

City of Philadelphia - Department of Revenue  
Table 1: Water Receivables, February 2024

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,533	\$ 2,020,139	\$ 550,450	\$ 482,952	\$ 72,217	\$ 92,473	\$ 288,334	\$ 3,506,563
Vacant	685	\$ 44,989	\$ 5,070	\$ 170,160	\$ 24,297	\$ 270,072	\$ 1,096	\$ 515,684
TAP **3	35,912	\$ 20,667,090	\$ 4,557,044	\$ 4,358,971	\$ 1,595,728	\$ 150,678	\$ 2,670,370	\$ 33,991,153
WRAP **3	9	\$ 12,246	\$ 4,568	\$ 487	\$ 116	\$ -	\$ 2	\$ 17,420
City, Including 820 **7	1,591	\$ 28,602,766	\$ 8,189,281	\$ 1,823	\$ -	\$ 437	\$ (115,564)	\$ 36,678,743
Agency and Help Loan receivable	13,592	\$ -	\$ -	\$ 251,585	\$ 332,439	\$ 22,187,266	\$ (189,540)	\$ 22,571,461
Delinquent	214,757	\$ 130,798,049	\$ 88,527,567	\$ 58,635,989	\$ 11,271,991	\$ 3,565,604	\$ 38,074,705	\$ 330,873,813
Non-Delinquent **5	421,388	\$ 37,346,375	\$ 12,714,414	\$ 522,215	\$ 10,616	\$ 27,500	\$ 10,027,618	\$ 60,648,738
Credit Balances **6	61,210	\$ (19,390,170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,390,170)
<b>Total</b>		<b>\$ 200,101,485</b>	<b>\$ 114,548,394</b>	<b>\$ 64,424,181</b>	<b>\$ 13,307,404</b>	<b>\$ 26,294,029</b>	<b>\$ 50,757,020</b>	<b>\$ 469,413,405</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.

City of Philadelphia - Department of Revenue

Table 2: Comparison of Water Receivables, February 2024 and January 2024

Category	February 2024	January 2024	1 Month Difference
Bankrupt	\$ 3,506,563	\$ 3,773,424	\$ (266,860)
Vacant	\$ 515,684	\$ 515,791	\$ (107)
TAP **3	\$ 33,991,153	\$ 24,566,823	\$ 9,424,330
WRAP **1	\$ 17,420	\$ 20,228	\$ (2,808)
City, Including 820	\$ 36,678,743	\$ 32,978,401	\$ 3,700,341
Agency and Help Loan receivable	\$ 22,571,461	\$ 22,924,472	\$ (353,011)
Delinquent **2	\$ 330,873,813	\$ 335,432,121	\$ (4,558,308)
Non-Delinquent **2	\$ 60,648,738	\$ 56,981,078	\$ 3,667,661
Credit Balances **2	\$ (19,390,170)	\$ (19,451,754)	\$ 61,584
Total	\$ 469,413,405	\$ 457,740,583	\$ 11,672,822

Table 3: Comparison of Water Receivables, February 2024 and February 2023

Category	February 2024	February 2023	1 Year Difference
Bankrupt	\$ 3,506,563	\$ 3,924,055	\$ (417,492)
Vacant	\$ 515,684	\$ 560,488	\$ (44,804)
TAP **3	\$ 33,991,153	\$ 18,148,565	\$ 15,842,587
WRAP **1	\$ 17,420	\$ 43,867	\$ (26,446)
City, Including 820	\$ 36,678,743	\$ 31,890,242	\$ 4,788,501
Agency and Help Loan receivable	\$ 22,571,461	\$ 23,039,330	\$ (467,869)
Delinquent **2	\$ 330,873,813	\$ 322,395,953	\$ 8,477,860
Non-Delinquent **2	\$ 60,648,738	\$ 63,281,047	\$ (2,632,309)
Credit Balances **2	\$ (19,390,170)	\$ (19,143,173)	\$ (246,997)
Total	\$ 469,413,405	\$ 444,140,374	\$ 25,273,031

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.

City of Philadelphia - Department of Revenue  
Table 4: Aging of Delinquent Accounts, February 2024

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	186,071	\$ 24,282,947	\$ 9,084,303	\$ 5,315,800	\$ 1,107,004	\$ 47,021	\$ 2,378,334	\$ 42,215,410
4 to 6 months	102,120	\$ 12,592,253	\$ 5,789,812	\$ 3,626,066	\$ 829,851	\$ 27,686	\$ 1,833,176	\$ 24,698,845
7 to 12 months	83,289	\$ 16,700,761	\$ 8,915,980	\$ 5,717,586	\$ 1,547,597	\$ 125,045	\$ 3,727,968	\$ 36,734,937
More than 1 year - 2 years	66,763	\$ 20,953,878	\$ 12,525,888	\$ 8,905,636	\$ 1,963,519	\$ 90,918	\$ 6,087,526	\$ 50,527,366
More than 2 years - 5 years	50,816	\$ 27,569,513	\$ 22,510,605	\$ 10,593,115	\$ 3,665,913	\$ 1,090,940	\$ 8,763,499	\$ 74,193,625
More than 5 years	46,283	\$ 28,698,696	\$ 29,700,978	\$ 24,477,785	\$ 2,158,107	\$ 2,183,994	\$ 15,284,201	\$ 102,503,631
<b>Total</b>		<b>\$ 130,798,049</b>	<b>\$ 88,527,567</b>	<b>\$ 58,635,989</b>	<b>\$ 11,271,991</b>	<b>\$ 3,565,604</b>	<b>\$ 38,074,705</b>	<b>\$ 330,873,813</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.

City of Philadelphia - Department of Revenue

Table 5: Aging of Delinquent Accounts for Management, February 2024

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	83,622	\$ 9,586,823	\$ 2,317,431	\$ 496,801	\$ 12,971	\$ 26,063	\$ 1,592,566	\$ 14,032,656
4 to 6 months	20,471	\$ 6,936,858	\$ 1,954,277	\$ 542,554	\$ 41,402	\$ 12,281	\$ 1,670,797	\$ 11,158,169
7 to 12 months	20,844	\$ 11,843,867	\$ 3,858,387	\$ 1,178,262	\$ 230,806	\$ 73,274	\$ 2,920,352	\$ 20,104,949
More than 1 year - 2 years	22,130	\$ 16,547,746	\$ 6,982,890	\$ 2,610,429	\$ 950,243	\$ 76,048	\$ 5,515,377	\$ 32,682,732
More than 2 years - 5 years	21,407	\$ 29,781,620	\$ 13,509,267	\$ 5,721,706	\$ 2,626,508	\$ 174,875	\$ 8,822,977	\$ 60,636,955
More than 5 years	46,283	\$ 56,101,135	\$ 59,905,315	\$ 48,086,236	\$ 7,410,060	\$ 3,203,064	\$ 17,552,635	\$ 192,258,353
<b>Total</b>	<b>214,757</b>	<b>\$ 130,798,049</b>	<b>\$ 88,527,567</b>	<b>\$ 58,635,989</b>	<b>\$ 11,271,991</b>	<b>\$ 3,565,604</b>	<b>\$ 38,074,705</b>	<b>\$ 330,873,813</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.