City of Philadelphia - Department of Revenue
Table 1: Water Receivables, August 2026

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,536	$ 1,814,048	$ 875,966	$ 650,786	$ 150,933	$ 84,853	$ 410,628	$ 3,987,214
Vacant	618	$ 40,996	$ 4,909	$ 155,149	$ 21,987	$ 256,650	$ 841	$ 480,532
TAP **3	62,990	$ 27,432,697	$ 6,499,911	$ 3,676,737	$ 2,232,324	$ 216,188	$ 3,634,618	$ 43,692,522
WRAP **3	2	$ 1,737	$ 354	$ 45	$ -	$ -	$ 2	$ 2,138
City, Including 820 **7	1,526	$ 12,532,746	$ 2,500,047	$ 1,085	$ -	$ 437	$ (128,061)	$ 14,906,253
Agency and Help Loan receivable	13,427	$ -	$ -	$ 201,658	$ 414,057	$ 26,101,973	$ (223,690)	$ 26,493,081
Delinquent	193,829	$ 157,429,730	$ 95,789,719	$ 68,351,068	$ 15,529,222	$ 4,776,897	$ 45,417,325	$ 387,293,882
Non-Delinquent **5	401,948	$ 54,641,956	$ 14,855,695	$ 790,691	$ 1,040	$ 204,082	$ 7,963,117	$ 78,456,580
Credit Balances **6	61,350	$ (20,974,861)	$ -	$ -	$ -	$ -	$ -	$ (20,974,861)
Total		**$ 232,919,049**	**$ 120,526,600**	**$ 73,827,219**	**$ 18,349,563**	**$ 31,641,079**	**$ 57,074,781**	**$ 534,337,340**

**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 Total Water Receivables, August 2026 and July 2026

Category	August 2026	July 2026	1 Month Difference
Bankrupt	$ 3,987,214	$ 3,925,750	$ 61,463
Vacant	$ 480,532	$ 480,532	$ -
TAP **3	$ 43,692,522	$ 43,133,873	$ 558,649
WRAP **1	$ 2,138	$ 2,139	$ (1)
City, Including 820	$ 14,906,253	$ 7,174,454	$ 7,731,799
Agency and Help Loan rec	$ 26,493,081	$ 25,789,553	$ 703,528
Delinquent **2	$ 387,293,882	$ 379,980,664	$ 7,313,218
Non-Delinquent **2	$ 78,456,580	$ 71,944,470	$ 6,512,110
Credit Balances **2	$ (20,974,861)	$ (21,376,557)	$ 401,696
Total	**$ 534,337,340**	**$ 511,054,877**	**$ 23,282,462**

Table 3: Comparison of Total Water Receivables, August 2026 and August 2025

Category	August 2026	August 2025	1 Year Difference
Bankrupt	$ 3,987,214	$ 3,703,558	$ 283,655
Vacant	$ 480,532	$ 486,391	$ (5,860)
TAP **3	$ 43,692,522	$ 44,576,427	$ (883,906)
WRAP **1	$ 2,138	$ 3,341	$ (1,203)
City, Including 820	$ 14,906,253	$ 13,698,659	$ 1,207,594
Agency and Help Loan rec	$ 26,493,081	$ 24,523,852	$ 1,969,228
Delinquent **2	$ 387,293,882	$ 353,088,091	$ 34,205,791
Non-Delinquent **2	$ 78,456,580	$ 67,174,111	$ 11,282,469
Credit Balances **2	$ (20,974,861)	$ (19,589,715)	$ (1,385,146)
Total	**$ 534,337,340**	**$ 487,664,716**	**$ 46,672,624**

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, August 2026

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	172,766	$ 29,152,715	$ 9,812,219	$ 6,828,011	$ 1,595,516	$ 234,735	$ 5,111,296	$ 52,734,493
4 to 6 months	95,172	$ 18,356,451	$ 6,496,139	$ 4,473,657	$ 1,197,095	$ 640,454	$ 2,860,230	$ 34,024,025
7 to 12 months	77,012	$ 22,623,781	$ 10,085,240	$ 7,523,201	$ 1,978,958	$ 2,576,746	$ 4,806,843	$ 49,594,769
More than 1 year - 2 years	60,989	$ 27,140,260	$ 14,615,144	$ 10,902,192	$ 2,936,124	$ 75,706	$ 7,138,173	$ 62,807,599
More than 2 years - 5 years	49,108	$ 33,201,610	$ 24,111,221	$ 19,194,890	$ 4,781,462	$ 133,879	$ 11,081,198	$ 92,504,260
More than 5 years	38,145	$ 26,954,914	$ 30,669,755	$ 19,429,117	$ 3,040,068	$ 1,115,376	$ 14,419,586	$ 95,628,735
Total		**$ 157,429,730**	**$ 95,789,719**	**$ 68,351,068**	**$ 15,529,222**	**$ 4,776,897**	**$ 45,417,325**	**$ 387,293,882**

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, August 2026

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	77,575	$ 11,467,716	$ 2,334,072	$ 575,807	$ 11,918	$ 22,696	$ 4,181,958	$ 18,594,166
4 to 6 months	19,094	$ 7,938,505	$ 2,174,517	$ 633,715	$ 66,828	$ 42,609	$ 2,185,684	$ 13,041,859
7 to 12 months	18,229	$ 13,768,089	$ 3,714,515	$ 1,382,761	$ 357,548	$ 344,653	$ 3,495,277	$ 23,062,843
More than 1 year - 2 years	17,402	$ 23,441,917	$ 7,283,850	$ 3,249,188	$ 1,307,254	$ 100,563	$ 5,798,851	$ 41,181,624
More than 2 years - 5 years	23,384	$ 40,979,442	$ 18,603,235	$ 10,492,091	$ 4,038,074	$ 743,363	$ 11,695,338	$ 86,551,544
More than 5 years	38,145	$ 59,834,063	$ 61,679,529	$ 52,017,505	$ 9,747,600	$ 3,523,013	$ 18,060,217	$ 204,861,846
Total		**$ 157,429,730**	**$ 95,789,719**	**$ 68,351,068**	**$ 15,529,222**	**$ 4,776,897**	**$ 45,417,325**	**$ 387,293,882**

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.