

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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,338	\$ 1,864,662	\$ 525,757	\$ 453,797	\$ 71,633	\$ 85,697	\$ 256,887	\$ 3,258,433
Vacant	681	\$ 44,989	\$ 5,070	\$ 169,023	\$ 24,117	\$ 269,715	\$ 1,096	\$ 514,011
TAP **3	53,074	\$ 26,296,385	\$ 5,974,008	\$ 5,704,078	\$ 2,142,780	\$ 237,644	\$ 3,404,146	\$ 43,750,733
WRAP **3	4	\$ 5,491	\$ 1,921	\$ 282	\$ 106	\$ -	\$ 2	\$ 7,803
City, Including 820 **7	1,599	\$ 5,136,743	\$ 1,508,742	\$ 498	\$ -	\$ 437	\$ (140,353)	\$ 6,506,067
Agency and Help Loan receivable	13,327	\$ -	\$ -	\$ 243,871	\$ 358,240	\$ 21,806,007	\$ (196,658)	\$ 22,199,892
Delinquent	209,556	\$ 126,995,078	\$ 88,670,125	\$ 59,706,669	\$ 11,261,906	\$ 3,382,254	\$ 39,132,031	\$ 329,147,974
Non-Delinquent **5	381,574	\$ 37,745,180	\$ 12,116,613	\$ 520,472	\$ 1,118,057	\$ 59,955	\$ 6,303,039	\$ 57,863,315
Credit Balances **6	61,739	\$ (19,936,544)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,936,544)
Total		\$ 178,151,984	\$ 108,802,235	\$ 66,798,690	\$ 14,976,840	\$ 25,841,709	\$ 48,760,190	\$ 443,311,684

**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 Total Water Receivables, July 2024 and June 2024

Category	July 2024	June 2024	1 Month Difference
Bankrupt	\$ 3,258,433	\$ 3,228,267	\$ 30,166
Vacant	\$ 514,011	\$ 514,627	\$ (616)
TAP **3	\$ 43,750,733	\$ 44,113,836	\$ (363,102)
WRAP **1	\$ 7,803	\$ 2,764	\$ 5,039
City, Including 820	\$ 6,506,067	\$ 51,967,385	\$ (45,461,318)
Agency and Help Loan receivable	\$ 22,199,892	\$ 22,572,095	\$ (372,203)
Delinquent **2	\$ 329,147,974	\$ 329,364,856	\$ (216,882)
Non-Delinquent **2	\$ 57,863,315	\$ 60,037,200	\$ (2,173,885)
Credit Balances **2	\$ (19,936,544)	\$ (19,455,996)	\$ (480,548)
Total	\$ 443,311,684	\$ 492,345,034	\$ (49,033,350)

Table 3: Comparison of Total Water Receivables, July 2024 and July 2023

Category	July 2024	July 2023	1 Year Difference
Bankrupt	\$ 3,258,433	\$ 3,570,694	\$ (312,262)
Vacant	\$ 514,011	\$ 559,375	\$ (45,364)
TAP **3	\$ 43,750,733	\$ 21,705,863	\$ 22,044,871
WRAP **1	\$ 7,803	\$ 25,846	\$ (18,043)
City, Including 820	\$ 6,506,067	\$ 5,877,996	\$ 628,071
Agency and Help Loan receivable	\$ 22,199,892	\$ 23,092,843	\$ (892,951)
Delinquent **2	\$ 329,147,974	\$ 327,723,553	\$ 1,424,421
Non-Delinquent **2	\$ 57,863,315	\$ 60,374,220	\$ (2,510,905)
Credit Balances **2	\$ (19,936,544)	\$ (19,517,830)	\$ (418,714)
Total	\$ 443,311,684	\$ 423,412,560	\$ 19,899,124

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, July 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	181,634	\$ 22,203,720	\$ 8,975,850	\$ 5,641,211	\$ 1,295,694	\$ 96,831	\$ 4,235,848	\$ 42,449,154
4 to 6 months	97,116	\$ 12,274,351	\$ 5,612,018	\$ 3,381,272	\$ 928,624	\$ 44,265	\$ 2,125,741	\$ 24,366,271
7 to 12 months	79,167	\$ 16,222,765	\$ 8,679,288	\$ 5,802,761	\$ 1,354,575	\$ 40,525	\$ 3,099,015	\$ 35,198,929
More than 1 year - 2 years	63,128	\$ 20,051,373	\$ 12,425,268	\$ 8,955,534	\$ 1,957,339	\$ 85,967	\$ 6,235,564	\$ 49,711,045
More than 2 years - 5 years	49,924	\$ 28,308,106	\$ 22,465,357	\$ 10,883,893	\$ 3,545,819	\$ 359,974	\$ 8,245,790	\$ 73,808,977
More than 5 years	45,294	\$ 27,934,764	\$ 30,512,343	\$ 25,041,996	\$ 2,179,856	\$ 2,754,692	\$ 15,190,074	\$ 103,613,598
Total		\$ 126,995,078	\$ 88,670,125	\$ 59,706,669	\$ 11,261,906	\$ 3,382,254	\$ 39,132,031	\$ 329,147,974

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, July 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	84,340	\$ 8,779,163	\$ 2,500,471	\$ 497,667	\$ 4,413	\$ 62,377	\$ 3,557,359	\$ 15,401,451
4 to 6 months	19,556	\$ 6,274,735	\$ 1,827,557	\$ 497,493	\$ 29,586	\$ 32,699	\$ 1,478,531	\$ 10,140,601
7 to 12 months	19,422	\$ 11,218,052	\$ 3,434,791	\$ 1,160,399	\$ 208,195	\$ 34,733	\$ 2,945,183	\$ 19,001,353
More than 1 year - 2 years	19,475	\$ 16,131,774	\$ 6,577,474	\$ 2,528,141	\$ 827,594	\$ 64,940	\$ 5,478,532	\$ 31,608,456
More than 2 years - 5 years	21,469	\$ 28,440,898	\$ 13,574,523	\$ 5,994,275	\$ 2,473,596	\$ 143,734	\$ 8,235,728	\$ 58,862,756
More than 5 years	45,294	\$ 56,150,455	\$ 60,755,309	\$ 49,028,694	\$ 7,718,522	\$ 3,043,772	\$ 17,436,697	\$ 194,133,358
Total	209,556	\$ 126,995,078	\$ 88,670,125	\$ 59,706,669	\$ 11,261,906	\$ 3,382,254	\$ 39,132,031	\$ 329,147,974

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.