

Finance & Audit Committee Meeting



YOUR BEST PROTECTION

ACWA JPIA Executive Conference Room
2100 Professional Drive
Roseville, CA 95661

Wednesday
March 20, 2024
1:00 P.M.

Chair: David Drake, Rincon del Diablo Municipal Water District
Vice - Chair: Bruce Rupp, Humboldt Bay Municipal Water District
Jennifer Bryant, Helix Water District
Kurtis Crawford, Yuba Water Agency
Marwan Khalifa, Mesa Water District
Edward Lyons, Cachuma Operation and Maintenance Board
Steve Ruetters, Kern County Water Agency
Cindy Saks, San Bernardino Valley Municipal Water District
Jim Smith, Wheeler Ridge-Maricopa Water Storage

ASSOCIATION OF CALIFORNIA WATER AGENCIES
JOINT POWERS INSURANCE AUTHORITY

GENERAL & ADMINISTRATIVE EXPENSES

| | BUDGETED FYE 9/30/23 | ACTUAL FYE 9/30/23 | DIFFERENCE ACT - BUD | APPROVED BUDGET FYE 9/30/24 | PROPOSED BUDGET FYE 9/30/25 | DIFFERENCE 2024 vs. 2025 | % OF CHANGE 24 vs. 25 |
|---|-------------------------|-----------------------|-------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| <u>ACWA JPIA STAFF SERVICES</u> | | | | | | | |
| 1 Staff Salaries & Temporary Services | \$ 6,200,000 | \$ 6,559,663 | \$ 359,663 | \$ 6,840,000 | \$ 7,780,000 | \$ 940,000 | 13.7% |
| 2 Staff Employee Benefits | 3,100,000 | 2,199,179 | (900,821) | 3,410,000 | 3,400,000 | (10,000) | -0.3% |
| 3 Office Buildings | 139,000 | 159,120 | 20,120 | 137,000 | 256,000 | 119,000 | 86.9% |
| 4 Postage and Freight | 53,000 | 48,855 | (4,145) | 54,000 | 53,000 | (1,000) | -1.9% |
| 5 Telephone Service | 57,000 | 47,777 | (9,223) | 52,000 | 50,000 | (2,000) | -3.8% |
| 6 JPIA Perspective Production | 18,000 | - | (18,000) | - | - | - | 0.0% |
| 7 Outside Printing | 16,000 | 15,970 | (30) | 15,000 | 16,000 | 1,000 | 6.7% |
| 8 JPIA Office Insurance | 26,000 | 24,420 | (1,580) | 25,000 | 26,000 | 1,000 | 4.0% |
| 9 General Office Supplies | 29,000 | 43,722 | 14,722 | 35,000 | 45,000 | 10,000 | 28.6% |
| 10 Computer Equipment Software, Office Furniture | 840,000 | 990,689 | 150,689 | 910,000 | 920,000 | 10,000 | 1.1% |
| 11 Dues, Subscriptions, & Misc. Publications | 125,000 | 130,913 | 5,913 | 110,000 | 116,000 | 6,000 | 5.5% |
| 12 Staff Ed/Training Seminars & Coursework Reimbs | 75,000 | 115,467 | 40,467 | 95,000 | 120,000 | 25,000 | 26.3% |
| 13 Depreciation on Capital Assets | 215,000 | 220,526 | 5,526 | 213,000 | 190,000 | (23,000) | -10.8% |
| 14 Staff Travel Related Expenses | 85,000 | 133,588 | 48,588 | 90,000 | 143,000 | 53,000 | 58.9% |
| 15 Staff Risk Assessment Travel Related Expenses | 46,000 | 46,991 | 991 | 50,000 | 75,000 | 25,000 | 50.0% |
| 16 Member Informational Workshops | 113,000 | 100,598 | (12,402) | 125,000 | 115,000 | (10,000) | -8.0% |
| 17 Lending Library | 5,000 | 398 | (4,602) | 2,000 | 1,000 | (1,000) | -50.0% |
| 18 Member Safety & Loss Control Incentive Awards | 115,000 | 66,171 | (48,829) | 110,000 | 110,000 | 0 | 0.0% |
| 19 Total ACWA/JPIA Staff Services | 11,257,000 | 10,904,047 | (352,953) | 12,273,000 | 13,416,000 | 1,143,000 | 9.3% |
| <u>COMMITTEES & BD. OF DIRECTORS' SERVICES</u> | | | | | | | |
| 20 Executive Committee Member Expenses | 170,000 | 268,607 | 98,607 | 185,000 | 281,000 | 96,000 | 51.9% |
| 21 Advisory Committee Expenses | 20,000 | 31,511 | 11,511 | 15,000 | 32,000 | 17,000 | 113.3% |
| 22 Membership Summit & ACWA Conf. Expense | 150,000 | 196,827 | 46,827 | 160,000 | 200,000 | 40,000 | 25.0% |
| 23 Total Committees & Board of Directors' Services | 340,000 | 496,945 | 156,945 | 360,000 | 513,000 | 153,000 | 42.5% |
| <u>EXTERNAL CONSULTING AND PROF. SERVICES</u> | | | | | | | |
| 24 Insurance Program Actuarial Analysis | 21,000 | 36,750 | 15,750 | 22,000 | 30,000 | 8,000 | 36.4% |
| 25 Consulting Services | 25,000 | 5,766 | (19,234) | 25,000 | 25,000 | - | 0.0% |
| 26 Occu-Med | 106,000 | 105,174 | (826) | 106,000 | 105,000 | (1,000) | -0.9% |
| 27 Vector Solutions | 145,000 | 138,400 | (6,600) | 150,000 | 145,320 | (4,680) | -3.1% |
| 28 General Legal/Attorney Services | 5,000 | 44,612 | 39,612 | 10,000 | 15,000 | 5,000 | 50.0% |
| 29 Specific Claims & Coverage Related Legal Fees | 45,000 | 72,550 | 27,550 | 45,000 | 50,000 | 5,000 | 11.1% |
| 30 DIR Assessment & Other Mandated Fees (External Claims Admin) | 260,000 | 375,376 | 115,376 | 270,000 | 310,000 | 40,000 | 14.8% |
| 31 ACWA/JPIA Financial Audit | 66,000 | 70,900 | 4,900 | 67,000 | 75,000 | 8,000 | 11.9% |
| 32 Insurance Programs Claims Audits | - | 10,450 | 10,450 | - | 12,000 | 12,000 | 0.0% |
| 33 Personnel Consulting Services | - | - | - | 5,000 | 15,000 | 10,000 | 0.0% |
| 34 Total External Consulting / Professional Services | 673,000 | 859,978 | 186,978 | 700,000 | 782,320 | 82,320 | 11.8% |
| 35 PROGRAM DEVELOPMENT / CONTINGENCIES | - | - | - | 150,000 | 150,000 | 0 | 0.0% |
| 36 TOTAL GENERAL & ADMINISTRATIVE EXPENSES | \$ 12,270,000 | \$ 12,260,970 | \$ (9,030) | \$ 13,483,000 | \$ 14,861,320 | \$ 1,378,320 | 10.2% |

ACWA JPIA
Retrospective Contribution Adjustment Process Update
March 20, 2024

BACKGROUND

For the Liability, Workers' Compensation, and Property Programs, JPIA undergoes an annual retrospective adjustment process. The process is comprised of four different adjustments: 1) retrospective contribution adjustments (RCA), 2) payroll adjustments from estimated to actual payroll for the prior coverage year, 3) re-calculation of members' Catastrophic Loss (CAT) Fund balances in the Liability and Workers' Compensation Programs, and 4) review of members' required fund balances in their Rate Stabilization Fund (RSF). All monies are processed through the RSF and every year, these four calculations can generate a favorable or unfavorable result and thus trigger either refunds or assessments.

RCAs are based on development in claim years that are at least fully five (5) years old as compared to initial funding. If the RCA process generates the need for an assessment, typically those monies are pulled from RSF or CAT Fund balances. RSF funds are not used if the member's balance is already negative.

In the Liability Program, member contributions are based on estimated payroll. After the year ends, actual payroll numbers are collected and reconciled, triggering a payroll "true-up" adjustment. If this payroll adjustment calculates the need for an additional member contribution, typically those monies are subtracted from RSF balances. RSF funds are not used if the member's balance is already negative.

In February of 2020, the Executive Committee set CAT Fund balance goals of \$25 million for the Liability Program and \$15 million for the Workers' Compensation Program. CAT Funds are replenished from RCAs or RSF funds. RSF funds are not used if the member's balance is at or below zero.

If RCA's, payroll adjustments, or re-calculations of CAT Fund balances generate a positive balance, those monies are added into the RSF. If a member's RSF balance is at 70% of their current basic Liability Program contribution, any balance above that threshold then triggers a refund to the member.

CURRENT SITUATION

As per JPIA's policy to only process RCAs once a Program Year is fully five years matured, the newest year to be added into this year's calculation would be 2017-18. While there are positive balances in all Programs for this year, the 2018-2019 Liability and Property policy years are currently showing considerable negative balances (pool costs exceeding collected member contributions). Likely positive balances from the 2017-18 Program Year will need to be used to offset negative balances in the 2018-19 Program Year. Additionally, reserve balance changes and claims development could have a significant impact on the 2018-19 Program Year funded position by then. For

these reasons, staff recommended not processing RCAs for any Programs or any open years, this year.

Regarding CAT Fund and payroll adjustments, both of these have generated positive balances that, when processed through members' RSF's, have generated modest refunds due to members of \$116,351, calculated at September 30, 2023. These refunds were voted on and approved by the JPIA Executive Committee at the January 18, 2024, meeting.

RECOMMENDATION

None, information only.

**ACWA JPIA
RSF Report
September 30, 2023
Member Refunds**

| Member | JID | Refunds |
|--|------|----------------------|
| Wheeler Ridge-Maricopa | W005 | \$ 45,036.39 |
| Las Virgenes MWD | L016 | 43,332.10 |
| Tulare Lake Basin WSD | T010 | 5,908.29 |
| Maine Prairie Water District | M011 | 4,703.06 |
| ACWA JPIA | A000 | 2,820.80 |
| Redwood Valley CWD | R017 | 2,694.59 |
| Corcoran ID | C102 | 2,537.78 |
| Central San Joaquin WCD | C040 | 1,834.05 |
| Kings River WD | K007 | 904.67 |
| San Dieguito Water District | S004 | 858.87 |
| Pinyon Pines CWD | P019 | 723.01 |
| Berrenda Mesa WD | B001 | 523.19 |
| Sunnyslope County Water District | S059 | 367.93 |
| Millview CWD | M016 | 328.00 |
| Glide WD | G005 | 323.84 |
| Bella Vista Water District | B012 | 277.33 |
| Knights Landing Ridge DD | K009 | 141.72 |
| Rural North Vacaville WD | R028 | 137.75 |
| Reclamation Dist. No. 744 | R015 | 137.75 |
| North San Joaquin WCD | N003 | 137.75 |
| Sacramento Groundwater Authority | S054 | 137.75 |
| Santiago Aqueduct Commission | S056 | 137.75 |
| Empire West Side ID | E007 | 137.75 |
| Le Grand-Athlone WD | L008 | 137.75 |
| Wheeler Crest CSD | W016 | 137.75 |
| Ramirez Water District | R019 | 137.75 |
| Pacheco Water District | P020 | 137.75 |
| Reclamation Dist. No. 1606 | R023 | 137.71 |
| Sierra County (Calpine) Waterworks District #1 | S057 | 133.61 |
| Tri-Valley WD | T011 | 133.61 |
| Antelope Valley State WCA | A013 | 133.61 |
| Southern California Water Bank Authority | S058 | 133.61 |
| Reclamation Dist. No. 307 | R012 | 133.61 |
| South Yuba WD | S023 | 133.61 |
| Pomona-Walnut-Rowland | P018 | 133.61 |
| Camp Far West ID | C019 | 133.60 |
| W.H. Wilbur RD No. 825 | W011 | 133.60 |
| Brophy WD | B008 | 108.82 |
| San Juan Ridge CWD | S047 | 104.20 |
| Ducor CSD | D010 | 89.40 |
| Calpella CWD | C026 | 15.40 |
| Totals: | | \$ 116,351.12 |

ACWA JPPIA

RETROSPECTIVE CONTRIBUTION ADJUSTMENTS (RCA)

SCHEDULE SEPTEMBER 30, 2023

LIABILITY

| Policy Year | Paid Losses | Reserves | IBNR's | G&A Expenses | Interest Income | Excess Ins | Cat Fund | Deposit Contrib's | Prior RCA (Due to) From | Current RCA (Due to) From |
|---------------|--------------------|-------------------|-------------------|-------------------|---------------------|--------------------|-------------------|--------------------|----------------------------|------------------------------|
| Prior Years | \$ 138,569,135 | \$ 0 | \$ 537 | \$ 48,562,561 | \$ (40,613,416) | \$ 85,652,012 | \$ 30,295,902 | \$ 293,836,442 | \$ (31,444,931) | \$ 571 |
| 10/1/10-11 | 4,986,871 | 786,660 | 0 | 2,376,743 | (595,170) | 4,595,419 | 1,620,467 | 16,204,671 | (2,658,241) | 795,245 |
| 10/1/15-16 | 9,156,252 | 60,000 | 4,748 | 2,217,868 | (517,405) | 3,875,750 | 0 | 15,308,749 | (577,480) | 65,945 |
| 10/1/16-17 | 10,825,781 | 13,159 | 20,061 | 2,934,053 | (713,205) | 2,758,676 | 0 | 16,137,595 | (1,773,128) | (25,942) |
| 10/1/17-18 | 7,824,146 | 1,030,445 | 2,542,408 | 3,712,853 | (1,090,758) | 3,014,553 | 0 | 17,967,791 | 0 | (934,143) |
| 10/1/18-19 | 12,595,360 | 7,605,487 | 0 | 3,229,300 | (1,360,698) | 3,196,277 | 0 | 18,051,911 | 0 | 7,213,804 |
| 10/1/19-20 | 11,215,421 | 17,331,086 | 0 | 4,163,853 | (1,949,581) | 5,504,597 | 0 | 19,838,482 | 0 | 16,426,896 |
| 10/1/20-21 | 11,052,357 | 841,143 | 1,457,500 | 1,824,406 | (1,547,414) | 5,693,446 | 0 | 21,737,340 | 0 | (2,415,902) |
| 10/1/21-22 | 6,565,613 | 6,199,917 | 4,824,470 | 1,569,372 | (274,755) | 7,337,241 | 0 | 21,863,005 | 0 | 4,358,853 |
| 10/1/22-23 | 3,102,299 | 8,665,260 | 9,119,442 | 644,768 | (153,223) | 7,948,641 | 0 | 26,388,045 | 0 | 2,939,142 |
| TOTALS | 243,132,020 | 42,533,157 | 17,969,167 | 80,049,963 | (51,161,925) | 145,096,137 | 34,035,359 | 531,930,015 | (48,525,598) | 28,424,547 |

PROPERTY

| Policy Year | Paid Losses | Reserves | IBNR's | G&A Expenses | Interest Income | Excess Ins | Natural Disaster Fund | Deposit Contrib's | Prior RCA | Current RCA |
|----------------|-------------------|-------------------|----------------|-------------------|--------------------|-------------------|--------------------------|--------------------|---------------------|-------------------|
| 4/1/02-03 | 573,923 | 0 | 0 | 345,985 | (61,498) | 1,432,322 | 0 | 2,527,236 | (235,052) | (1,452) |
| 4/1/09-10 | 664,371 | 0 | 0 | 193,540 | (98,104) | 2,643,369 | 0 | 4,045,223 | (638,928) | (2,810) |
| 4/1/15-16 | 869,264 | 1,468 | 0 | 1,669,972 | (71,647) | 1,527,000 | 500,000 | 4,991,249 | (494,991) | (200) |
| 4/1/16-17 | 1,124,746 | 0 | 17,980 | 1,974,179 | (80,513) | 1,523,521 | 500,000 | 5,207,693 | (141,112) | (6,668) |
| 4/1/17-18 | 1,054,236 | 0 | 0 | 1,274,733 | (71,206) | 1,657,369 | 500,000 | 5,663,519 | 0 | (1,248,387) |
| 4/1/18-6/30/19 | 2,378,823 | 7,927 | 0 | 1,721,353 | (90,864) | 3,042,615 | 500,000 | 5,872,480 | 0 | 1,687,373 |
| 7/1/19-20 | 1,675,095 | 674 | 0 | 2,282,480 | (141,461) | 4,831,663 | 0 | 6,817,047 | 0 | 1,831,404 |
| 7/1/20-21 | 2,779,604 | 2,779 | 0 | 1,103,142 | (50,895) | 6,464,344 | 0 | 8,429,715 | 0 | 1,869,260 |
| 7/1/21-22 | 2,648,685 | 178,441 | 0 | 894,276 | (253,474) | 8,109,461 | 0 | 10,375,501 | 0 | 1,201,887 |
| 7/1/22-23 | 2,001,041 | 10,342,441 | 0 | 1,096,795 | (96,555) | 7,103,652 | 0 | 13,378,683 | 0 | 7,068,691 |
| 7/1/23-24 | 105,222 | 1,216,901 | 185,628 | 87,187 | (42,270) | 2,178,440 | 0 | 4,309,924 | 0 | (578,816) |
| TOTALS | 27,260,374 | 11,750,629 | 203,608 | 21,672,929 | (4,069,913) | 76,370,230 | 2,000,000 | 140,008,914 | (16,641,033) | 11,820,298 |

WORKERS' COMP

| Policy Year | Paid Losses | Reserves | IBNR's | G&A Expenses | Interest Income | Excess Ins | Cat Fund | Deposit Contrib's | Prior RCA | Current RCA |
|---------------|-----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|
| 7/1/88-89 | 751,905 | 19,262 | 70,001 | 515,562 | (295,703) | 66,753 | 114,866 | 1,148,659 | 75,992 | 17,995 |
| 7/1/89-90 | 1,253,764 | 0 | 0 | 529,495 | (200,692) | 70,412 | 119,170 | 1,195,295 | 582,452 | (5,597) |
| 7/1/92-93 | 1,486,945 | 28,763 | 1 | 630,046 | (384,192) | 132,168 | 252,809 | 2,528,091 | (392,706) | 11,155 |
| 7/1/98-99 | 2,329,334 | 22,842 | 0 | 1,415,359 | (327,221) | 76,609 | 253,342 | 2,533,425 | 1,237,590 | (750) |
| 7/1/00-01 | 4,111,874 | 57,420 | 107,706 | 1,766,097 | (442,775) | 75,377 | 345,395 | 3,453,944 | 2,545,812 | 22,256 |
| 7/1/01-02 | 3,525,169 | 39,494 | 30,336 | 2,484,662 | (585,598) | 193,270 | 476,437 | 4,764,369 | 1,389,770 | 9,633 |
| 7/1/02-03 | 3,982,532 | 105,810 | 0 | 3,271,441 | (692,543) | 705,711 | 826,634 | 8,266,345 | (253,560) | 186,801 |
| 7/1/03-04 | 3,774,606 | 156,627 | 84,767 | 4,197,209 | (1,480,155) | 723,416 | 1,187,121 | 11,871,214 | (2,860,497) | 37,987 |
| 7/1/04-05 | 3,234,434 | 34,532 | 39,034 | 3,722,626 | (1,808,552) | 811,186 | 1,424,085 | 14,240,849 | (6,348,388) | 19,148 |
| 7/1/05-06 | 2,641,140 | 0 | 25,860 | 4,429,466 | (1,843,789) | 709,319 | 1,419,640 | 14,196,396 | (6,423,716) | 6,176 |
| 7/1/06-07 | 2,068,596 | 1,350 | 2,054 | 2,453,766 | (1,480,990) | 783,738 | 1,248,939 | 12,489,395 | (7,034,870) | (2,392) |
| 7/1/07-08 | 4,124,817 | 537,525 | 255,658 | 3,977,892 | (1,135,674) | 691,916 | 1,025,858 | 10,258,577 | (971,101) | 190,516 |
| 7/1/08-09 | 7,263,172 | 18,413 | 13,416 | 3,593,090 | (677,510) | 494,603 | 0 | 9,289,962 | 1,420,698 | (5,159) |
| 7/1/09-10 | 4,858,389 | 22,245 | 132,366 | 2,796,895 | (417,712) | 481,560 | 920,200 | 9,202,000 | (184,081) | 63,264 |
| 7/1/10-11 | 4,992,467 | 149,672 | (0) | 3,352,393 | (514,748) | 466,931 | 1,037,704 | 10,371,251 | (7,14,159) | 135,290 |
| 7/1/11-12 | 5,822,322 | 243,126 | 112,552 | 2,749,763 | (570,806) | 413,858 | 559,306 | 11,377,298 | (2,123,680) | 66,383 |
| 7/1/12-13 | 7,157,989 | 761,760 | 99,251 | 3,782,804 | (737,807) | 516,165 | 727,565 | 12,025,072 | 303,521 | (20,866) |
| 7/1/13-14 | 4,712,755 | 333,360 | 292,886 | 2,352,460 | (451,086) | 523,904 | 0 | 12,127,621 | (4,620,296) | 256,954 |
| 7/1/14-15 | 4,869,169 | 247,929 | 215,901 | 3,072,294 | (605,108) | 431,752 | 0 | 11,982,323 | (3,648,496) | (101,890) |
| 7/1/15-16 | 2,704,005 | 169,946 | 198,049 | 2,302,681 | (411,544) | 506,645 | 0 | 12,209,144 | (6,828,883) | 89,522 |
| 7/1/16-17 | 3,324,793 | 312,736 | 430,471 | 2,726,176 | (573,721) | 556,796 | 0 | 12,389,670 | (5,621,826) | 9,408 |
| 7/1/17-18 | 3,705,088 | 321,858 | 459,053 | 2,809,915 | (779,649) | 499,119 | 0 | 12,447,749 | (5,416,639) | (15,726) |
| 7/1/18-19 | 3,442,873 | 642,613 | 465,514 | 2,708,986 | (924,663) | 507,276 | 0 | 12,993,113 | 0 | (6,150,514) |
| 7/1/19-20 | 4,715,610 | 1,569,981 | 1,024,408 | 2,791,503 | (1,240,083) | 534,177 | 0 | 13,906,923 | 0 | (4,511,278) |
| 7/1/20-21 | 3,918,710 | 2,760,464 | 445,826 | 2,724,206 | (940,800) | 549,670 | 0 | 13,305,955 | 0 | (3,847,879) |
| 7/1/21-22 | 2,579,668 | 1,633,012 | 1,563,320 | 2,257,419 | (431,098) | 606,774 | 0 | 13,715,817 | 0 | (5,506,720) |
| 7/1/22-23 | 1,412,292 | 2,222,124 | 2,976,584 | 1,267,563 | (307,504) | 623,972 | 0 | 15,005,035 | 0 | (6,810,001) |
| 7/1/23-24 | 123,824 | 709,778 | 1,167,648 | 147,996 | (86,387) | 175,476 | 0 | 3,000,000 | 0 | (761,664) |
| TOTALS | \$ 107,979,486 | \$ 13,122,643 | \$ 10,212,660 | \$ 75,020,653 | \$ (22,631,579) | \$ 19,448,778 | \$ 13,420,047 | \$ 292,294,897 | \$ (46,883,534) | \$ (26,618,027) |

ACWA JPIA MEETINGS & CONFERENCE CALENDAR – 2024

| MEETING DATES | BOARD OF DIRECTORS | EXECUTIVE | PERSONNEL | FINANCE & AUDIT | PROGRAMS | | | | RISK MGMT | CWIF |
|--|--------------------|-----------|---------------|-----------------|---------------|-----------|----------|-----------|--------------|------|
| | | | | | Emp. Benefits | Liability | Property | Work Comp | | |
| JAN 8 | | | 10:00 AM ZOOM | | | | | | | |
| JAN 17 | | | | | | | | 1:00 PM | | |
| JAN 18 | | 8:00 AM | | | | | | | | |
| JANUARY 29-30- STRATEGIC PLANNING SESSION - SAN DIEGO | | | | | | | | | | |
| MAR 20 | | | | 1:00 PM | | 10:30 AM | 3:00 PM | | | |
| MAR 21 | | 8:30 AM | | | | | | | | |
| MAY 6 | 1:00 PM | 10:00 AM | | | 8:30 AM | | | | | |
| MAY 7-9 ACWA SPRING CONFERENCE – SACRAMENTO | | | | | | | | | | |
| MAY 31 | | | | | | | | | 9:00 AM UTAH | |
| JUNE 3 | | | 11:00 AM | | | | | | | |
| JUNE 20 | | | | | | | 3:00 PM | 1:00 PM | | |
| JUNE 21 | | 8:00 AM | | | | | | | 11:00 AM | |
| JULY 31 | | 1:00 PM | | | 9:30 AM | | | | | |
| SEPT 4 | | | 10:00 AM | | | | | | | |
| SEPT 25 | | | | 1:00 PM | | 3:00 PM | | | | |
| SEPT 26 | | 8:00 AM | | | | | | | 11:00 AM | |
| OCT 16 | | 1:00 PM | | | | | | | | |
| DEC 2 | 1:00 PM | 10:00 AM | | | | | | | 8:30 AM | |
| DECEMBER 3-5 ACWA FALL CONFERENCE – PALM DESERT | | | | | | | | | | |

- AGRiP Governance Conference, Nashville, TN – March 3-6, 2024
- CICA Conference, Scottsdale, AZ – March 10-12, 2024
- CAJPA Conference, Lake Tahoe – September 10-13, 2024