

City of Philadelphia - Department of Revenue

Table 1: Water Receivables, March 2024

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,434	\$ 1,921,034	\$ 524,627	\$ 471,283	\$ 69,398	\$ 91,235	\$ 271,367	\$ 3,348,942
Vacant	684	\$ 44,989	\$ 5,070	\$ 170,088	\$ 24,287	\$ 270,072	\$ 1,096	\$ 515,602
TAP ***3	52,650	\$ 26,381,230	\$ 5,907,402	\$ 5,439,475	\$ 1,879,644	\$ 177,375	\$ 3,383,642	\$ 43,160,040
WRAP ***3	8	\$ 9,958	\$ 3,916	\$ 480	\$ 116	\$ -	\$ 2	\$ 14,473
City, Including 820 ***7	1,594	\$ 31,210,352	\$ 9,180,055	\$ 606	\$ -	\$ 437	\$ (131,001)	\$ 40,260,449
Agency and Help Loan receivable	13,583	\$ -	\$ -	\$ 249,904	\$ 323,242	\$ 21,808,802	\$ (198,011)	\$ 22,173,213
Delinquent	212,706	\$ 126,813,292	\$ 87,648,724	\$ 58,000,382	\$ 10,775,474	\$ 3,506,877	\$ 37,350,604	\$ 324,095,262
Non-Delinquent **5	414,248	\$ 35,357,428	\$ 13,120,322	\$ 361,784	\$ 411	\$ 45,460	\$ 8,593,258	\$ 57,478,664
Credit Balances **6	58,424	\$ (18,997,729)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,997,729)
<b>Total</b>		<b>\$ 202,740,554</b>	<b>\$ 116,390,117</b>	<b>\$ 64,694,002</b>	<b>\$ 13,072,572</b>	<b>\$ 25,900,257</b>	<b>\$ 49,270,957</b>	<b>\$ 472,048,916</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, March 2024 and February 2024

Category	March 2024	February 2024	1 Month Difference
Bankrupt	\$ 3,348,942	\$ 3,506,563	\$ (157,621)
Vacant	\$ 515,602	\$ 515,684	\$ (82)
TAP **3	\$ 43,160,040	\$ 33,991,153	\$ 9,168,887
WRAP **1	\$ 14,473	\$ 17,420	\$ (2,947)
City, Including 820	\$ 40,260,449	\$ 36,678,743	\$ 3,581,706
Agency and Help Loan receivable	\$ 22,173,213	\$ 22,571,461	\$ (398,248)
Delinquent **2	\$ 324,095,262	\$ 330,874,176	\$ (6,778,914)
Non-Delinquent **2	\$ 57,478,664	\$ 60,648,738	\$ (3,170,075)
Credit Balances **2	\$ (18,997,729)	\$ (19,390,170)	\$ 392,441
<b>Total</b>	<b>\$ 472,048,916</b>	<b>\$ 469,413,767</b>	<b>\$ 2,635,149</b>

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

Category	March 2024	March 2023	1 Year Difference
Bankrupt	\$ 3,348,942	\$ 3,777,321	\$ (428,379)
Vacant	\$ 515,602	\$ 560,380	\$ (44,779)
TAP **3	\$ 43,160,040	\$ 18,194,955	\$ 24,965,085
WRAP **1	\$ 14,473	\$ 40,227	\$ (25,754)
City, Including 820	\$ 40,260,449	\$ 35,562,860	\$ 4,697,589
Agency and Help Loan receivable	\$ 22,173,213	\$ 22,634,161	\$ (460,948)
Delinquent **2	\$ 324,095,262	\$ 323,841,406	\$ 253,857
Non-Delinquent **2	\$ 57,478,664	\$ 55,676,928	\$ 1,801,736
Credit Balances **2	\$ (18,997,729)	\$ (19,288,244)	\$ 290,515
<b>Total</b>	<b>\$ 472,048,916</b>	<b>\$ 440,999,994</b>	<b>\$ 31,048,922</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.

City of Philadelphia - Department of Revenue  
**Table 4: Aging of Delinquent Accounts, March 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
<b>3 months or less</b>	184,007	\$ 23,496,515	\$ 8,852,814	\$ 5,194,248	\$ 1,035,067	\$ 38,484	\$ 3,133,206	\$ 41,750,334
<b>4 to 6 months</b>	97,924	\$ 12,379,430	\$ 5,664,608	\$ 3,398,870	\$ 778,365	\$ 28,424	\$ 1,624,297	\$ 23,873,994
<b>7 to 12 months</b>	80,058	\$ 15,886,646	\$ 8,745,703	\$ 5,756,373	\$ 1,446,167	\$ 126,002	\$ 3,683,720	\$ 35,644,612
<b>More than 1 year - 2 years</b>	64,637	\$ 19,989,774	\$ 12,333,646	\$ 8,807,559	\$ 1,865,201	\$ 82,848	\$ 5,918,015	\$ 48,997,043
<b>More than 2 years - 5 years</b>	49,816	\$ 27,093,159	\$ 22,298,937	\$ 10,450,239	\$ 3,535,449	\$ 434,345	\$ 8,093,743	\$ 71,905,910
<b>More than 5 years</b>	45,899	\$ 27,967,768	\$ 29,753,016	\$ 24,393,093	\$ 2,115,224	\$ 2,796,774	\$ 14,897,624	\$ 101,923,370
<b>Total</b>		<b>\$ 126,813,292</b>	<b>\$ 87,648,724</b>	<b>\$ 58,000,382</b>	<b>\$ 10,775,474</b>	<b>\$ 3,506,877</b>	<b>\$ 37,350,604</b>	<b>\$ 324,095,262</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, March 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	85,991	\$ 9,347,497	\$ 2,325,394	\$ 461,071	\$ 9,243	\$ 19,924	\$ 2,340,032	\$ 14,503,161
4 to 6 months	19,473	\$ 6,848,986	\$ 1,859,161	\$ 527,015	\$ 28,729	\$ 23,988	\$ 1,525,538	\$ 10,813,417
7 to 12 months	19,716	\$ 11,501,509	\$ 3,668,823	\$ 1,132,065	\$ 194,553	\$ 62,949	\$ 2,960,238	\$ 19,520,136
More than 1 year - 2 years	20,781	\$ 15,641,244	\$ 6,786,674	\$ 2,495,597	\$ 830,276	\$ 69,843	\$ 5,285,650	\$ 31,109,284
More than 2 years - 5 years	20,846	\$ 28,882,865	\$ 13,202,632	\$ 5,627,790	\$ 2,455,236	\$ 166,913	\$ 8,109,333	\$ 58,444,770
More than 5 years	45,899	\$ 54,591,190	\$ 59,806,042	\$ 47,756,843	\$ 7,257,437	\$ 3,163,261	\$ 17,129,813	\$ 189,704,494
<b>Total</b>	<b>212,706</b>	<b>\$ 126,813,292</b>	<b>\$ 87,648,724</b>	<b>\$ 58,000,382</b>	<b>\$ 10,775,474</b>	<b>\$ 3,506,877</b>	<b>\$ 37,350,604</b>	<b>\$ 324,095,262</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.