

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, July 2023

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,922	\$ 1,941,187	\$ 599,191	\$ 546,517	\$ 88,742	\$ 90,360	\$ 304,698	\$ 3,570,694
Vacant	696	\$ 56,649	\$ 26,069	\$ 177,995	\$ 24,887	\$ 272,611	\$ 1,164	\$ 559,375
TAP **3	13,658	\$ 12,300,183	\$ 2,516,736	\$ 2,727,956	\$ 1,090,739	\$ 103,993	\$ 2,966,048	\$ 21,705,863
WRAP **3	11	\$ 18,443	\$ 6,356	\$ 929	\$ 116	\$ -	\$ 2	\$ 25,846
City, Including 820 **7	1,539	\$ 4,714,417	\$ 1,293,279	\$ 6,533	\$ 191	\$ 437	\$ (136,861)	\$ 5,877,996
Agency and Help Loan receivable	13,937	\$ -	\$ -	\$ 269,066	\$ 319,551	\$ 22,705,042	\$ (187,568)	\$ 23,092,843
Delinquent	227,418	\$ 131,864,767	\$ 86,700,707	\$ 56,428,339	\$ 9,910,796	\$ 3,849,980	\$ 38,976,277	\$ 327,723,553
Non-Delinquent **5	460,719	\$ 39,139,933	\$ 13,185,236	\$ 592,373	\$ 955,178	\$ 61,804	\$ 6,439,877	\$ 60,374,220
Credit Balances **6	61,682	\$ (19,517,830)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,517,830)
Total		\$ 170,517,750	\$ 104,327,573	\$ 60,749,708	\$ 12,390,201	\$ 27,084,226	\$ 48,363,636	\$ 423,412,560

**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, July 2023 and June 2023

Category	July 2023	June 2023	1 Month Difference
Bankrupt	\$ 3,570,694	\$ 3,615,397	\$ (44,703)
Vacant	\$ 559,375	\$ 559,375	\$ 0
TAP **3	\$ 21,705,863	\$ 21,434,594	\$ 271,269
WRAP **1	\$ 25,846	\$ 17,870	\$ 7,976
City, Including 820	\$ 5,877,996	\$ 47,092,365	\$ (41,214,369)
Agency and Help Loan re	\$ 23,092,843	\$ 22,773,878	\$ 318,964
Delinquent **2	\$ 327,723,553	\$ 325,308,683	\$ 2,414,870
Non-Delinquent **2	\$ 60,374,220	\$ 57,401,690	\$ 2,972,530
Credit Balances **2	\$ (19,517,830)	\$ (19,803,213)	\$ 285,383
Total	\$ 423,412,560	\$ 458,400,639	\$ (34,988,079)

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

Category	July 2023	July 2022	1 Year Difference
Bankrupt	\$ 3,570,694	\$ 4,911,556	\$ (1,340,862)
Vacant	\$ 559,375	\$ 580,308	\$ (20,933)
TAP **3	\$ 21,705,863	\$ 13,566,817	\$ 8,139,046
WRAP **1	\$ 25,846	\$ 54,171	\$ (28,325)
City, Including 820	\$ 5,877,996	\$ 4,177,301	\$ 1,700,695
Agency and Help Loan re	\$ 23,092,843	\$ 22,345,883	\$ 746,960
Delinquent **2	\$ 327,723,553	\$ 321,519,988	\$ 6,203,565
Non-Delinquent **2	\$ 60,374,220	\$ 57,906,384	\$ 2,467,835
Credit Balances **2	\$ (19,517,830)	\$ (18,141,477)	\$ (1,376,353)
Total	\$ 423,412,560	\$ 406,920,931	\$ 16,491,628

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, July 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	197,887	\$ 23,060,145	\$ 9,212,110	\$ 5,146,744	\$ 975,321	\$ 122,401	\$ 4,006,208	\$ 42,522,343
4 to 6 months	108,425	\$ 13,682,037	\$ 6,124,610	\$ 3,400,617	\$ 673,547	\$ 37,240	\$ 2,128,916	\$ 26,045,362
7 to 12 months	88,121	\$ 17,354,186	\$ 8,874,430	\$ 5,502,535	\$ 1,178,142	\$ 68,844	\$ 3,988,713	\$ 36,964,401
More than 1 year - less than 2 years	66,074	\$ 20,113,803	\$ 11,797,015	\$ 8,183,816	\$ 1,904,560	\$ 73,411	\$ 4,817,528	\$ 46,889,281
More than 2 years - less than 5 years	51,453	\$ 26,586,459	\$ 22,678,673	\$ 10,470,404	\$ 3,238,599	\$ 1,294,158	\$ 9,314,764	\$ 73,581,296
More than 5 years	46,476	\$ 31,068,137	\$ 28,013,868	\$ 23,724,224	\$ 1,940,626	\$ 2,253,927	\$ 14,720,149	\$ 101,720,869
Total		\$ 131,864,767	\$ 86,700,707	\$ 56,428,339	\$ 9,910,796	\$ 3,849,980	\$ 38,976,277	\$ 327,723,553

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, July 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	89,296	\$ 9,493,933	\$ 2,341,261	\$ 481,816	\$ 2,750	\$ 85,246	\$ 3,363,715	\$ 15,768,677
4 to 6 months	23,852	\$ 7,332,642	\$ 2,353,460	\$ 538,917	\$ 20,321	\$ 22,822	\$ 1,678,696	\$ 11,946,857
7 to 12 months	25,103	\$ 12,168,743	\$ 4,248,087	\$ 1,281,311	\$ 192,383	\$ 48,381	\$ 3,262,960	\$ 21,198,220
More than 1 year - less than 2 years	21,591	\$ 14,447,886	\$ 6,608,167	\$ 2,230,741	\$ 671,297	\$ 52,542	\$ 4,441,120	\$ 28,451,754
More than 2 years - less than 5 years	21,100	\$ 30,354,779	\$ 14,200,242	\$ 5,162,210	\$ 2,289,030	\$ 237,842	\$ 9,059,960	\$ 61,304,146
More than 5 years	46,476	\$ 58,066,784	\$ 56,949,489	\$ 46,733,343	\$ 6,735,015	\$ 3,403,147	\$ 17,169,826	\$ 189,053,898
Total	227,418	\$ 131,864,767	\$ 86,700,707	\$ 56,428,339	\$ 9,910,796	\$ 3,849,980	\$ 38,976,277	\$ 327,723,553

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.