$ 26,069	\$ 179,906	\$ 25,977	\$ 281,030	\$ 1,224	\$ 578,931
TAP ^{**3}	10,106	\$ 10,533,014	\$ 2,003,609	\$ 1,962,799	\$ 834,130	\$ 113,659	\$ 2,538,011	\$ 17,985,431
WRAP ^{**3}	16	\$ 29,868	\$ 10,708	\$ 2,431	\$ 131	\$ -	\$ 5	\$ 43,143
City, Including 820 ^{**7}	1,584	\$ 19,360,028	\$ 5,754,975	\$ 5,664	\$ 191	\$ 437	\$ (125,795)	\$ 24,995,501
Agency and Help Loan receivable	14,152	\$ -	\$ -	\$ 286,808	\$ 283,659	\$ 22,733,628	\$ (190,743)	\$ 23,101,088
Delinquent	247,424	\$ 132,151,673	\$ 84,933,010	\$ 53,775,531	\$ 9,488,992	\$ 4,666,121	\$ 38,510,010	\$ 323,520,022
Non-Delinquent ^{**5}	425,812	\$ 34,060,788	\$ 12,293,994	\$ 405,616	\$ 821,973	\$ 50,916	\$ 5,138,554	\$ 52,770,936
Credit Balances ^{**6}	59,517	\$ (19,530,676)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,530,676)
Total		\$ 179,086,226	\$ 105,700,856	\$ 57,286,656	\$ 11,552,520	\$ 27,960,787	\$ 46,257,679	\$ 427,826,449

^{**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, December 2022 and November 2022

Category	December 2022	November 2022	1 Month Difference
Bankrupt	\$ 4,362,074	\$ 4,544,874	\$ (182,800)
Vacant	\$ 578,931	\$ 579,056	\$ (125)
TAP **3	\$ 17,985,431	\$ 17,877,667	\$ 107,764
WRAP **1	\$ 43,143	\$ 42,950	\$ 192
City, Including 820	\$ 24,995,501	\$ 21,511,041	\$ 3,484,460
Agency and Help Loan re	\$ 23,101,088	\$ 22,762,766	\$ 338,322
Delinquent **2	\$ 323,520,022	\$ 318,338,059	\$ 5,181,963
Non-Delinquent **2	\$ 52,770,936	\$ 57,371,183	\$ (4,600,247)
Credit Balances **2	\$ (19,530,676)	\$ (19,453,261)	\$ (77,415)
Total	\$ 427,826,449	\$ 423,574,335	\$ 4,252,114

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

Category	December 2022	December 2021	1 Year Difference
Bankrupt	\$ 4,362,074	\$ 5,590,539	\$ (1,228,465)
Vacant	\$ 578,931	\$ 629,674	\$ (50,743)
TAP **3	\$ 17,985,431	\$ 40,704,061	\$ (22,718,631)
WRAP **1	\$ 43,143	\$ 100,558	\$ (57,415)
City, Including 820	\$ 24,995,501	\$ 26,970,339	\$ (1,974,838)
Agency and Help Loan re	\$ 23,101,088	\$ 22,530,467	\$ 570,621
Delinquent **2	\$ 323,520,022	\$ 303,401,669	\$ 20,118,353
Non-Delinquent **2	\$ 52,770,936	\$ 48,380,630	\$ 4,390,306
Credit Balances **2	\$ (19,530,676)	\$ (17,864,194)	\$ (1,666,482)
Total	\$ 427,826,449	\$ 430,443,743	\$ (2,617,294)

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, December 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	218,432	\$ 25,744,889	\$ 10,010,091	\$ 5,026,408	\$ 662,586	\$ 74,519	\$ 3,935,744	\$ 45,452,614
4 to 6 months	109,621	\$ 12,965,693	\$ 5,674,007	\$ 3,393,204	\$ 758,352	\$ 33,354	\$ 2,816,726	\$ 25,640,355
7 to 12 months	86,013	\$ 16,287,879	\$ 8,498,802	\$ 5,051,675	\$ 1,274,404	\$ 72,211	\$ 3,521,527	\$ 34,705,978
More than 1 year - less than 2 years	64,939	\$ 18,561,333	\$ 11,447,928	\$ 4,118,604	\$ 2,056,471	\$ 128,395	\$ 4,634,078	\$ 40,945,923
More than 2 years - less than 5 years	53,654	\$ 26,671,652	\$ 22,933,619	\$ 13,466,399	\$ 2,763,182	\$ 1,631,232	\$ 10,098,480	\$ 77,563,238
More than 5 years	46,781	\$ 31,920,227	\$ 26,368,562	\$ 22,719,242	\$ 1,973,997	\$ 2,726,411	\$ 13,503,455	\$ 99,211,915
Total		\$ 132,151,673	\$ 84,933,010	\$ 53,775,531	\$ 9,488,992	\$ 4,666,121	\$ 38,510,010	\$ 323,520,022

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, December 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	109,845	10,703,538	3,025,157	560,734	10,232	60,272	3,202,896	17,562,702
4 to 6 months	25,337	7,388,633	2,275,472	585,418	30,322	21,086	2,240,845	12,540,219
7 to 12 months	24,110	10,343,427	4,032,229	1,119,092	173,596	50,506	3,024,682	18,742,944
More than 1 year - less than 2 years	18,628	14,833,027	5,490,918	1,809,225	602,040	93,332	4,525,170	27,353,715
More than 2 years - less than 5 years	22,723	30,885,767	14,984,322	4,862,010	2,325,733	498,738	9,475,652	63,032,305
More than 5 years	46,781	57,997,281	55,124,912	44,839,052	6,347,069	3,942,188	16,040,765	184,288,137
Total	247,424	132,151,673	84,933,010	53,775,531	9,488,992	4,666,121	38,510,010	323,520,022

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.