

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, October 2022

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	2,384	\$ 2,546,996	\$ 725,421	\$ 718,484	\$ 100,642	\$ 131,167	\$ 422,140	\$ 4,644,850
Vacant	776	\$ 64,725	\$ 26,069	\$ 180,194	\$ 26,057	\$ 281,030	\$ 1,224	\$ 579,299
TAP **3	9,637	\$ 10,622,306	\$ 1,980,232	\$ 1,794,448	\$ 793,030	\$ 123,721	\$ 2,462,896	\$ 17,776,841
WRAP **3	16	\$ 29,587	\$ 10,475	\$ 2,509	\$ 131	\$ -	\$ 5	\$ 42,707
City, Including 820 **7	1,569	\$ 14,255,061	\$ 3,899,583	\$ 5,431	\$ 191	\$ 437	\$ (139,975)	\$ 18,020,728
Agency and Help Loan receivable	14,203	\$ -	\$ -	\$ 291,850	\$ 256,063	\$ 22,807,230	\$ (194,628)	\$ 23,142,991
Delinquent	223,623	\$ 128,975,398	\$ 83,181,696	\$ 52,755,199	\$ 9,200,507	\$ 4,693,546	\$ 37,197,009	\$ 315,998,802
Non-Delinquent **5	458,864	\$ 40,836,469	\$ 13,702,859	\$ 552,451	\$ 707,336	\$ 76,657	\$ 3,086,160	\$ 58,961,386
Credit Balances **6	58,145	\$ (19,223,314)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,223,314)
Total		\$ 178,107,227	\$ 103,526,336	\$ 56,300,567	\$ 11,083,958	\$ 28,113,788	\$ 42,834,831	\$ 419,944,290

**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, October 2022 and September 2022

Category	October 2022	September 2022	1 Month Difference
Bankrupt	\$ 4,644,850	\$ 4,704,456	\$ (59,606)
Vacant	\$ 579,299	\$ 579,429	\$ (130)
TAP **3	\$ 17,776,841	\$ 17,779,746	\$ (2,905)
WRAP **1	\$ 42,707	\$ 42,650	\$ 57
City, Including 820	\$ 18,020,728	\$ 13,795,632	\$ 4,225,096
Agency and Help Loan re	\$ 23,142,991	\$ 23,115,494	\$ 27,496
Delinquent **2	\$ 315,998,802	\$ 315,805,811	\$ 192,991
Non-Delinquent **2	\$ 58,961,386	\$ 63,695,182	\$ (4,733,797)
Credit Balances **2	\$ (19,223,314)	\$ (18,604,031)	\$ (619,284)
Total	\$ 419,944,290	\$ 420,914,371	\$ (970,081)

Table 3: Comparison of Water Receivables, October 2022 and October 2021

Category	October 2022	October 2021	1 Year Difference
Bankrupt	\$ 4,644,850	\$ 5,704,983	\$ (1,060,132)
Vacant	\$ 579,299	\$ 631,377	\$ (52,078)
TAP **3	\$ 17,776,841	\$ 42,626,773	\$ (24,849,931)
WRAP **1	\$ 42,707	\$ 100,066	\$ (57,359)
City, Including 820	\$ 18,020,728	\$ 19,770,063	\$ (1,749,335)
Agency and Help Loan re	\$ 23,142,991	\$ 22,195,644	\$ 947,346
Delinquent **2	\$ 315,998,802	\$ 297,464,888	\$ 18,533,914
Non-Delinquent **2	\$ 58,961,386	\$ 57,738,515	\$ 1,222,871
Credit Balances **2	\$ (19,223,314)	\$ (16,919,966)	\$ (2,303,348)
Total	\$ 419,944,290	\$ 429,312,343	\$ (9,368,053)

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, October 2022

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	195,177	\$ 24,243,261	\$ 9,050,012	\$ 4,747,128	\$ 796,635	\$ 40,966	\$ 3,580,928	\$ 42,457,296
4 to 6 months	106,672	\$ 11,863,272	\$ 5,505,162	\$ 3,267,946	\$ 682,627	\$ 22,081	\$ 2,060,064	\$ 23,400,684
7 to 12 months	84,070	\$ 15,836,104	\$ 8,244,948	\$ 4,900,065	\$ 1,288,367	\$ 88,273	\$ 3,224,451	\$ 33,581,806
More than 1 year - less than 2 years	64,193	\$ 18,174,799	\$ 11,525,428	\$ 2,748,838	\$ 1,862,587	\$ 128,370	\$ 4,608,627	\$ 39,047,766
More than 2 years - less than 5 years	54,600	\$ 26,805,829	\$ 22,945,309	\$ 14,530,649	\$ 2,640,462	\$ 1,655,477	\$ 10,492,707	\$ 79,069,245
More than 5 years	46,840	\$ 32,052,133	\$ 25,910,837	\$ 22,560,574	\$ 1,929,828	\$ 2,758,379	\$ 13,230,232	\$ 98,442,005
Total		\$ 128,975,398	\$ 83,181,696	\$ 52,755,199	\$ 9,200,507	\$ 4,693,546	\$ 37,197,009	\$ 315,998,802

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, October 2022

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	89,114	9,825,785	2,608,199	524,901	4,407	26,684	2,786,997	15,775,933
4 to 6 months	23,848	6,182,002	1,978,616	500,546	25,116	10,924	1,596,617	10,293,196
7 to 12 months	22,962	9,771,878	3,665,757	1,037,334	161,614	60,588	2,926,064	17,623,235
More than 1 year - less than 2 years	17,341	13,913,197	5,188,493	1,527,366	557,337	89,321	4,455,186	25,730,901
More than 2 years - less than 5 years	23,518	31,388,399	15,097,725	4,827,853	2,294,042	514,645	9,767,701	63,890,448
More than 5 years	46,840	57,894,138	54,642,906	44,337,198	6,157,992	3,991,383	15,664,445	182,685,089
Total	223,623	128,975,398	83,181,696	52,755,199	9,200,507	4,693,546	37,197,009	315,998,802

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.