

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,933	\$ 1,993,202	\$ 580,011	\$ 551,382	\$ 85,959	\$ 91,835	\$ 295,037	\$ 3,597,427
Vacant	696	\$ 56,649	\$ 26,069	\$ 178,035	\$ 24,887	\$ 272,611	\$ 1,164	\$ 559,415
TAP **3	12,355	\$ 11,529,839	\$ 2,307,106	\$ 2,468,080	\$ 973,482	\$ 92,802	\$ 2,835,356	\$ 20,206,873
WRAP **3	11	\$ 22,864	\$ 8,348	\$ 1,861	\$ 30	\$ -	\$ 5	\$ 33,108
City, Including 820 **7	1,624	\$ 32,236,618	\$ 10,481,908	\$ 6,274	\$ 191	\$ 437	\$ (4,841)	\$ 42,720,587
Agency and Help Loan receivable	14,102	\$ -	\$ -	\$ 275,157	\$ 292,180	\$ 22,842,259	\$ (181,467)	\$ 23,216,177
Delinquent	242,156	\$ 134,047,548	\$ 87,162,585	\$ 56,040,374	\$ 10,361,451	\$ 3,849,794	\$ 36,433,409	\$ 327,888,263
Non-Delinquent **5	421,155	\$ 32,063,273	\$ 12,643,700	\$ 514,317	\$ 10,951	\$ 115,094	\$ 9,620,501	\$ 54,967,681
Credit Balances **6	62,077	\$ (19,636,785)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,636,785)
Total		\$ 192,313,207	\$ 113,209,728	\$ 60,035,479	\$ 11,749,131	\$ 27,264,831	\$ 48,999,165	\$ 453,552,746

**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, May 2023 and April 2023

Category	May 2023	April 2023	1 Month Difference
Bankrupt	\$ 3,597,427	\$ 3,789,895	\$ (192,468)
Vacant	\$ 559,415	\$ 559,792	\$ (377)
TAP **3	\$ 20,206,873	\$ 18,693,147	\$ 1,513,726
WRAP **1	\$ 33,108	\$ 32,894	\$ 215
City, Including 820	\$ 42,720,587	\$ 38,451,529	\$ 4,269,058
Agency and Help Loan re	\$ 23,216,177	\$ 22,310,582	\$ 905,594
Delinquent **2	\$ 327,888,263	\$ 327,305,958	\$ 582,304
Non-Delinquent **2	\$ 54,967,681	\$ 53,481,913	\$ 1,485,768
Credit Balances **2	\$ (19,636,785)	\$ (19,484,059)	\$ (152,727)
Total	\$ 453,552,746	\$ 445,141,651	\$ 8,411,095

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

Category	May 2023	May 2022	1 Year Difference
Bankrupt	\$ 3,597,427	\$ 5,278,628	\$ (1,681,201)
Vacant	\$ 559,415	\$ 586,347	\$ (26,932)
TAP **3	\$ 20,206,873	\$ 20,625,703	\$ (418,829)
WRAP **1	\$ 33,108	\$ 59,123	\$ (26,015)
City, Including 820	\$ 42,720,587	\$ 43,695,268	\$ (974,681)
Agency and Help Loan re	\$ 23,216,177	\$ 22,920,017	\$ 296,159
Delinquent **2	\$ 327,888,263	\$ 326,877,889	\$ 1,010,373
Non-Delinquent **2	\$ 54,967,681	\$ 52,351,353	\$ 2,616,329
Credit Balances **2	\$ (19,636,785)	\$ (18,128,106)	\$ (1,508,679)
Total	\$ 453,552,746	\$ 454,266,222	\$ (713,476)

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, May 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	212,791	\$ 24,618,531	\$ 9,958,424	\$ 5,352,533	\$ 1,043,171	\$ 46,853	\$ 2,044,254	\$ 43,062,857
4 to 6 months	109,297	\$ 13,171,254	\$ 6,129,132	\$ 3,486,262	\$ 715,730	\$ 33,506	\$ 2,538,924	\$ 26,072,871
7 to 12 months	89,352	\$ 18,482,628	\$ 8,840,832	\$ 5,556,795	\$ 1,248,599	\$ 64,942	\$ 3,777,556	\$ 37,969,820
More than 1 year - less than 2 years	67,484	\$ 19,991,835	\$ 11,802,706	\$ 7,437,277	\$ 2,016,244	\$ 110,042	\$ 4,870,652	\$ 46,227,900
More than 2 years - less than 5 years	52,205	\$ 26,671,914	\$ 22,794,888	\$ 10,882,250	\$ 3,364,831	\$ 1,312,252	\$ 9,623,695	\$ 74,648,195
More than 5 years	46,353	\$ 31,111,386	\$ 27,636,604	\$ 23,325,257	\$ 1,972,874	\$ 2,282,198	\$ 13,578,329	\$ 99,906,619
Total		\$ 134,047,548	\$ 87,162,585	\$ 56,040,374	\$ 10,361,451	\$ 3,849,794	\$ 36,433,409	\$ 327,888,263

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, May 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	103,592	\$ 10,545,694	\$ 2,848,109	\$ 578,009	\$ 11,139	\$ 24,005	\$ 1,377,287	\$ 15,384,242
4 to 6 months	23,697	\$ 6,698,771	\$ 2,355,339	\$ 569,916	\$ 37,337	\$ 14,476	\$ 2,125,069	\$ 11,800,907
7 to 12 months	25,370	\$ 12,254,867	\$ 4,296,214	\$ 1,288,105	\$ 235,617	\$ 57,740	\$ 2,953,844	\$ 21,082,918
More than 1 year - less than 2 years	21,309	\$ 16,299,834	\$ 6,625,611	\$ 2,389,096	\$ 807,798	\$ 73,257	\$ 4,619,301	\$ 30,814,899
More than 2 years - less than 5 years	21,835	\$ 30,369,293	\$ 14,641,127	\$ 5,018,247	\$ 2,488,687	\$ 231,723	\$ 9,205,002	\$ 61,954,163
More than 5 years	46,353	\$ 57,879,088	\$ 56,396,185	\$ 46,197,000	\$ 6,780,873	\$ 3,448,594	\$ 16,152,906	\$ 186,851,133
Total	242,156	\$ 134,047,548	\$ 87,162,585	\$ 56,040,374	\$ 10,361,451	\$ 3,849,794	\$ 36,433,409	\$ 327,888,263

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.