

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

Category ^{**4}	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ^{***1}	All Other Charges ^{***2}	Total
Bankrupt	1,973	\$ 2,106,941	\$ 601,519	\$ 580,003	\$ 89,221	\$ 96,855	\$ 315,355	\$ 3,789,895
Vacant	698	\$ 56,649	\$ 26,069	\$ 178,332	\$ 24,967	\$ 272,611	\$ 1,164	\$ 559,792
TAP ^{**3}	11,186	\$ 10,643,438	\$ 2,103,597	\$ 2,235,562	\$ 922,802	\$ 100,957	\$ 2,686,583	\$ 18,693,147
WRAP ^{**3}	11	\$ 22,729	\$ 8,269	\$ 1,861	\$ 30	\$ -	\$ 5	\$ 32,894
City, Including 820 ^{**7}	1,609	\$ 29,020,753	\$ 9,439,518	\$ 6,151	\$ 191	\$ 437	\$ (15,522)	\$ 38,451,529
Agency and Help Loan receivable	13,953	\$ -	\$ -	\$ 277,322	\$ 303,092	\$ 21,933,729	\$ (192,113)	\$ 22,310,582
Delinquent	241,260	\$ 134,313,720	\$ 87,165,838	\$ 55,637,571	\$ 9,541,647	\$ 4,147,871	\$ 36,506,165	\$ 327,305,958
Non-Delinquent ^{**5}	453,461	\$ 35,255,286	\$ 13,315,482	\$ 488,889	\$ 1,107,104	\$ 52,812	\$ 3,262,509	\$ 53,481,913
Credit Balances ^{**6}	63,099	\$ (19,484,059)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,484,059)
Total		\$ 191,935,458	\$ 112,660,292	\$ 59,405,691	\$ 11,989,055	\$ 26,605,271	\$ 42,564,145	\$ 445,141,651

^{**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, April 2023 and March 2023

Category	April 2023	March 2023	1 Month Difference
Bankrupt	\$ 3,789,895	\$ 3,777,321	\$ 12,573
Vacant	\$ 559,792	\$ 560,380	\$ (589)
TAP **3	\$ 18,693,147	\$ 18,194,955	\$ 498,192
WRAP **1	\$ 32,894	\$ 40,227	\$ (7,333)
City, Including 820	\$ 38,451,529	\$ 35,562,860	\$ 2,888,669
Agency and Help Loan re	\$ 22,310,582	\$ 22,634,161	\$ (323,579)
Delinquent **2	\$ 327,305,958	\$ 323,841,406	\$ 3,464,553
Non-Delinquent **2	\$ 53,481,913	\$ 55,676,928	\$ (2,195,015)
Credit Balances **2	\$ (19,484,059)	\$ (19,288,244)	\$ (195,814)
Total	\$ 445,141,651	\$ 440,999,994	\$ 4,141,658

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

Category	April 2023	April 2022	1 Year Difference
Bankrupt	\$ 3,789,895	\$ 5,313,189	\$ (1,523,295)
Vacant	\$ 559,792	\$ 588,680	\$ (28,889)
TAP **3	\$ 18,693,147	\$ 21,742,197	\$ (3,049,050)
WRAP **1	\$ 32,894	\$ 85,232	\$ (52,338)
City, Including 820	\$ 38,451,529	\$ 40,397,977	\$ (1,946,449)
Agency and Help Loan re	\$ 22,310,582	\$ 22,950,323	\$ (639,741)
Delinquent **2	\$ 327,305,958	\$ 324,246,170	\$ 3,059,788
Non-Delinquent **2	\$ 53,481,913	\$ 52,671,306	\$ 810,607
Credit Balances **2	\$ (19,484,059)	\$ (18,105,190)	\$ (1,378,868)
Total	\$ 445,141,651	\$ 449,889,885	\$ (4,748,234)

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, April 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	211,954	\$ 24,854,186	\$ 9,919,045	\$ 5,275,991	\$ 741,140	\$ 40,188	\$ 2,465,464	\$ 43,294,409
4 to 6 months	109,605	\$ 13,050,826	\$ 6,201,963	\$ 3,270,806	\$ 600,612	\$ 63,473	\$ 1,949,007	\$ 25,135,245
7 to 12 months	89,599	\$ 18,562,674	\$ 8,889,034	\$ 5,685,292	\$ 1,269,783	\$ 52,522	\$ 4,130,118	\$ 38,588,065
More than 1 year - less than 2 years	67,399	\$ 19,879,024	\$ 11,846,616	\$ 6,772,451	\$ 2,006,911	\$ 127,858	\$ 4,642,530	\$ 45,274,544
More than 2 years - less than 5 years	52,537	\$ 26,717,085	\$ 22,943,992	\$ 11,543,984	\$ 3,054,410	\$ 1,576,503	\$ 9,825,458	\$ 75,659,839
More than 5 years	46,357	\$ 31,249,926	\$ 27,365,189	\$ 23,089,046	\$ 1,868,791	\$ 2,287,328	\$ 13,493,588	\$ 99,353,856
Total		\$ 134,313,720	\$ 87,165,838	\$ 55,637,571	\$ 9,541,647	\$ 4,147,871	\$ 36,506,165	\$ 327,305,958

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, April 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	102,253	\$ 10,115,346	\$ 2,755,169	\$ 512,147	\$ 2,041	\$ 17,522	\$ 1,915,476	\$ 15,317,703
4 to 6 months	23,954	\$ 6,933,719	\$ 2,268,141	\$ 563,765	\$ 12,751	\$ 24,383	\$ 1,477,326	\$ 11,280,084
7 to 12 months	25,547	\$ 12,136,056	\$ 4,434,840	\$ 1,278,778	\$ 145,940	\$ 61,825	\$ 3,284,423	\$ 21,338,354
More than 1 year - less than 2 years	21,097	\$ 16,518,369	\$ 6,550,881	\$ 2,336,132	\$ 605,446	\$ 92,710	\$ 4,485,524	\$ 30,589,063
More than 2 years - less than 5 years	22,052	\$ 30,635,388	\$ 15,072,783	\$ 5,035,461	\$ 2,281,421	\$ 485,675	\$ 9,346,337	\$ 62,857,149
More than 5 years	46,357	\$ 57,974,842	\$ 56,084,025	\$ 45,911,288	\$ 6,494,048	\$ 3,465,756	\$ 15,997,079	\$ 185,923,605
Total	241,260	\$ 134,313,720	\$ 87,165,838	\$ 55,637,571	\$ 9,541,647	\$ 4,147,871	\$ 36,506,165	\$ 327,305,958

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.