North Kings Groundwater Sustainability Agency JPA

Special Board Meeting
November 6, 2025

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

Call to Order

1. Call to Order
2. Pledge of Allegiance
   - Remote Participation Instructions

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Written and Verbal Comments

Members of the public are encouraged to participate in the Board Meeting and will have an opportunity to provide public comments during the meeting under Agenda Item No. 5 and following each agenda item discussion. No prior arrangements are required to be able to make public comment but comments are limited to three (3) minutes.

Written Comments can also be provided up to one hour prior to the scheduled meeting. Written comments received in advance of the meeting will be read onto the record during the public comment portion when the item is heard. Any portion of your comment extending past three (3) minutes may not be read aloud due to time restrictions but will be made part of the record of proceedings.

AGENDA

3. Review Agenda

4. Review of Future Meetings

5. Public Presentations

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

5. Public Presentation

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AGENDA

6. Potential Conflicts of Interest

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NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

7. Financial Report:

- a. Discussion/Possible Action –Recommend Approval of the 2024-2025 Audited Financial Statements (CJ Brown CPAs)
- b. Discussion/Possible Action – Recommend Approval of the Final Expense Report for June 2025 (Stork)
- c. Discussion/Possible Action – Recommend Approval of the Final Financial Statements as of June 30, 2025 (Stork)
- d. Discussion/Possible Action – Recommend Approval of the Expense Report for August 2025 (Stork)
- e. Discussion/Possible Action – Recommend Approval of the Financial Statements as of August 31, 2025 (Stork)
- f. Local Agency Investment Fund Update (Stork)
- g. Member Agency Participation Invoices Update (Stork)

AGENDA

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

4. Financial Report:

- a. Discussion/Possible Action –Recommend Approval of the 2024-2025 Audited Financial Statements (CJ Brown CPAs)
- b. Discussion/Possible Action – Recommend Approval of the Final Expense Report for June 2025 (Koehn)
- c. Discussion/Possible Action – Recommend Approval of the Final Financial Statements as of June 30, 2025 (Koehn)
- d. Discussion/Possible Action – Recommend Approval of the Expense Report for August 2025 (Koehn)
- e. Discussion/Possible Action – Recommend Approval of the Financial Statements as of August 31, 2025 (Stork)
- f. Local Agency Investment Fund Update (Koehn)
- g. Member Agency Participation Invoices Update (Koehn)

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Board of Directors Meeting

November 6, 2025

2025 Audit Results Presentation

C.J. Brown and Company, CPAs

Auditor's Report – Page 1

Independent Auditor's Report

- **Unmodified "CLEAN" Opinion**
  - In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Kings Groundwater Sustainability Agency as of June 30, 2025….

Management Report

- **Our communication of control deficiencies:**
  - **No material weaknesses or significant deficiencies.**

Summary Statements – Page 5

Condensed Statements of Net Position

		2025	2024	Change
Assets:				
Current assets	$	1,571,985	1,301,161	270,824
Total assets		1,571,985	1,301,161	270,824
Liabilities:				
Current liabilities		99,816	70,606	29,210
Total liabilities		99,816	70,606	29,210
Net position:				
Unrestricted		1,472,169	1,230,555	241,614
Total net position	$	1,472,169	1,230,555	241,614

Summary Statements – Page 5

Condensed Statements of Revenues, Expenses, and Changes in Net Position

		2025	2024	Change
Revenues:				
Operating revenues	$	783,113	261,063	522,050
Non-operating revenues		24,613	21,272	3,341
Total revenues		807,726	282,335	525,391
Expenses:				
Operating expenses		568,491	461,666	106,825
Non-operating expenses		(2,379)	(5,732)	3,353
Total expenses		566,112	455,934	110,178
Net income (loss) before capital contributions		241,614	(173,599)	415,213
Capital contributions		-	922	(922)
Changes in net position		241,614	(172,677)	414,291
Net position, beginning of year		1,230,555	1,403,232	(172,677)
Net position, end of year	$	1,472,169	1,230,555	241,614

Notes

In 2025:

1. **Net position increased by $242K as a result of ongoing operations.**
2. **Total revenues increased by $525K primarily due to an increase in member contributions compared to the prior year.**
3. **Total expenses increased by $110K due primarily to an increase in professional services (e.g. engineering/consulting fees and Kings Basin Coordination costs) related to the Agency projects.**

Questions

AGENDA

7.b Final Expense Report – June 2025

- Recommend Approval

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

AGENDA

7.c Final Financial Statements as of June 30, 2025

- Recommend Approval

7.d Expense Report – August 2025

- Recommend Approval

7.e Financial Statements as of August 31, 2025

- Recommend Approval

Attachment B

North Kings Groundwater Sustainability Agency
Balance Sheet
As of June 30, 2025

ASSETS		
Current Assets		
Bank Accounts		
BMO - Checking Account		100,523.84
BMO - Money Market Account		916,074.33
LAIF		549,372.85
Total Bank Accounts	$	1,565,971.02
Other Current Assets		
Interest Receivable		6,014.07
Total Other Current Assets	$	6,014.07
Total Current Assets	$	1,571,985.09
TOTAL ASSETS	$	1,571,985.09
LIABILITIES & NET POSITION		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable		92,702.94
Total Accounts Payable	$	92,702.94
Other Current Liabilities		
Deferred Revenues Intr Parties		7,113.20
Total Other Current Liabilities	$	7,113.20
Total Current Liabilities	$	99,816.14
Total Liabilities	$	99,816.14
Net Position		
Member Agency Participation Balances		705,555.41
Reserves - Legal Fund		500,000.00
Reserves - Well Mitigation Program		481,594.74
Reserves - Well Monitoring Program		171,600.63
Net Income		-386,581.83
Total Net Position	$	1,472,168.95
TOTAL LIABILITIES & NET POSITION	$	1,571,985.09

Tuesday, Oct 14, 2025 09:33:59 AM GMT-7 - Accrual Basis

4. Financial Matters Continued

- f. Local Agency Investment Fund Update
- g. Member Agency Participation Invoices Update

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8. Administrative Matters:

a. Discussion/Possible Action on Special Board Meeting Minutes – October 2, 2025

b. Kings Subbasin Coordination Update (Samuelian)

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

Kings Subbasin Update

- Allocation Framework discussions continue
- DWR release of Subsidence BMP
- DWR comments on Periodic Evaluation and Revised GSPs anticipated in December
- Annual Report review by DWR – importance of well measurement data
- Domestic Well Mitigation Program ongoing
- Coordinated work on Interconnected Surface Water (ISW)
- Requested Prop 4 funding not be delayed
- Considering Lobbyist consultation services

8.c. Water Conditions Report

- New Water Year Started Oct. 1
- “La Nina” Conditions

Water Supply Update

- San Joaquin River
  - Millerton Lake Storage – ~256,000 AF
  - SJR Release - ~500 cfs
  - Friant-Kern Canal - ~600 cfs
  - Friant Class 1 – 100 %
  - Friant Class 2 – 3 blocks of URFs (~1,900 AF total for FID)

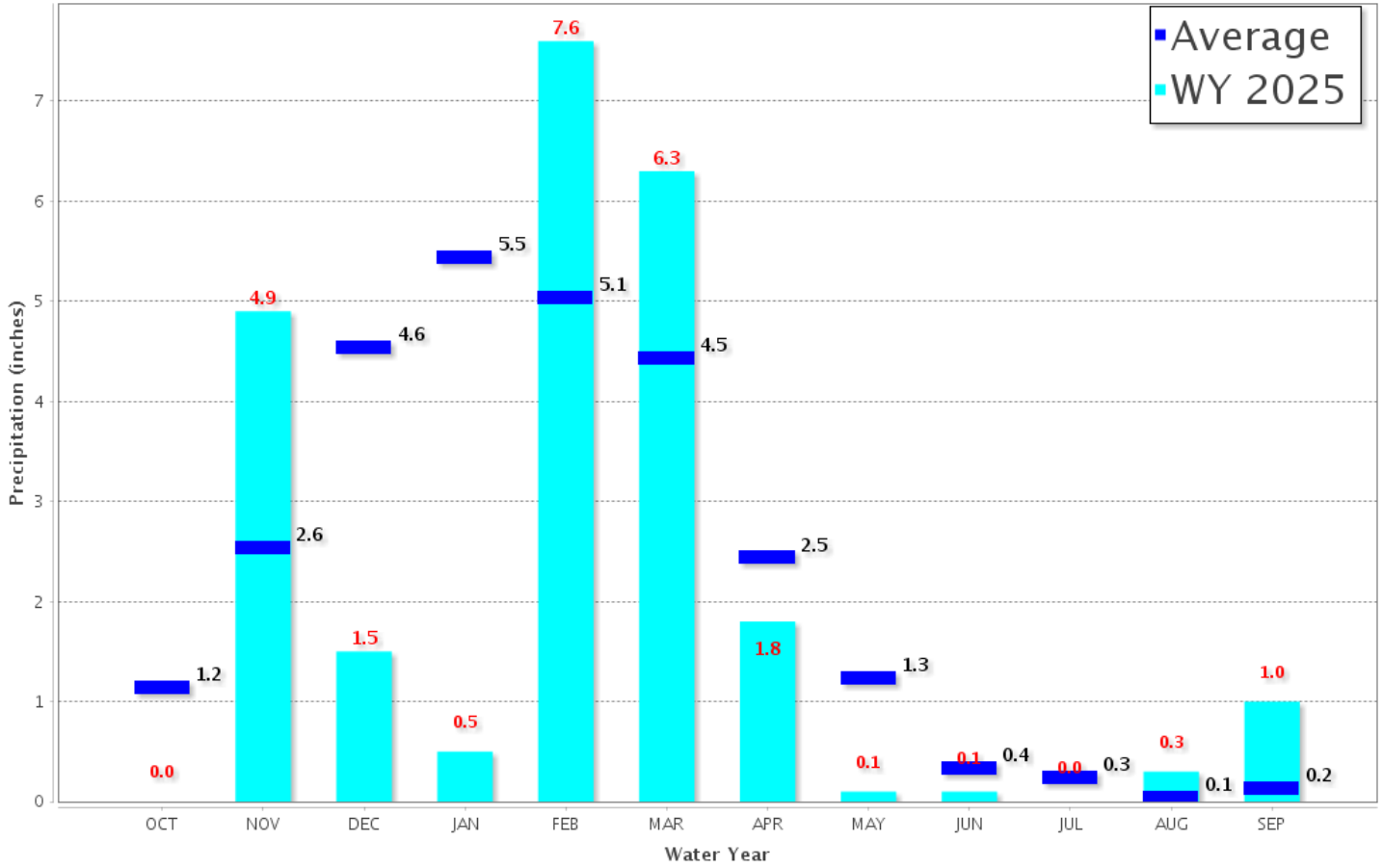
- Kings River
  - Pine Flat Storage - ~269,000 AF
  - Pine Flat Release - ~111 cfs
  - Pre-Project - < 300 cfs
  - FID Storage - ~60,000 AF

Tulare Basin 6-Station

Precipitation Index for Water Year 2025 – Updated on September 30, 2025 09:49 PM

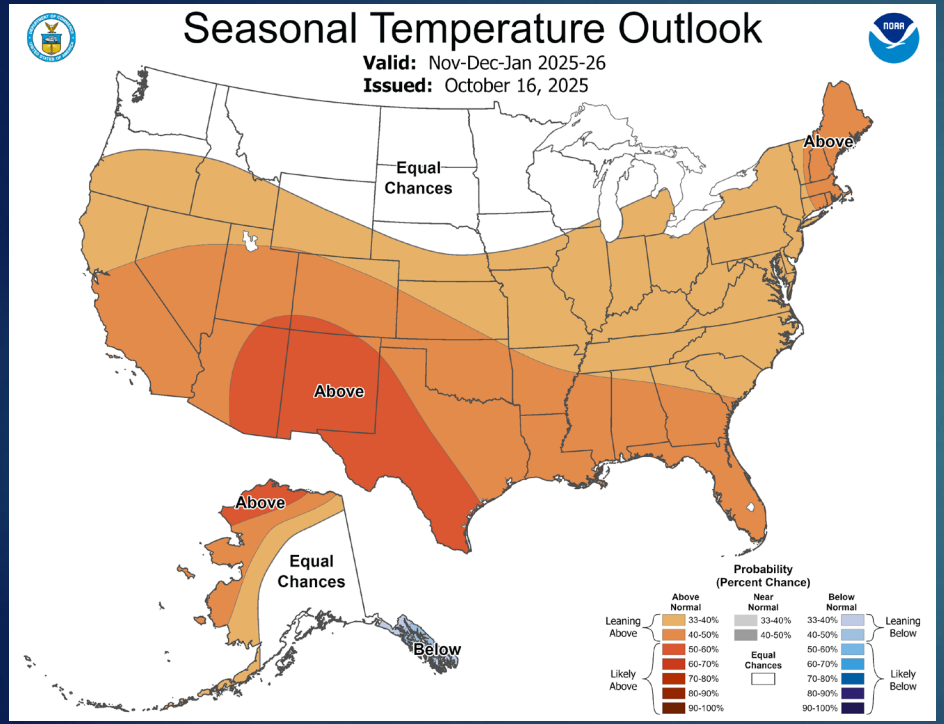
Note: Monthly totals may not add up to seasonal total because of rounding

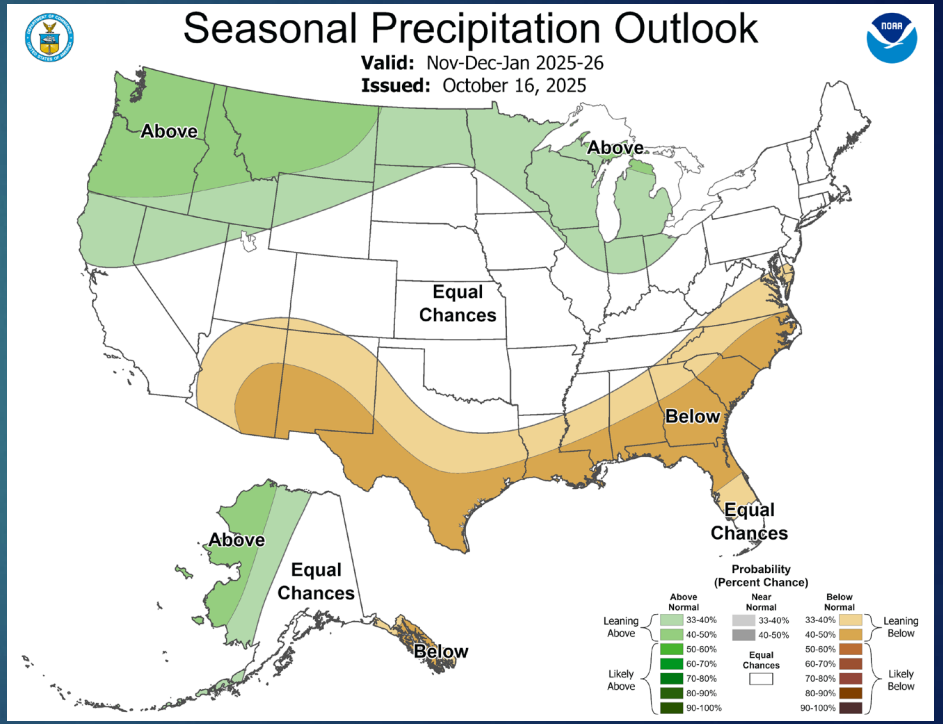
Water Year Monthly totals are calculated based on Daily precipitation data from 12am to 12am PST



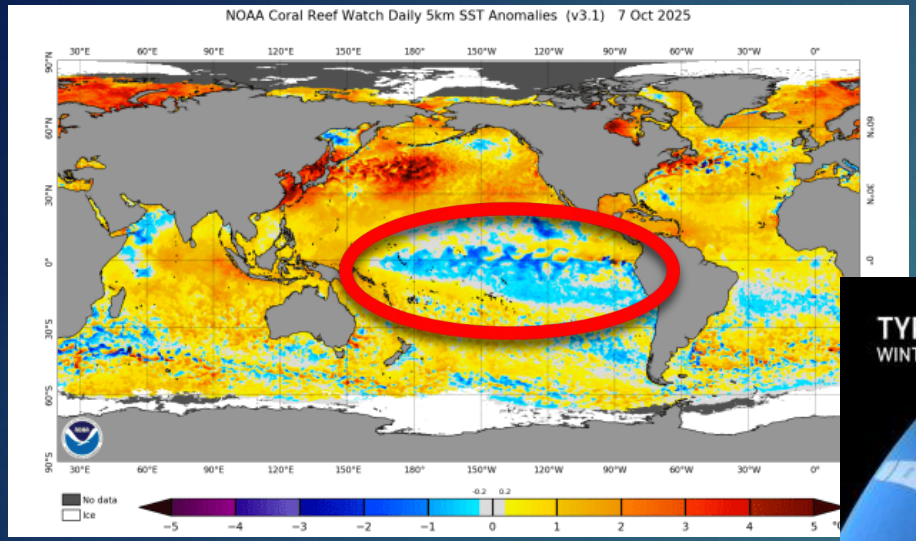
October 2025: 2.4″

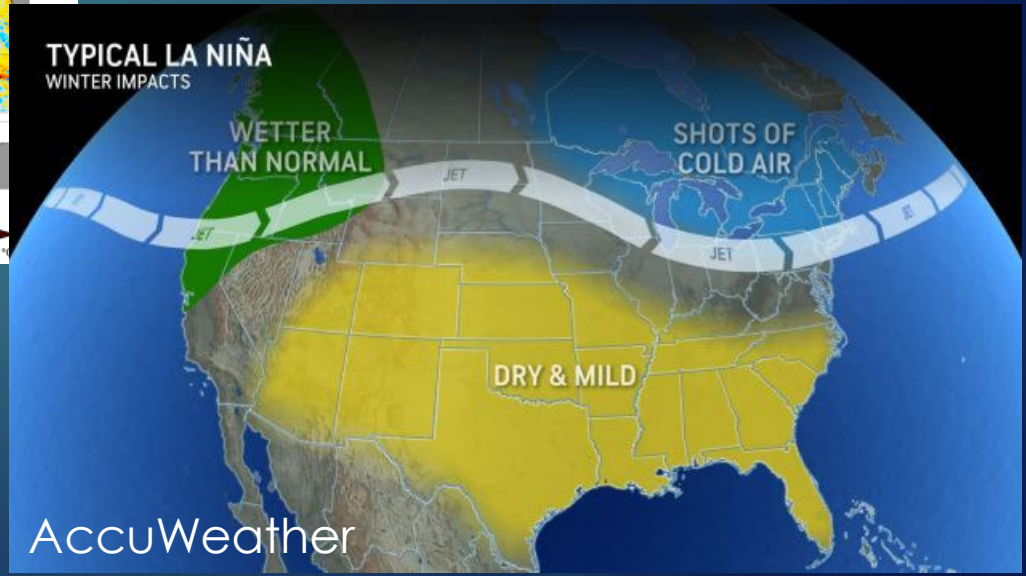
NOAA 3-Month Forecast





La Nina Forecasted





AGENDA

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

8. Administrative Matters

d. Advisory Committee Update (Chair Redelfs)

Recommended Actions:

- Approval of the FY 2024-2025 Audited Financials and Auditor Report
- Expense Report and Financial Statements – Recommend Approval

8.e. Well Registration Progress Update

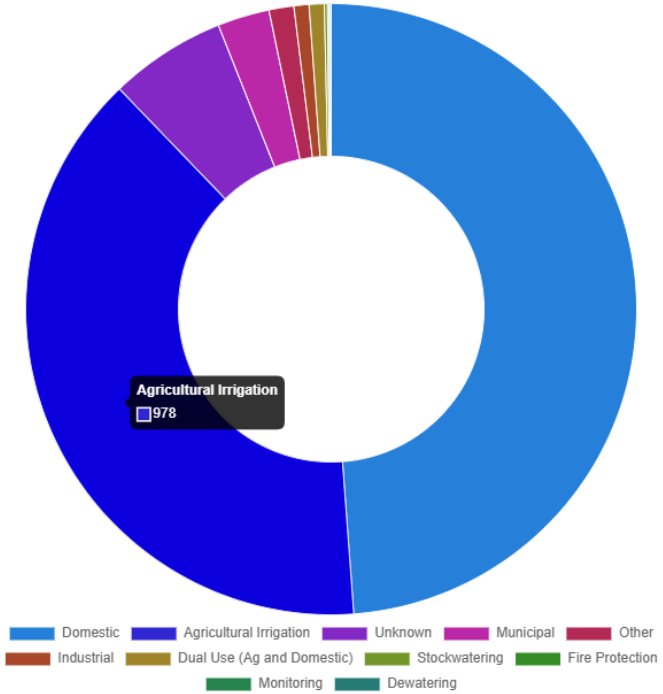
- To Date: 2,551 wells registered
- Required Effective May 1
- Estimated 8,000 wells within NKGSA
- Final Push to Deadline:
  - Landowner Meetings and Contacts
  - Landowner Workshops
  - White Area Landowner Outreach
  - Individual Meetings

8.e. Well Registration Progress Update

Region: North Kings GSA

Date Range: Jan 01, 2020 to Dec 31, 2025

Well Types Distribution Chart



Well Types Distribution Table

Well Type	Count	Percentage	Distribution
Domestic	1225	48.8%	
Agricultural Irrigation	978	39%	
Unknown	155	6.2%	
Municipal	69	2.8%	
Other	33	1.3%	
Industrial	20	0.8%	
Dual Use (Ag and Domestic)	20	0.8%	
Stockwatering	4	0.2%	
Fire Protection	2	0.1%	
Monitoring	2	0.1%	
Dewatering	1	0%	
Total	**2509**	**100%**	

Well Registration Efforts

- Future Workshops
- Direct Mailer to Landowners That Have Not Registered
  - Postcard
  - Full Registration Packet
- Participation at:
  - USANR
  - SRCD
  - Grape and Tree Nut Expo – 11/14

8.e. Well Registration Update

- Easton Workshop – Oct. 29
  - 60 in Attendance
  - 75-100 wells registered
  - On-Site Support

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NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

8. Administrative:
   f. Domestic Well Mitigation Program Update (Chauhan)
      - Pending Applications

8. Admin.

g. Well Permitting Update – 2025 YTD

2024: 229 Total

Type of Well	Count
Jan	**14**
Agricultural	3
Domestic Private	8
Domestic Public	1
Monitoring	2
Feb	**17**
Agricultural	6
Cathodic	2
Domestic Private	7
Soil Boring	2
Mar	**18**
Agricultural	2
Domestic Private	13
Monitoring	3
Apr	**14**
Agricultural	6
Domestic Private	7
Domestic Public	1
May	**19**
Agricultural	2
Domestic Private	15
Domestic Public	1
Monitoring	1
Jun	**19**
Agricultural	4
Domestic Private	14
Monitoring	1
Jul	**23**
Agricultural	7
Domestic Private	15
Soil Boring	1
Aug	**23**
Agricultural	4
Domestic Private	16
Domestic Public	1
Monitoring	1
Soil Boring	1
Sep	**6**
Agricultural	1
Domestic Private	5
Grand Total	**153**

Type of Well	Count
Agricultural	35
Cathodic	2
Domestic Private	100
Domestic Public	4
Monitoring	8
Soil Boring	4
Grand Total	**153**

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY

9. Executive Officer Update

9.a. SGMA Implementation Projects Update

9. b. Outreach/External Affairs

9. c. Representative Monitoring Network

9. d. Miscellaneous

9.b. Outreach and Education

- Social Media
- Website

- Speaking Engagements
  - October 8, 2025: GRA Western Groundwater Congress
  - Nov. 4, 2025 – UC Davis – Small Farms Roundtable
  - Nov. 14, 2025 – UCANR – Recharge Roundtable

9. c. Representative Monitoring Network

- Obtaining Easements for New Wells – 10
- Data Loggers – Purchased and Ready to Install
- Awarded – Bradley & Sons
  - Notification to Adjacent Landowners
  - Will Start Construction

9.d. Miscellaneous

- Legislation Update
  - AB 293 (Bennett) – Passed
  - AB1413 (Papin) – Inactive
  - AB1466 (Hart) – Pending – Senate Floor

- Tulare Lake Basin – Court Ruling

- SWRCB Probationary Process
  - Kern Basin – Returned to DWR
  - Kaweah Basin – Staff Report Released – Hearing – Dec. 2

10. Director's Reports

Closed Session

Next Meeting

November 20, 2025

Thank you for joining us for the NKGSA JPA Regular Board Meeting.

NORTH KINGS GROUNDWATER SUSTAINABILITY AGENCY