

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, February 2023

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,065	\$ 2,155,363	\$ 621,710	\$ 597,827	\$ 90,385	\$ 96,769	\$ 362,001	\$ 3,924,055
Vacant	703	\$ 56,649	\$ 26,069	\$ 178,878	\$ 25,097	\$ 272,611	\$ 1,184	\$ 560,488
TAP **3	10,527	\$ 10,487,870	\$ 2,029,693	\$ 2,083,251	\$ 838,765	\$ 108,062	\$ 2,600,716	\$ 18,148,565
WRAP **3	16	\$ 30,303	\$ 11,000	\$ 2,431	\$ 128	\$ -	\$ 5	\$ 43,867
City, Including 820 **7	1,603	\$ 24,314,910	\$ 7,622,477	\$ 6,855	\$ 191	\$ 437	\$ (54,628)	\$ 31,890,242
Agency and Help Loan receivable	14,127	\$ -	\$ -	\$ 281,906	\$ 265,650	\$ 22,695,870	\$ (193,295)	\$ 23,039,330
Delinquent	227,744	\$ 132,122,476	\$ 85,629,247	\$ 54,513,525	\$ 9,809,806	\$ 4,201,737	\$ 36,126,030	\$ 322,395,953
Non-Delinquent **5	467,802	\$ 38,457,618	\$ 14,377,728	\$ 910,564	\$ 150,612	\$ 36,140	\$ 9,349,064	\$ 63,281,047
Credit Balances **6	59,439	\$ (19,143,173)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,143,173)
Total		\$ 188,482,015	\$ 110,317,924	\$ 58,575,237	\$ 11,180,636	\$ 27,411,626	\$ 48,191,075	\$ 444,140,374

**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, February 2023 and January 2023

Category	February 2023	January 2023	1 Month Difference
Bankrupt	\$ 3,924,055	\$ 4,179,104	\$ (255,049)
Vacant	\$ 560,488	\$ 578,710	\$ (18,223)
TAP **3	\$ 18,148,565	\$ 18,074,574	\$ 73,991
WRAP **1	\$ 43,867	\$ 43,531	\$ 336
City, Including 820	\$ 31,890,242	\$ 28,437,380	\$ 3,452,862
Agency and Help Loan rec	\$ 23,039,330	\$ 22,790,930	\$ 248,399
Delinquent **2	\$ 322,395,953	\$ 323,521,298	\$ (1,125,345)
Non-Delinquent **2	\$ 63,281,047	\$ 55,956,756	\$ 7,324,291
Credit Balances **2	\$ (19,143,173)	\$ (19,265,107)	\$ 121,934
Total	\$ 444,140,374	\$ 434,317,176	\$ 9,823,198

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

Category	February 2023	February 2022	1 Year Difference
Bankrupt	\$ 3,924,055	\$ 5,416,477	\$ (1,492,422)
Vacant	\$ 560,488	\$ 594,668	\$ (34,181)
TAP **3	\$ 18,148,565	\$ 30,982,133	\$ (12,833,568)
WRAP **1	\$ 43,867	\$ 98,768	\$ (54,901)
City, Including 820	\$ 31,890,242	\$ 33,869,872	\$ (1,979,630)
Agency and Help Loan rec	\$ 23,039,330	\$ 22,820,927	\$ 218,403
Delinquent **2	\$ 322,395,953	\$ 314,194,862	\$ 8,201,091
Non-Delinquent **2	\$ 63,281,047	\$ 57,532,797	\$ 5,748,250
Credit Balances **2	\$ (19,143,173)	\$ (18,041,712)	\$ (1,101,461)
Total	\$ 444,140,374	\$ 447,468,792	\$ (3,328,418)

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, February 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	198,535	\$ 22,916,452	\$ 9,086,937	\$ 4,886,817	\$ 637,033	\$ 34,943	\$ 2,088,997	\$ 39,648,950
4 to 6 months	112,179	\$ 14,243,533	\$ 6,089,517	\$ 3,302,386	\$ 634,360	\$ 77,758	\$ 2,564,185	\$ 26,910,070
7 to 12 months	89,238	\$ 17,769,725	\$ 8,820,767	\$ 5,422,786	\$ 1,344,171	\$ 51,635	\$ 3,572,564	\$ 36,981,004
More than 1 year - less than 2 years	66,749	\$ 19,256,388	\$ 11,648,288	\$ 5,447,018	\$ 2,105,121	\$ 144,923	\$ 4,337,338	\$ 42,938,205
More than 2 years - less than 5 years	53,454	\$ 26,823,080	\$ 23,046,881	\$ 12,505,005	\$ 3,178,507	\$ 1,601,247	\$ 10,089,600	\$ 77,242,842
More than 5 years	46,524	\$ 31,113,298	\$ 26,936,857	\$ 22,949,512	\$ 1,910,615	\$ 2,291,232	\$ 13,473,347	\$ 98,674,882
Total		\$ 132,122,476	\$ 85,629,247	\$ 54,513,525	\$ 9,809,806	\$ 4,201,737	\$ 36,126,030	\$ 322,395,953

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, February 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	87,140	\$ 8,509,101	\$ 2,331,437	\$ 411,911	\$ 7,125	\$ 10,453	\$ 1,528,447	\$ 12,798,474
4 to 6 months	25,708	\$ 7,835,311	\$ 2,258,099	\$ 606,976	\$ 34,794	\$ 61,831	\$ 1,853,726	\$ 12,647,820
7 to 12 months	25,696	\$ 11,576,919	\$ 4,278,873	\$ 1,203,468	\$ 180,886	\$ 24,603	\$ 2,996,424	\$ 20,260,419
More than 1 year - less than 2 years	20,035	\$ 15,770,255	\$ 5,976,639	\$ 2,057,585	\$ 657,512	\$ 111,478	\$ 4,218,660	\$ 28,792,131
More than 2 years - less than 5 years	22,641	\$ 30,953,652	\$ 15,056,535	\$ 4,938,822	\$ 2,421,626	\$ 485,079	\$ 9,537,988	\$ 63,393,786
More than 5 years	46,524	\$ 57,477,238	\$ 55,727,664	\$ 45,294,762	\$ 6,507,863	\$ 3,508,293	\$ 15,990,786	\$ 184,503,323
Total	227,744	\$ 132,122,476	\$ 85,629,247	\$ 54,513,525	\$ 9,809,806	\$ 4,201,737	\$ 36,126,030	\$ 322,395,953

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.