

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, January 2023

Category <sup>**4</sup>	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount <sup>***1</sup>	All Other Charges <sup>***2</sup>	Total
Bankrupt	2,199	\$ 2,325,135	\$ 650,258	\$ 627,696	\$ 95,487	\$ 115,439	\$ 365,090	\$ 4,179,104
Vacant	770	\$ 64,725	\$ 26,069	\$ 179,775	\$ 25,887	\$ 281,030	\$ 1,224	\$ 578,710
TAP <sup>**3</sup>	10,304	\$ 10,480,536	\$ 2,006,895	\$ 2,020,482	\$ 833,045	\$ 113,701	\$ 2,619,706	\$ 18,074,574
WRAP <sup>**3</sup>	16	\$ 30,107	\$ 10,857	\$ 2,431	\$ 131	\$ -	\$ 5	\$ 43,531
City, Including 820 <sup>**7</sup>	1,589	\$ 21,806,009	\$ 6,713,937	\$ 5,783	\$ 191	\$ 437	\$ (88,977)	\$ 28,437,380
Agency and Help Loan receivable	14,249	\$ -	\$ -	\$ 283,838	\$ 273,971	\$ 22,434,167	\$ (188,679)	\$ 22,790,930
Delinquent	237,972	\$ 131,770,514	\$ 85,273,445	\$ 54,197,222	\$ 9,329,132	\$ 4,594,184	\$ 38,363,020	\$ 323,521,298
Non-Delinquent <sup>**5</sup>	457,868	\$ 37,889,500	\$ 13,425,356	\$ 721,131	\$ 803,712	\$ 22,060	\$ 3,096,038	\$ 55,956,756
Credit Balances <sup>**6</sup>	61,166	\$ (19,265,107)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,265,107)
<b>Total</b>		<b>\$ 185,101,418</b>	<b>\$ 108,106,816</b>	<b>\$ 58,038,357</b>	<b>\$ 11,361,557</b>	<b>\$ 27,561,018</b>	<b>\$ 44,167,427</b>	<b>\$ 434,317,176</b>

<sup>\*\*1</sup> 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.

<sup>\*\*2</sup> All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

<sup>\*\*3</sup> WRAP accounts consist of suspended balances related to low-income assistance programs; TAP is a similar program that went into effect in Fiscal 2018.

<sup>\*\*4</sup> The amounts for delinquent, non-delinquent and credit balances exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help receivable categories.

<sup>\*\*5</sup> Non-Delinquent balances include recently-added penalty and lien fees related to prior cycles' delinquent balances.

<sup>\*\*6</sup> Credit balances include unallocated credits as well as amounts for accounts with total balances less than zero.

<sup>\*\*7</sup> City accounts are paid annually. These receivables are not delinquent.

<sup>\*\*8</sup> This is not a financial statement and reflects policy decisions regarding open receivables.

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Table 2: Comparison of Water Receivables, January 2023 and December 2022

Category	January 2023	December 2022	1 Month Difference
Bankrupt	\$ 4,179,104	\$ 4,362,074	\$ (182,970)
Vacant	\$ 578,710	\$ 578,931	\$ (221)
TAP **3	\$ 18,074,574	\$ 17,985,431	\$ 89,143
WRAP **1	\$ 43,531	\$ 43,143	\$ 388
City, Including 820	\$ 28,437,380	\$ 24,995,501	\$ 3,441,879
Agency and Help Loan re	\$ 22,790,930	\$ 23,101,088	\$ (310,158)
Delinquent **2	\$ 323,521,298	\$ 323,520,022	\$ 1,276
Non-Delinquent **2	\$ 55,956,756	\$ 52,770,936	\$ 3,185,820
Credit Balances **2	\$ (19,265,107)	\$ (19,530,676)	\$ 265,569
<b>Total</b>	<b>\$ 434,317,176</b>	<b>\$ 427,826,449</b>	<b>\$ 6,490,727</b>

Table 3: Comparison of Water Receivables, January 2023 and January 2022

Category	January 2023	January 2022	1 Year Difference
Bankrupt	\$ 4,179,104	\$ 5,567,346	\$ (1,388,242)
Vacant	\$ 578,710	\$ 629,674	\$ (50,963)
TAP **3	\$ 18,074,574	\$ 32,906,881	\$ (14,832,307)
WRAP **1	\$ 43,531	\$ 98,933	\$ (55,402)
City, Including 820	\$ 28,437,380	\$ 30,489,989	\$ (2,052,609)
Agency and Help Loan re	\$ 22,790,930	\$ 23,213,401	\$ (422,470)
Delinquent **2	\$ 323,521,298	\$ 312,793,077	\$ 10,728,221
Non-Delinquent **2	\$ 55,956,756	\$ 54,223,801	\$ 1,732,955
Credit Balances **2	\$ (19,265,107)	\$ (18,137,548)	\$ (1,127,559)
<b>Total</b>	<b>\$ 434,317,176</b>	<b>\$ 441,785,553</b>	<b>\$ (7,468,377)</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, January 2023

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	208,649	\$ 23,377,370	\$ 9,585,440	\$ 5,000,754	\$ 646,619	\$ 75,899	\$ 4,332,820	\$ 43,017,032
4 to 6 months	109,769	\$ 14,036,628	\$ 5,820,747	\$ 3,241,517	\$ 742,671	\$ 42,175	\$ 2,564,156	\$ 26,446,391
7 to 12 months	87,344	\$ 16,922,345	\$ 8,671,469	\$ 5,398,396	\$ 1,247,975	\$ 52,655	\$ 3,365,329	\$ 35,657,581
More than 1 year - less than 2 years	65,662	\$ 18,787,845	\$ 11,497,324	\$ 4,746,221	\$ 2,020,728	\$ 146,385	\$ 4,504,493	\$ 41,702,117
More than 2 years - less than 5 years	53,442	\$ 26,825,352	\$ 23,073,692	\$ 13,002,010	\$ 2,720,586	\$ 1,615,872	\$ 10,038,890	\$ 77,275,001
More than 5 years	46,572	\$ 31,820,974	\$ 26,624,773	\$ 22,808,324	\$ 1,950,553	\$ 2,661,198	\$ 13,557,332	\$ 99,423,177
<b>Total</b>		<b>\$ 131,770,514</b>	<b>\$ 85,273,445</b>	<b>\$ 54,197,222</b>	<b>\$ 9,329,132</b>	<b>\$ 4,594,184</b>	<b>\$ 38,363,020</b>	<b>\$ 323,521,298</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, January 2023

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	100,004	8,774,124	2,596,866	506,688	3,879	37,097	3,671,911	15,590,565
4 to 6 months	24,767	7,918,385	2,325,679	607,365	18,574	42,495	1,903,471	12,813,540
7 to 12 months	24,757	10,860,298	4,081,835	1,152,523	149,322	25,522	2,837,994	19,106,828
More than 1 year - less than 2 years	19,264	15,157,892	5,727,317	1,928,948	568,046	119,427	4,372,697	27,874,328
More than 2 years - less than 5 years	22,608	30,969,178	15,126,787	4,903,570	2,270,597	487,788	9,453,746	63,211,748
More than 5 years	46,572	58,090,637	55,414,961	45,098,129	6,318,715	3,881,856	16,123,201	184,924,289
<b>Total</b>	<b>237,972</b>	<b>131,770,514</b>	<b>85,273,445</b>	<b>54,197,222</b>	<b>9,329,132</b>	<b>4,594,184</b>	<b>38,363,020</b>	<b>323,521,298</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.