



# Water & Wastewater Utility Accounting

**February 19, 2026 ~ On-line via Microsoft Teams**  
(3 Municipal Water/3 Wastewater Credits)

The meeting will open at 8:30 am with the class starting PROMPTLY at 9:00 am. The class will end at 12:00 pm. Link will be emailed before class.

Maintaining the finances for water and sewer utilities is different from general village funds. The utilities follow full accrual accounting. Water utilities are regulated by the state, and both need to consider the cost recovery through rates.

9:00-12:00 Accounting and Financial Topics for Municipalities

- Key differences in utility accounting such as capital accounting, utility billing, restricted cash, and other requirements of revenue bonds
- Items specific to PSCW regulation including tax equivalent, joint metering, and preparing a PSCW Annual Report
- Best practices in internal controls
- Indicators it might be time for a rate review

**Instructor:** Brian Dickow, *Baker Tilly US, LLP* (WRWA Associate Member)

## Pre-Registration Required for this Class

Complete the form below and return to Wisconsin Rural Water Association

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Member Fee \$60       Non-Member Fee \$100

Name \_\_\_\_\_ DNR Certification Number \_\_\_\_\_

System/Employer \_\_\_\_\_

Address \_\_\_\_\_

City, State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ E-Mail \_\_\_\_\_

**Send payment and form to:** WRWA, 350 Water Way, Plover, WI 54467

**To pay by credit card:** (Visa, Discover, MasterCard, Debit Card Only)

Go to [www.wrwa.org](http://www.wrwa.org) - Must fax completed form(s) to (715) 344-5555 or email the completed form(s) to [wrwa@wrwa.org](mailto:wrwa@wrwa.org).

Check enclosed       Paid with credit card

For more information: Phone: (715) 344-7778 Email: [wrwa@wrwa.org](mailto:wrwa@wrwa.org)