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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,521	$ 1,808,882	$ 744,364	$ 635,430	$ 144,922	$ 79,757	$ 458,511	$ 3,871,865
Vacant	616	$ 40,996	$ 4,909	$ 154,422	$ 21,907	$ 256,650	$ 841	$ 479,725
TAP **3	63,426	$ 27,882,439	$ 6,501,251	$ 3,719,980	$ 2,237,426	$ 209,634	$ 3,715,451	$ 44,266,228
WRAP **3	2	$ 1,745	$ 355	$ 45	$ -	$ -	$ 2	$ 2,147
City, Including 820 **7	1,537	$ 18,317,583	$ 4,036,463	$ 1,119	$ -	$ 437	$ (92,127)	$ 22,263,475
Agency and Help Loan receivable	13,310	$ -	$ -	$ 200,549	$ 401,858	$ 25,697,708	$ (226,411)	$ 26,072,787
Delinquent	190,697	$ 157,653,346	$ 96,404,162	$ 69,086,726	$ 15,233,115	$ 4,768,734	$ 43,275,592	$ 386,421,595
Non-Delinquent **5	401,755	$ 55,421,544	$ 15,808,829	$ 656,667	$ 411	$ 290,636	$ 7,813,911	$ 79,991,999
Credit Balances **6	61,015	$ (21,316,024)	$ -	$ -	$ -	$ -	$ -	$ (21,316,024)
Total		**$ 239,810,511**	**$ 123,500,332**	**$ 74,454,938**	**$ 18,039,640**	**$ 31,303,555**	**$ 54,945,771**	**$ 542,053,796**

**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, September 2026 and August 2026

Category	September 2026	August 2026	1 Month Difference
Bankrupt	$ 3,871,865	$ 3,987,214	$ (115,349)
Vacant	$ 479,725	$ 480,532	$ (807)
TAP **3	$ 44,266,228	$ 43,692,522	$ 573,706
WRAP **1	$ 2,147	$ 2,138	$ 9
City, Including 820	$ 22,263,475	$ 14,906,253	$ 7,357,222
Agency and Help Loan rec	$ 26,072,787	$ 26,493,081	$ (420,293)
Delinquent **2	$ 386,421,595	$ 387,293,882	$ (872,287)
Non-Delinquent **2	$ 79,991,999	$ 78,456,580	$ 1,535,418
Credit Balances **2	$ (21,316,024)	$ (20,974,861)	$ (341,163)
Total	**$ 542,053,796**	**$ 534,337,340**	**$ 7,716,456**

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

Category	September 2026	September 2025	1 Year Difference
Bankrupt	$ 3,871,865	$ 4,540,981	$ (669,117)
Vacant	$ 479,725	$ 486,263	$ (6,539)
TAP **3	$ 44,266,228	$ 44,653,420	$ (387,192)
WRAP **1	$ 2,147	$ 3,411	$ (1,263)
City, Including 820	$ 22,263,475	$ 20,146,375	$ 2,117,100
Agency and Help Loan rec	$ 26,072,787	$ 24,130,986	$ 1,941,802
Delinquent **2	$ 386,421,595	$ 354,000,189	$ 32,421,406
Non-Delinquent **2	$ 79,991,999	$ 73,717,062	$ 6,274,937
Credit Balances **2	$ (21,316,024)	$ (19,351,217)	$ (1,964,808)
Total	**$ 542,053,796**	**$ 502,327,469**	**$ 39,726,327**

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, September 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	169,918	$ 29,009,591	$ 9,986,968	$ 7,102,294	$ 1,562,234	$ 207,800	$ 2,711,053	$ 50,579,940
4 to 6 months	95,420	$ 17,599,986	$ 6,618,120	$ 4,773,375	$ 1,169,059	$ 672,921	$ 2,836,318	$ 33,669,779
7 to 12 months	77,266	$ 23,437,302	$ 9,995,961	$ 7,287,690	$ 1,927,701	$ 2,570,203	$ 4,402,515	$ 49,621,372
More than 1 year - 2 years	61,143	$ 27,278,574	$ 14,662,780	$ 11,041,890	$ 2,865,619	$ 72,580	$ 7,568,510	$ 63,489,952
More than 2 years - 5 years	49,007	$ 33,407,711	$ 24,232,531	$ 19,331,603	$ 4,702,759	$ 135,472	$ 11,141,226	$ 92,951,303
More than 5 years	38,207	$ 26,920,182	$ 30,907,802	$ 19,549,872	$ 3,005,745	$ 1,109,758	$ 14,615,971	$ 96,109,249
Total		**$ 157,653,346**	**$ 96,404,162**	**$ 69,086,726**	**$ 15,233,115**	**$ 4,768,734**	**$ 43,275,592**	**$ 386,421,595**

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, September 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	74,202	$ 10,986,806	$ 2,425,412	$ 607,997	$ 10,656	$ 27,485	$ 1,657,088	$ 15,715,443
4 to 6 months	19,080	$ 7,728,098	$ 2,306,086	$ 637,066	$ 44,057	$ 39,543	$ 2,108,284	$ 12,863,134
7 to 12 months	18,367	$ 14,470,259	$ 3,748,690	$ 1,447,938	$ 311,984	$ 335,885	$ 3,608,758	$ 23,923,515
More than 1 year - 2 years	17,573	$ 23,208,200	$ 7,224,965	$ 3,286,734	$ 1,220,299	$ 99,686	$ 5,941,373	$ 40,981,256
More than 2 years - 5 years	23,268	$ 41,037,027	$ 18,482,407	$ 10,627,509	$ 3,936,885	$ 723,135	$ 11,742,297	$ 86,549,261
More than 5 years	38,207	$ 60,222,956	$ 62,216,603	$ 52,479,482	$ 9,709,235	$ 3,543,000	$ 18,217,791	$ 206,388,986
Total	**190,697**	**$ 157,653,346**	**$ 96,404,162**	**$ 69,086,726**	**$ 15,233,115**	**$ 4,768,734**	**$ 43,275,592**	**$ 386,421,595**

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.