

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, August 2022

Category <sup>***4</sup>	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount <sup>***1</sup>	All Other Charges <sup>***2</sup>	Total
Bankrupt	2,451	\$ 2,620,207	\$ 779,470	\$ 748,302	\$ 102,386	\$ 140,562	\$ 434,896	\$ 4,825,823
Vacant	780	\$ 64,779	\$ 26,069	\$ 180,627	\$ 26,187	\$ 281,408	\$ 1,224	\$ 580,294
TAP <sup>**3</sup>	8,971	\$ 10,151,711	\$ 1,826,947	\$ 1,479,133	\$ 691,890	\$ 107,315	\$ 2,188,776	\$ 16,445,732
WRAP <sup>**3</sup>	20	\$ 32,249	\$ 11,339	\$ 2,581	\$ 131	\$ -	\$ 5	\$ 46,305
City, Including 820 <sup>**7</sup>	1,553	\$ 7,125,691	\$ 1,973,171	\$ 5,208	\$ 191	\$ 437	\$ (116,137)	\$ 8,988,561
Agency and Help Loan receivable	14,172	\$ -	\$ -	\$ 295,869	\$ 239,529	\$ 22,237,383	\$ (176,002)	\$ 22,578,854
Delinquent	229,782	\$ 128,800,401	\$ 82,837,540	\$ 52,530,659	\$ 9,777,888	\$ 4,789,188	\$ 36,960,619	\$ 315,693,254
Non-Delinquent <sup>**5</sup>	398,357	\$ 32,570,531	\$ 11,201,183	\$ 451,967	\$ 4,022	\$ 45,693	\$ 8,406,562	\$ 52,679,134
Credit Balances <sup>**6</sup>	61,808	\$ (18,918,162)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,918,162)
<b>Total</b>		<b>\$ 162,447,407</b>	<b>\$ 98,655,720</b>	<b>\$ 55,694,345</b>	<b>\$ 10,842,226</b>	<b>\$ 27,601,987</b>	<b>\$ 47,699,943</b>	<b>\$ 402,919,796</b>

<sup>\*\*1</sup> 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.

<sup>\*\*2</sup> All other charges include industrial waste surcharge, fire connection charges, wholesale water, and balance transfers.

<sup>\*\*3</sup> WRAP accounts consist of suspended balances related to low-income assistance programs; TAP is a similar program that went into effect in Fiscal 2018.

<sup>\*\*4</sup> The amounts for delinquent, non-delinquent and credit balances exclude accounts in bankrupt, vacant, TAP, WRAP, City, and Agency/Help receivable categories.

<sup>\*\*5</sup> Non-Delinquent balances include recently-added penalty and lien fees related to prior cycles' delinquent balances.

<sup>\*\*6</sup> Credit balances include unallocated credits as well as amounts for accounts with total balances less than zero.

<sup>\*\*7</sup> City accounts are paid annually. These receivables are not delinquent.

<sup>\*\*8</sup> This is not a financial statement and reflects policy decisions regarding open receivables.

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Table 2: Comparison of Water Receivables, August 2022 and July 2022

Category	August 2022	July 2022	1 Month Difference
Bankrupt	\$ 4,825,823	\$ 4,911,556	\$ (85,734)
Vacant	\$ 580,294	\$ 580,308	\$ (13)
TAP **3	\$ 16,445,732	\$ 13,566,817	\$ 2,878,915
WRAP **1	\$ 46,305	\$ 54,171	\$ (7,866)
City, Including 820	\$ 8,988,561	\$ 4,177,301	\$ 4,811,260
Agency and Help Loan re	\$ 22,578,854	\$ 22,345,883	\$ 232,972
Delinquent **2	\$ 315,693,254	\$ 321,519,988	\$ (5,826,733)
Non-Delinquent **2	\$ 52,679,134	\$ 57,906,384	\$ (5,227,251)
Credit Balances **2	\$ (18,918,162)	\$ (18,141,477)	\$ (776,686)
<b>Total</b>	<b>\$ 402,919,796</b>	<b>\$ 406,920,931</b>	<b>\$ (4,001,135)</b>

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

Category	August 2022	August 2021	1 Year Difference
Bankrupt	\$ 4,825,823	\$ 5,785,576	\$ (959,753)
Vacant	\$ 580,294	\$ 631,413	\$ (51,119)
TAP **3	\$ 16,445,732	\$ 40,571,324	\$ (24,125,593)
WRAP **1	\$ 46,305	\$ 108,795	\$ (62,490)
City, Including 820	\$ 8,988,561	\$ 8,338,573	\$ 649,988
Agency and Help Loan re	\$ 22,578,854	\$ 22,908,235	\$ (329,380)
Delinquent **2	\$ 315,693,254	\$ 293,969,214	\$ 21,724,040
Non-Delinquent **2	\$ 52,679,134	\$ 51,397,876	\$ 1,281,258
Credit Balances **2	\$ (18,918,162)	\$ (18,611,700)	\$ (306,462)
<b>Total</b>	<b>\$ 402,919,796</b>	<b>\$ 405,099,306</b>	<b>\$ (2,179,510)</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 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
<b>3 months or less</b>	201,811	\$ 21,876,242	\$ 8,724,231	\$ 5,027,692	\$ 873,070	\$ 24,572	\$ 2,625,839	\$ 39,150,932
<b>4 to 6 months</b>	105,126	\$ 11,989,848	\$ 5,593,254	\$ 3,040,648	\$ 742,256	\$ 46,265	\$ 2,090,075	\$ 23,502,095
<b>7 to 12 months</b>	82,766	\$ 15,829,150	\$ 7,993,883	\$ 4,769,178	\$ 1,389,793	\$ 65,685	\$ 3,358,230	\$ 33,405,490
<b>More than 1 year - less than 2 years</b>	64,913	\$ 18,846,957	\$ 11,922,897	\$ 1,469,737	\$ 1,992,546	\$ 148,914	\$ 4,624,128	\$ 39,004,480
<b>More than 2 years - less than 5 years</b>	56,617	\$ 27,588,694	\$ 23,115,180	\$ 15,709,971	\$ 2,800,990	\$ 1,702,947	\$ 11,039,105	\$ 81,955,916
<b>More than 5 years</b>	47,198	\$ 32,669,511	\$ 25,488,095	\$ 22,513,432	\$ 1,979,234	\$ 2,800,804	\$ 13,223,243	\$ 98,674,341
<b>Total</b>		<b>\$ 128,800,401</b>	<b>\$ 82,837,540</b>	<b>\$ 52,530,659</b>	<b>\$ 9,777,888</b>	<b>\$ 4,789,188</b>	<b>\$ 36,960,619</b>	<b>\$ 315,693,254</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 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	95,802	7,911,199	2,209,008	480,583	15,162	18,301	1,997,267	12,631,263
4 to 6 months	23,335	5,926,383	2,225,313	517,327	42,899	18,323	1,711,647	10,441,603
7 to 12 months	21,498	9,455,781	3,320,211	985,461	199,681	53,702	3,111,647	17,126,483
More than 1 year - less than 2 years	16,858	13,494,474	5,012,701	1,301,931	667,585	95,147	4,465,655	25,037,495
More than 2 years - less than 5 years	25,091	32,949,861	15,793,970	4,983,455	2,570,592	568,569	10,163,379	67,030,071
More than 5 years	47,198	59,062,703	54,276,336	44,261,901	6,281,970	4,035,146	15,511,023	183,426,339
<b>Total</b>	<b>229,782</b>	<b>128,800,401</b>	<b>82,837,540</b>	<b>52,530,659</b>	<b>9,777,888</b>	<b>4,789,188</b>	<b>36,960,619</b>	<b>315,693,254</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.