

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, July 2022

Category ^{***4}	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ^{***1}	All Other Charges ^{***2}	Total
Bankrupt	2,482	\$ 2,695,679	\$ 780,671	\$ 757,441	\$ 102,506	\$ 142,507	\$ 432,753	\$ 4,911,556
Vacant	781	\$ 64,779	\$ 26,069	\$ 180,640	\$ 26,187	\$ 281,408	\$ 1,224	\$ 580,308
TAP ^{**3}	8,098	\$ 8,399,512	\$ 1,488,456	\$ 1,090,709	\$ 591,037	\$ 93,472	\$ 1,903,712	\$ 13,566,817
WRAP ^{**3}	19	\$ 36,891	\$ 11,489	\$ 5,580	\$ 201	\$ -	\$ 10	\$ 54,171
City, Including 820 ^{**7}	1,538	\$ 3,202,655	\$ 1,087,068	\$ 5,067	\$ 191	\$ 437	\$ (118,118)	\$ 4,177,301
Agency and Help Loan receivable	14,211	\$ -	\$ -	\$ 298,126	\$ 251,700	\$ 22,004,324	\$ (190,813)	\$ 22,345,883
Delinquent	232,373	\$ 132,911,789	\$ 83,771,449	\$ 52,686,397	\$ 9,346,037	\$ 4,915,570	\$ 37,891,495	\$ 321,519,988
Non-Delinquent ^{**5}	455,635	\$ 36,725,769	\$ 12,572,693	\$ 470,895	\$ 927,728	\$ 39,116	\$ 7,170,454	\$ 57,906,384
Credit Balances ^{**6}	58,784	\$ (18,141,477)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,141,477)
Total		\$ 165,895,597	\$ 99,737,896	\$ 55,494,855	\$ 11,245,588	\$ 27,476,834	\$ 47,090,717	\$ 406,920,931

^{**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 2022 and June 2022

Category	July 2022	June 2022	1 Month Difference
Bankrupt	\$ 4,911,556	\$ 5,069,589	\$ (158,033)
Vacant	\$ 580,308	\$ 581,465	\$ (1,157)
TAP **3	\$ 13,566,817	\$ 11,005,657	\$ 2,561,160
WRAP **1	\$ 54,171	\$ 46,210	\$ 7,961
City, Including 820	\$ 4,177,301	\$ 47,227,781	\$ (43,050,481)
Agency and Help Loan re	\$ 22,345,883	\$ 22,785,567	\$ (439,685)
Delinquent **2	\$ 321,519,988	\$ 325,364,694	\$ (3,844,706)
Non-Delinquent **2	\$ 57,906,384	\$ 54,123,599	\$ 3,782,785
Credit Balances **2	\$ (18,141,477)	\$ (18,262,170)	\$ 120,693
Total	\$ 406,920,931	\$ 447,942,392	\$ (41,021,461)

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

Category	July 2022	July 2021	1 Year Difference
Bankrupt	\$ 4,911,556	\$ 5,852,977	\$ (941,420)
Vacant	\$ 580,308	\$ 631,762	\$ (51,454)
TAP **3	\$ 13,566,817	\$ 40,722,319	\$ (27,155,502)
WRAP **1	\$ 54,171	\$ 95,150	\$ (40,979)
City, Including 820	\$ 4,177,301	\$ 43,409,235	\$ (39,231,934)
Agency and Help Loan re	\$ 22,345,883	\$ 23,296,473	\$ (950,590)
Delinquent **2	\$ 321,519,988	\$ 291,216,264	\$ 30,303,724
Non-Delinquent **2	\$ 57,906,384	\$ 50,216,460	\$ 7,689,925
Credit Balances **2	\$ (18,141,477)	\$ (17,131,344)	\$ (1,010,132)
Total	\$ 406,920,931	\$ 438,309,295	\$ (31,388,363)

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 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	204,631	\$ 21,584,205	\$ 8,772,619	\$ 4,930,227	\$ 789,760	\$ 32,954	\$ 2,788,713	\$ 38,897,909
4 to 6 months	106,053	\$ 12,266,422	\$ 5,730,189	\$ 2,988,344	\$ 773,190	\$ 42,554	\$ 1,906,843	\$ 23,707,348
7 to 12 months	84,646	\$ 16,234,501	\$ 8,016,479	\$ 4,741,690	\$ 1,203,732	\$ 82,805	\$ 3,571,538	\$ 33,850,308
More than 1 year - less than 2 years	66,131	\$ 19,737,149	\$ 12,262,156	\$ 836,289	\$ 1,972,904	\$ 149,452	\$ 4,622,238	\$ 39,579,503
More than 2 years - less than 5 years	58,677	\$ 29,086,293	\$ 23,428,690	\$ 16,504,016	\$ 2,578,835	\$ 1,740,479	\$ 11,587,930	\$ 84,925,356
More than 5 years	47,942	\$ 34,003,220	\$ 25,561,315	\$ 22,685,831	\$ 2,027,616	\$ 2,867,327	\$ 13,414,233	\$ 100,559,563
Total		\$ 132,911,789	\$ 83,771,449	\$ 52,686,397	\$ 9,346,037	\$ 4,915,570	\$ 37,891,495	\$ 321,519,988

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 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	96,518	7,728,184	2,270,320	437,661	4,352	11,367	2,112,213	12,563,750
4 to 6 months	23,285	5,780,832	2,153,116	484,045	17,574	19,358	1,583,731	10,038,655
7 to 12 months	21,492	9,320,742	3,261,127	943,478	135,283	63,072	3,285,673	17,009,378
More than 1 year - less than 2 years	16,731	13,826,103	5,142,535	1,195,078	558,786	95,847	4,461,905	25,280,254
More than 2 years - less than 5 years	26,405	34,514,744	16,217,125	4,995,917	2,461,139	605,639	10,679,789	69,474,620
More than 5 years	47,942	61,741,185	54,727,225	44,630,219	6,168,903	4,120,287	15,768,183	187,153,331
Total	232,373	132,911,789	83,771,449	52,686,397	9,346,037	4,915,570	37,891,495	321,519,988

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.