

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, August 2023

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,901	\$ 2,527,397	\$ 628,510	\$ 602,518	\$ 90,775	\$ 90,150	\$ 317,884	\$ 4,257,234
Vacant	696	\$ 56,649	\$ 26,069	\$ 177,978	\$ 24,877	\$ 272,535	\$ 1,164	\$ 559,271
TAP ***3	13,889	\$ 12,188,219	\$ 2,509,076	\$ 2,764,516	\$ 1,091,945	\$ 104,882	\$ 3,063,111	\$ 21,721,958
WRAP ***3	9	\$ 13,854	\$ 4,454	\$ 548	\$ 116	\$ -	\$ 2	\$ 18,975
City, Including 820 **7	1,546	\$ 9,129,151	\$ 2,271,181	\$ 6,656	\$ 191	\$ 437	\$ (156,119)	\$ 11,251,498
Agency and Help Loan receivable	13,846	\$ -	\$ -	\$ 266,516	\$ 305,062	\$ 22,290,397	\$ (203,328)	\$ 22,647,505
Delinquent	231,782	\$ 132,153,470	\$ 87,396,936	\$ 57,027,385	\$ 10,636,040	\$ 3,829,640	\$ 40,179,485	\$ 331,215,460
Non-Delinquent **5	407,859	\$ 32,239,809	\$ 11,902,035	\$ 505,087	\$ 1,623	\$ 48,795	\$ 5,691,023	\$ 50,388,211
Credit Balances **6	62,930	\$ (20,343,998)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,343,998)
<b>Total</b>		<b>\$ 167,964,551</b>	<b>\$ 104,738,262</b>	<b>\$ 61,351,204</b>	<b>\$ 12,150,630</b>	<b>\$ 26,636,836</b>	<b>\$ 48,893,222</b>	<b>\$ 421,716,113</b>

\*\*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, August 2023 and July 2023

Category	August 2023	July 2023	1 Month Difference
Bankrupt	\$ 4,257,234	\$ 3,570,694	\$ 686,539
Vacant	\$ 559,271	\$ 559,375	\$ (103)
TAP **3	\$ 21,721,958	\$ 21,705,863	\$ 16,095
WRAP **1	\$ 18,975	\$ 25,846	\$ (6,871)
City, Including 820	\$ 11,251,498	\$ 5,877,996	\$ 5,373,502
Agency and Help Loan re	\$ 22,647,505	\$ 23,092,843	\$ (445,338)
Delinquent **2	\$ 331,215,460	\$ 327,723,553	\$ 3,491,907
Non-Delinquent **2	\$ 50,388,211	\$ 60,374,220	\$ (9,986,009)
Credit Balances **2	\$ (20,343,998)	\$ (19,517,830)	\$ (826,168)
<b>Total</b>	<b>\$ 421,716,113</b>	<b>\$ 423,412,560</b>	<b>\$ (1,696,446)</b>

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

Category	August 2023	August 2022	1 Year Difference
Bankrupt	\$ 4,257,234	\$ 4,825,823	\$ (568,589)
Vacant	\$ 559,271	\$ 580,294	\$ (21,023)
TAP **3	\$ 21,721,958	\$ 16,445,732	\$ 5,276,226
WRAP **1	\$ 18,975	\$ 46,305	\$ (27,331)
City, Including 820	\$ 11,251,498	\$ 8,988,561	\$ 2,262,937
Agency and Help Loan re	\$ 22,647,505	\$ 22,578,854	\$ 68,650
Delinquent **2	\$ 331,215,460	\$ 315,693,254	\$ 15,522,205
Non-Delinquent **2	\$ 50,388,211	\$ 52,679,134	\$ (2,290,923)
Credit Balances **2	\$ (20,343,998)	\$ (18,918,162)	\$ (1,425,836)
<b>Total</b>	<b>\$ 421,716,113</b>	<b>\$ 402,919,796</b>	<b>\$ 18,796,317</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, August 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	202,389	\$ 23,508,708	\$ 9,564,528	\$ 5,365,669	\$ 922,527	\$ 114,768	\$ 5,242,496	\$ 44,718,099
4 to 6 months	107,203	\$ 13,325,270	\$ 6,040,464	\$ 3,277,052	\$ 946,975	\$ 55,981	\$ 1,815,672	\$ 25,460,507
7 to 12 months	88,020	\$ 17,547,345	\$ 8,988,106	\$ 5,757,818	\$ 1,196,167	\$ 68,429	\$ 4,229,334	\$ 37,783,952
More than 1 year - less than 2 years	66,119	\$ 20,355,962	\$ 11,921,514	\$ 8,233,268	\$ 2,127,586	\$ 71,635	\$ 4,953,659	\$ 47,662,779
More than 2 years - less than 5 years	51,317	\$ 26,434,520	\$ 22,610,572	\$ 10,456,018	\$ 3,405,943	\$ 1,287,200	\$ 9,196,008	\$ 73,388,441
More than 5 years	46,507	\$ 30,981,665	\$ 28,271,751	\$ 23,937,560	\$ 2,036,842	\$ 2,231,627	\$ 14,742,316	\$ 102,201,682
<b>Total</b>		<b>\$ 132,153,470</b>	<b>\$ 87,396,936</b>	<b>\$ 57,027,385</b>	<b>\$ 10,636,040</b>	<b>\$ 3,829,640</b>	<b>\$ 40,179,485</b>	<b>\$ 331,215,460</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, August 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	94,984	\$ 9,293,884	\$ 2,644,884	\$ 489,647	\$ 9,197	\$ 70,573	\$ 4,421,359	\$ 16,929,449
4 to 6 months	22,383	\$ 7,630,109	\$ 2,216,612	\$ 549,600	\$ 40,371	\$ 34,129	\$ 1,359,211	\$ 11,830,030
7 to 12 months	24,805	\$ 12,267,504	\$ 3,991,080	\$ 1,283,999	\$ 264,428	\$ 53,153	\$ 3,660,433	\$ 21,516,870
More than 1 year - less than 2 years	22,019	\$ 15,100,211	\$ 7,139,745	\$ 2,355,156	\$ 810,978	\$ 60,195	\$ 4,599,370	\$ 30,065,656
More than 2 years - less than 5 years	21,084	\$ 29,828,472	\$ 13,996,261	\$ 5,224,716	\$ 2,496,872	\$ 230,129	\$ 8,984,595	\$ 60,761,130
More than 5 years	46,507	\$ 58,033,289	\$ 57,408,353	\$ 47,124,267	\$ 7,014,193	\$ 3,381,460	\$ 17,154,518	\$ 190,112,324
<b>Total</b>	<b>231,782</b>	<b>\$ 132,153,470</b>	<b>\$ 87,396,936</b>	<b>\$ 57,027,385</b>	<b>\$ 10,636,040</b>	<b>\$ 3,829,640</b>	<b>\$ 40,179,485</b>	<b>\$ 331,215,460</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.