

City of Philadelphia - Department of Revenue
Table 1: Water Receivables, November 2023

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,709	\$ 2,200,359	\$ 587,498	\$ 539,642	\$ 78,724	\$ 90,770	\$ 306,785	\$ 3,803,777
Vacant	692	\$ 56,649	\$ 26,069	\$ 176,930	\$ 24,637	\$ 270,147	\$ 1,164	\$ 555,595
TAP ***3	20,559	\$ 14,329,281	\$ 3,065,373	\$ 3,017,621	\$ 1,185,289	\$ 119,447	\$ 2,651,957	\$ 24,360,854
WRAP ***3	9	\$ 12,191	\$ 4,180	\$ 590	\$ 116	\$ -	\$ 2	\$ 17,080
City, Including 820 **7	1,553	\$ 20,594,461	\$ 5,261,386	\$ 7,039	\$ 191	\$ 437	\$ (146,433)	\$ 25,717,080
Agency and Help Loan receivable	13,658	\$ -	\$ -	\$ 258,087	\$ 314,619	\$ 21,208,712	\$ (207,471)	\$ 21,563,830
Delinquent	219,733	\$ 132,164,036	\$ 87,647,078	\$ 58,427,478	\$ 10,971,631	\$ 3,700,189	\$ 39,495,296	\$ 332,405,628
Non-Delinquent **5	437,478	\$ 39,692,282	\$ 13,560,631	\$ 635,362	\$ 6,597	\$ 58,867	\$ 6,813,235	\$ 60,766,973
Credit Balances **6	59,570	\$ (20,095,323)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,095,323)
Total		\$ 188,953,935	\$ 110,152,215	\$ 63,062,748	\$ 12,581,804	\$ 25,448,569	\$ 48,914,536	\$ 449,095,495

**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, November 2023 and October 2023

Category	November 2023	October 2023	1 Month Difference
Bankrupt	\$ 3,803,777	\$ 3,869,930	\$ (66,152)
Vacant	\$ 555,595	\$ 558,595	\$ (2,999)
TAP **3	\$ 24,360,854	\$ 24,361,847	\$ (993)
WRAP **1	\$ 17,080	\$ 17,155	\$ (75)
City, Including 820	\$ 25,717,080	\$ 20,580,406	\$ 5,136,674
Agency and Help Loan receivable	\$ 21,563,830	\$ 21,933,515	\$ (369,685)
Delinquent **2	\$ 332,405,628	\$ 329,733,307	\$ 2,672,321
Non-Delinquent **2	\$ 60,766,973	\$ 59,452,070	\$ 1,314,904
Credit Balances **2	\$ (20,095,323)	\$ (18,977,375)	\$ (1,117,948)
Total	\$ 449,095,495	\$ 441,529,450	\$ 7,566,046

Table 3: Comparison of Water Receivables, November 2023 and November 2022

Category	November 2023	November 2022	1 Year Difference
Bankrupt	\$ 3,803,777	\$ 4,544,874	\$ (741,097)
Vacant	\$ 555,595	\$ 579,056	\$ (23,460)
TAP **3	\$ 24,360,854	\$ 17,877,667	\$ 6,483,187
WRAP **1	\$ 17,080	\$ 42,950	\$ (25,870)
City, Including 820	\$ 25,717,080	\$ 21,511,041	\$ 4,206,040
Agency and Help Loan receivable	\$ 21,563,830	\$ 22,762,766	\$ (1,198,936)
Delinquent **2	\$ 332,405,628	\$ 318,338,059	\$ 14,067,569
Non-Delinquent **2	\$ 60,766,973	\$ 57,371,183	\$ 3,395,790
Credit Balances **2	\$ (20,095,323)	\$ (19,453,261)	\$ (642,062)
Total	\$ 449,095,495	\$ 423,574,335	\$ 25,521,161

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, November 2023

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	190,566	\$ 23,361,226	\$ 9,085,713	\$ 5,511,244	\$ 918,614	\$ 41,349	\$ 3,583,957	\$ 42,502,104
4 to 6 months	104,706	\$ 12,323,962	\$ 5,840,297	\$ 3,471,011	\$ 853,883	\$ 110,903	\$ 2,831,482	\$ 25,431,538
7 to 12 months	85,376	\$ 17,544,698	\$ 9,004,020	\$ 5,808,442	\$ 1,473,483	\$ 67,001	\$ 3,759,639	\$ 37,657,282
More than 1 year - 2 years	66,734	\$ 20,788,109	\$ 12,285,255	\$ 8,687,322	\$ 2,018,385	\$ 80,886	\$ 5,498,848	\$ 49,358,806
More than 2 years - 5 years	51,201	\$ 27,331,232	\$ 22,519,107	\$ 10,479,973	\$ 3,596,731	\$ 1,226,116	\$ 8,780,124	\$ 73,933,331
More than 5 years	46,612	\$ 30,814,810	\$ 28,912,686	\$ 24,469,486	\$ 2,110,534	\$ 2,173,934	\$ 15,041,246	\$ 103,522,567
Total		\$ 132,164,036	\$ 87,647,078	\$ 58,427,478	\$ 10,971,631	\$ 3,700,189	\$ 39,495,296	\$ 332,405,628

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, November 2023

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	85,508	\$ 8,997,923	\$ 2,319,190	\$ 517,243	\$ 9,425	\$ 16,893	\$ 3,109,084	\$ 14,969,757
4 to 6 months	21,646	\$ 6,813,815	\$ 1,916,415	\$ 544,424	\$ 37,489	\$ 57,782	\$ 1,895,421	\$ 11,265,346
7 to 12 months	22,624	\$ 12,259,395	\$ 3,992,025	\$ 1,249,653	\$ 243,970	\$ 56,502	\$ 3,411,783	\$ 21,213,327
More than 1 year - 2 years	22,034	\$ 15,634,821	\$ 6,867,865	\$ 2,487,466	\$ 862,085	\$ 77,797	\$ 5,053,994	\$ 30,984,028
More than 2 years - 5 years	21,309	\$ 30,110,619	\$ 14,037,396	\$ 5,556,553	\$ 2,573,435	\$ 191,799	\$ 8,678,899	\$ 61,148,749
More than 5 years	46,612	\$ 58,347,462	\$ 58,514,186	\$ 48,072,140	\$ 7,245,228	\$ 3,299,417	\$ 17,346,115	\$ 192,824,421
Total	219,733	\$ 132,164,036	\$ 87,647,078	\$ 58,427,478	\$ 10,971,631	\$ 3,700,189	\$ 39,495,296	\$ 332,405,628

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.