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

Category ***4	# of Accounts	Water & Sewer Charges	Stormwater Charges	Penalty	Lien Fees	Invoice Amount ***1	All Other Charges ***2	Total
Bankrupt	1,497	$ 1,803,983	$ 733,066	$ 631,490	$ 143,653	$ 79,741	$ 441,073	$ 3,833,005
Vacant	614	$ 40,996	$ 4,909	$ 154,240	$ 21,837	$ 255,726	$ 841	$ 478,549
TAP **3	64,388	$ 28,047,512	$ 6,666,369	$ 3,723,117	$ 2,348,983	$ 213,210	$ 3,776,037	$ 44,775,274
WRAP **3	2	$ 1,747	$ 357	$ 45	$ -	$ -	$ 2	$ 2,151
City, Including 820 **7	1,537	$ 25,022,687	$ 5,475,703	$ 1,153	$ -	$ 437	$ (98,278)	$ 30,401,703
Agency and Help Loan receivable	13,184	$ -	$ -	$ 199,431	$ 445,590	$ 25,290,558	$ (226,525)	$ 25,708,137
Delinquent	202,362	$ 161,792,109	$ 97,790,565	$ 69,603,998	$ 15,033,918	$ 4,760,697	$ 42,530,942	$ 391,512,148
Non-Delinquent **5	417,229	$ 55,811,816	$ 16,640,562	$ 679,455	$ 1,407,006	$ 292,111	$ 4,539,531	$ 79,370,480
Credit Balances **6	60,482	$ (21,699,386)	$ -	$ -	$ -	$ -	$ -	$ (21,699,386)
Total		**$ 250,821,464**	**$ 127,311,530**	**$ 74,992,928**	**$ 19,400,987**	**$ 30,892,479**	**$ 50,963,624**	**$ 554,382,062**

**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, October 2026 and September 2026

Category	October 2026	September 2026	1 Month Difference
Bankrupt	$ 3,833,005	$ 3,871,865	$ (38,859)
Vacant	$ 478,549	$ 479,725	$ (1,176)
TAP **3	$ 44,775,274	$ 44,266,228	$ 509,046
WRAP **1	$ 2,151	$ 2,147	$ 4
City, Including 820	$ 30,401,703	$ 22,263,475	$ 8,138,227
Agency and Help Loan rec	$ 25,708,137	$ 26,072,787	$ (364,651)
Delinquent **2	$ 391,512,148	$ 386,421,595	$ 5,090,553
Non-Delinquent **2	$ 79,370,480	$ 79,991,999	$ (621,518)
Credit Balances **2	$ (21,699,386)	$ (21,316,024)	$ (383,361)
Total	**$ 554,382,062**	**$ 542,053,796**	**$ 12,328,265**

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

Category	October 2026	October 2025	1 Year Difference
Bankrupt	$ 3,833,005	$ 4,834,848	$ (1,001,842)
Vacant	$ 478,549	$ 484,649	$ (6,099)
TAP **3	$ 44,775,274	$ 44,825,519	$ (50,244)
WRAP **1	$ 2,151	$ 2,565	$ (414)
City, Including 820	$ 30,401,703	$ 26,950,549	$ 3,451,154
Agency and Help Loan rec	$ 25,708,137	$ 25,162,271	$ 545,866
Delinquent **2	$ 391,512,148	$ 356,548,493	$ 34,963,655
Non-Delinquent **2	$ 79,370,480	$ 72,506,806	$ 6,863,675
Credit Balances **2	$ (21,699,386)	$ (19,291,761)	$ (2,407,625)
Total	**$ 554,382,062**	**$ 512,023,937**	**$ 42,358,125**

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, October 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	181,547	$ 33,008,699	$ 10,627,981	$ 6,845,306	$ 1,599,533	$ 228,569	$ 2,573,641	$ 54,883,729
4 to 6 months	94,886	$ 15,837,824	$ 6,639,649	$ 4,696,152	$ 1,140,723	$ 695,581	$ 2,868,286	$ 31,878,216
7 to 12 months	77,620	$ 24,647,800	$ 10,059,374	$ 7,595,658	$ 1,884,845	$ 568,811	$ 4,500,928	$ 49,257,416
More than 1 year - 2 years	61,335	$ 27,394,833	$ 14,914,056	$ 11,327,539	$ 2,807,141	$ 2,038,823	$ 7,585,255	$ 66,067,648
More than 2 years - 5 years	49,143	$ 33,800,723	$ 24,434,826	$ 19,477,596	$ 4,629,877	$ 135,094	$ 10,465,793	$ 92,943,909
More than 5 years	38,305	$ 27,102,228	$ 31,114,678	$ 19,661,747	$ 2,971,800	$ 1,093,818	$ 14,537,039	$ 96,481,229
Total		**$ 161,792,109**	**$ 97,790,565**	**$ 69,603,998**	**$ 15,033,918**	**$ 4,760,697**	**$ 42,530,942**	**$ 391,512,148**

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, October 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	86,401	$ 14,298,546	$ 2,907,717	$ 567,285	$ 4,048	$ 47,668	$ 1,621,998	$ 19,447,262
4 to 6 months	18,223	$ 7,138,260	$ 2,070,452	$ 574,082	$ 25,137	$ 27,911	$ 1,954,190	$ 11,790,032
7 to 12 months	18,489	$ 14,519,666	$ 3,993,206	$ 1,469,614	$ 274,584	$ 335,125	$ 3,647,657	$ 24,239,852
More than 1 year - 2 years	17,642	$ 22,929,731	$ 7,423,303	$ 3,296,924	$ 1,144,788	$ 94,978	$ 6,042,174	$ 40,931,899
More than 2 years - 5 years	23,302	$ 42,116,759	$ 18,727,241	$ 10,814,509	$ 3,882,543	$ 714,843	$ 11,048,730	$ 87,304,623
More than 5 years	38,305	$ 60,789,148	$ 62,668,646	$ 52,881,584	$ 9,702,818	$ 3,540,171	$ 18,216,194	$ 207,798,481
Total	**202,362**	**$ 161,792,109**	**$ 97,790,565**	**$ 69,603,998**	**$ 15,033,918**	**$ 4,760,697**	**$ 42,530,942**	**$ 391,512,148**

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.