

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,703	\$ 2,214,167	\$ 588,350	\$ 538,427	\$ 80,237	\$ 94,724	\$ 310,375	\$ 3,826,279
Vacant	689	\$ 56,649	\$ 26,069	\$ 175,784	\$ 24,487	\$ 270,147	\$ 1,164	\$ 554,300
TAP ***3	20,890	\$ 14,390,372	\$ 3,097,441	\$ 3,034,155	\$ 1,257,478	\$ 125,792	\$ 2,738,593	\$ 24,635,523
WRAP **3	10	\$ 14,486	\$ 4,884	\$ 577	\$ 116	\$ -	\$ 2	\$ 20,065
City, Including 820 **7	1,558	\$ 22,850,094	\$ 6,199,042	\$ 7,268	\$ 191	\$ 437	\$ (138,094)	\$ 28,918,938
Agency and Help Loan receivable	13,539	\$ -	\$ -	\$ 255,642	\$ 353,586	\$ 20,872,811	\$ (196,864)	\$ 21,274,566
Delinquent	229,344	\$ 134,859,429	\$ 88,853,537	\$ 59,089,014	\$ 10,802,000	\$ 3,656,841	\$ 37,800,700	\$ 335,061,430
Non-Delinquent **5	439,873	\$ 40,595,099	\$ 13,488,320	\$ 438,800	\$ 1,205,075	\$ 203,686	\$ 6,467,895	\$ 62,398,875
Credit Balances **6	59,870	\$ (19,255,485)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,255,485)
Total		\$ 195,724,810	\$ 112,257,642	\$ 63,539,666	\$ 13,723,171	\$ 25,224,439	\$ 46,983,771	\$ 457,434,492

**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, December 2023 and November 2023

Category	December 2023	November 2023	1 Month Difference
Bankrupt	\$ 3,826,279	\$ 3,803,777	\$ 22,502
Vacant	\$ 554,300	\$ 555,595	\$ (1,295)
TAP **3	\$ 24,635,523	\$ 24,360,854	\$ 274,669
WRAP **1	\$ 20,065	\$ 17,080	\$ 2,985
City, Including 820	\$ 28,918,938	\$ 25,717,080	\$ 3,201,858
Agency and Help Loan receivable	\$ 21,274,566	\$ 21,563,830	\$ (289,264)
Delinquent **2	\$ 335,061,430	\$ 332,405,628	\$ 2,655,802
Non-Delinquent **2	\$ 62,398,875	\$ 60,766,973	\$ 1,631,902
Credit Balances **2	\$ (19,255,485)	\$ (20,095,323)	\$ 839,838
Total	\$ 457,434,492	\$ 449,095,495	\$ 8,338,997

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

Category	December 2023	December 2022	1 Year Difference
Bankrupt	\$ 3,826,279	\$ 4,362,074	\$ (535,795)
Vacant	\$ 554,300	\$ 578,931	\$ (24,630)
TAP **3	\$ 24,635,523	\$ 17,985,431	\$ 6,650,093
WRAP **1	\$ 20,065	\$ 43,143	\$ (23,077)
City, Including 820	\$ 28,918,938	\$ 24,995,501	\$ 3,923,437
Agency and Help Loan receivable	\$ 21,274,566	\$ 23,101,088	\$ (1,826,522)
Delinquent **2	\$ 335,061,430	\$ 323,520,022	\$ 11,541,408
Non-Delinquent **2	\$ 62,398,875	\$ 52,770,936	\$ 9,627,939
Credit Balances **2	\$ (19,255,485)	\$ (19,530,676)	\$ 275,191
Total	\$ 457,434,492	\$ 427,826,449	\$ 29,608,043

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, December 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	200,380	\$ 25,430,081	\$ 9,648,719	\$ 5,537,746	\$ 902,531	\$ 45,848	\$ 1,983,053	\$ 43,547,978
4 to 6 months	104,889	\$ 12,354,103	\$ 5,868,294	\$ 3,468,472	\$ 837,367	\$ 49,031	\$ 2,025,762	\$ 24,603,029
7 to 12 months	85,121	\$ 17,496,694	\$ 9,095,155	\$ 5,957,912	\$ 1,438,225	\$ 135,551	\$ 4,219,200	\$ 38,342,737
More than 1 year - 2 years	66,929	\$ 21,064,419	\$ 12,445,067	\$ 8,776,457	\$ 1,979,826	\$ 72,000	\$ 5,617,452	\$ 49,955,221
More than 2 years - 5 years	51,309	\$ 27,625,763	\$ 22,563,683	\$ 10,639,024	\$ 3,549,533	\$ 1,220,291	\$ 8,704,000	\$ 74,302,347
More than 5 years	46,656	\$ 30,888,369	\$ 29,232,619	\$ 24,709,403	\$ 2,094,518	\$ 2,134,121	\$ 15,251,233	\$ 104,310,118
Total		\$ 134,859,429	\$ 88,853,537	\$ 59,089,014	\$ 10,802,000	\$ 3,656,841	\$ 37,800,700	\$ 335,061,430

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, December 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	94,758	\$ 10,371,483	\$ 2,697,267	\$ 549,737	\$ 6,373	\$ 23,097	\$ 1,399,424	\$ 15,047,382
4 to 6 months	21,961	\$ 6,926,373	\$ 2,012,957	\$ 551,208	\$ 23,019	\$ 13,146	\$ 1,490,139	\$ 11,016,841
7 to 12 months	22,390	\$ 12,388,311	\$ 4,057,378	\$ 1,261,112	\$ 212,914	\$ 90,519	\$ 3,523,200	\$ 21,533,434
More than 1 year - 2 years	22,111	\$ 16,191,579	\$ 6,940,488	\$ 2,556,243	\$ 812,903	\$ 76,512	\$ 5,133,472	\$ 31,711,197
More than 2 years - 5 years	21,468	\$ 30,200,221	\$ 14,020,461	\$ 5,660,746	\$ 2,503,693	\$ 184,249	\$ 8,667,847	\$ 61,237,266
More than 5 years	46,656	\$ 58,781,462	\$ 59,124,986	\$ 48,509,968	\$ 7,243,098	\$ 3,269,318	\$ 17,586,618	\$ 194,515,310
Total	229,344	\$ 134,859,429	\$ 88,853,537	\$ 59,089,014	\$ 10,802,000	\$ 3,656,841	\$ 37,800,700	\$ 335,061,430

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.