

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,685	\$ 2,170,708	\$ 594,702	\$ 534,381	\$ 79,961	\$ 87,361	\$ 306,311	\$ 3,773,424
Vacant	686	\$ 44,989	\$ 5,070	\$ 170,227	\$ 24,337	\$ 270,072	\$ 1,096	\$ 515,791
TAP ***3	21,509	\$ 14,453,624	\$ 3,114,960	\$ 3,044,216	\$ 1,262,710	\$ 119,523	\$ 2,580,324	\$ 24,566,823
WRAP **3	10	\$ 14,590	\$ 4,943	\$ 577	\$ 116	\$ -	\$ 2	\$ 20,228
City, Including 820 **7	1,566	\$ 25,922,002	\$ 7,194,404	\$ 1,777	\$ -	\$ 437	\$ (140,219)	\$ 32,978,401
Agency and Help Loan receivable	13,652	\$ -	\$ -	\$ 253,607	\$ 343,014	\$ 22,527,548	\$ (188,583)	\$ 22,924,472
Delinquent	226,916	\$ 134,289,529	\$ 89,267,585	\$ 59,552,688	\$ 10,606,791	\$ 3,661,035	\$ 38,054,583	\$ 335,432,121
Non-Delinquent **5	437,715	\$ 38,798,448	\$ 13,420,179	\$ 458,397	\$ 1,179,008	\$ 40,248	\$ 3,084,798	\$ 56,981,078
Credit Balances **6	59,395	\$ (19,451,754)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,451,754)
Total		\$ 196,242,135	\$ 113,601,844	\$ 64,015,870	\$ 13,495,938	\$ 26,706,224	\$ 43,698,311	\$ 457,740,583

**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, January 2024 and December 2023

Category	January 2024	December 2023	1 Month Difference
Bankrupt	\$ 3,773,424	\$ 3,826,279	\$ (52,855)
Vacant	\$ 515,791	\$ 554,300	\$ (38,510)
TAP **3	\$ 24,566,823	\$ 24,635,523	\$ (68,701)
WRAP **1	\$ 20,228	\$ 20,065	\$ 163
City, Including 820	\$ 32,978,401	\$ 28,918,938	\$ 4,059,463
Agency and Help Loan receivable	\$ 22,924,472	\$ 21,274,566	\$ 1,649,906
Delinquent **2	\$ 335,432,121	\$ 335,061,430	\$ 370,691
Non-Delinquent **2	\$ 56,981,078	\$ 62,398,875	\$ (5,417,797)
Credit Balances **2	\$ (19,451,754)	\$ (19,255,485)	\$ (196,269)
Total	\$ 457,740,583	\$ 457,434,492	\$ 306,091

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

Category	January 2024	January 2023	1 Year Difference
Bankrupt	\$ 3,773,424	\$ 4,179,104	\$ (405,680)
Vacant	\$ 515,791	\$ 578,710	\$ (62,920)
TAP **3	\$ 24,566,823	\$ 18,074,574	\$ 6,492,249
WRAP **1	\$ 20,228	\$ 43,531	\$ (23,303)
City, Including 820	\$ 32,978,401	\$ 28,437,380	\$ 4,541,021
Agency and Help Loan receivable	\$ 22,924,472	\$ 22,790,930	\$ 133,542
Delinquent **2	\$ 335,432,121	\$ 323,521,298	\$ 11,910,823
Non-Delinquent **2	\$ 56,981,078	\$ 55,956,756	\$ 1,024,322
Credit Balances **2	\$ (19,451,754)	\$ (19,265,107)	\$ (186,647)
Total	\$ 457,740,583	\$ 434,317,176	\$ 23,423,407

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, January 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	198,097	\$ 24,851,063	\$ 9,380,033	\$ 5,770,423	\$ 881,292	\$ 105,628	\$ 2,486,804	\$ 43,475,243
4 to 6 months	104,063	\$ 12,606,338	\$ 5,912,664	\$ 3,533,353	\$ 818,524	\$ 41,250	\$ 1,857,186	\$ 24,769,315
7 to 12 months	85,103	\$ 17,414,522	\$ 9,093,108	\$ 6,011,309	\$ 1,404,187	\$ 109,893	\$ 4,085,759	\$ 38,118,778
More than 1 year - 2 years	67,564	\$ 21,276,673	\$ 12,624,539	\$ 8,904,875	\$ 1,941,771	\$ 88,968	\$ 5,787,284	\$ 50,624,111
More than 2 years - 5 years	51,577	\$ 27,998,805	\$ 22,660,251	\$ 10,745,359	\$ 3,509,854	\$ 1,119,178	\$ 8,651,359	\$ 74,684,840
More than 5 years	46,639	\$ 30,142,127	\$ 29,596,991	\$ 24,587,369	\$ 2,051,163	\$ 2,196,117	\$ 15,186,190	\$ 103,759,834
Total		\$ 134,289,529	\$ 89,267,585	\$ 59,552,688	\$ 10,606,791	\$ 3,661,035	\$ 38,054,583	\$ 335,432,121

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, January 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	93,566	\$ 10,051,390	\$ 2,508,411	\$ 601,759	\$ 2,332	\$ 83,641	\$ 1,851,549	\$ 15,099,082
4 to 6 months	20,906	\$ 6,705,132	\$ 1,961,665	\$ 551,463	\$ 14,251	\$ 10,125	\$ 1,464,365	\$ 10,707,000
7 to 12 months	21,682	\$ 12,127,845	\$ 3,922,690	\$ 1,242,636	\$ 167,064	\$ 76,951	\$ 3,309,448	\$ 20,846,633
More than 1 year - 2 years	22,412	\$ 16,480,005	\$ 7,040,067	\$ 2,635,805	\$ 757,647	\$ 75,082	\$ 5,238,009	\$ 32,226,614
More than 2 years - 5 years	21,711	\$ 30,585,001	\$ 13,970,865	\$ 5,814,248	\$ 2,453,747	\$ 185,230	\$ 8,674,240	\$ 61,683,344
More than 5 years	46,639	\$ 58,340,157	\$ 59,863,886	\$ 48,706,778	\$ 7,211,751	\$ 3,230,008	\$ 17,516,971	\$ 194,869,447
Total	226,916	\$ 134,289,529	\$ 89,267,585	\$ 59,552,688	\$ 10,606,791	\$ 3,661,035	\$ 38,054,583	\$ 335,432,121

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.