ANNUAL REPORT
and
FINANCIAL STATEMENT
of
GENERAL SUPERINTENDENT

IMPERIAL IRRIGATION DISTRICT
CALIFORNIA
(and Subsidary Company in Mexico)

1925

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IMPERIAL IRRIGATION DISTRICT

ORGANIZED JULY 25, 1911

COMPRISING 605,000 ACRES

OFFICE OF GENERAL SUPERINTENDENT

Imperial, California,
April 1st, 1926.

To the Board of Directors,
Imperial Irrigation District,
El Centro, California.

GENTLEMEN:—

There is herewith submitted annual report of the operations of the Imperial Irrigation District for the year ending December 31st, 1925.

The District, organized July 25th, 1911, under the provisions of the California Irrigation District Act, approved March 31st, 1897, and acts supplemental and amendatory thereto, comprises a total area of some 605,000 acres, of which 515,000 are considered as irrigable.

All duly registered voters living within the boundaries of the District, either on farms or in towns and cities, have the right to vote at District elections.

The elective officials are as follows: Five Directors, a Treasurer, and an Assessor and Collector.

The Board of Directors has power to transact all business, to equalize assessment valuations made by the Assessor, to establish levies to meet bond interest and redemption, to establish levies and service charges to meet operation, maintenance and other expenditures. They select a Secretary, Attorney, General Superintendent, Consulting Engineers, and such other employees as deemed necessary.

The properties of the California Development Company and its subsidiary, the Compania de Terrenos y Aguas de la Baja California, S. A., were purchased on June 22nd, 1916, from the Southern Pacific Company, who had acquired title to the same by foreclosure and receiver's sale on February 8th, 1916.

Following the acquisition of the above properties and until the absorption of the thirteen Mutual Water Companies operating in the Valley, the District was a wholesaler of water to the latter companies.

The actual period of absorption of the Mutual Companies was from November 1st, 1922, on which date eleven of the companies were taken over for operation, to March 1st, 1923, on which date the absorption of the last Mutual Company, Imperial Water Company No. 3, was consummated.

By the absorption of the Mutual Companies the District became responsible for the diversion, transportation and delivery of water from the Colorado River to the individual head gates of the water users.

The operation and maintenance of the canal system in Mexico is carried on through the agency of the Compania de Terrenos y Aguas de la Baja California, S. A.

Four bond elections have been held, as indicated below, authorizing as many issues of bonds for the purpose of acquiring the properties of the California Development Company, for the absorption of the Mutual Water

Companies, and for the construction of additions and betterments to the existing system.

Date of Election		Amount of Issue	Interest Rate
October	29th, 1914	$3,500,000	5
May	26th, 1917	2,500,000	5
September	15th, 1919	2,500,000	5½
June	1st, 1922	7,500,000	6

Of the First Issue, $3,000,000 were for the purchase of the California Development Company properties, the remaining $500,000 being for the construction of protective works.

The major portion of the funds from the Second and Third Issues was expended for improvements to the system in Mexico.

Of the Fourth Issue, $5,000,000 were for the purchase of the Mutual Water Companies and the remaining $2,500,000 for the construction of a drainage system.

Some of the principal duties of the District have been:

To construct and maintain 72 miles of protective levees in Mexico, of which 46 miles are provided with standard gauge railway and heavily revetted with rock on the water side. To construct and maintain a channel in Mexico for the diversion of the Colorado River to a new course, known as the "Pescadero Cut." To maintain diversion and headworks to assure an ample supply of water in the canals at all times. To operate and maintain 137 miles of canals in Mexico, delivering water to users in Mexico and to various points on the International Boundary. To operate and maintain 1669 miles of canals and laterals in the United States and distribute water to some 6000 users, on less than 24 hours notice. To maintain 596 miles of surface waste ditches for removing waste water from a considerable portion of the Valley. To locate and construct drainage outlets for the entire District and to maintain 159 miles of drainage outlets constructed to date. To control the Alamo and New River channels and maintain their outlets into Salton Sea.

The District entered into a contract with the United States Government in 1918 whereby the intake at Andrade will eventually be moved to and connected with the Laguna Dam, thereby eliminating the necessity for the annual construction of a temporary diversion weir in the Colorado. The contract calls for the payment of $1,600,000 by the District, under the terms of the Reclamation Act, for the right to connect with the dam.

The following is a brief discussion of the operations of the District for the year 1925, arranged according to Budget Features:

BOARD OF DIRECTORS

During the year the Board, in addition to the usual routine work, sold the remaining $450,000 of Fourth Issue Bonds at 101 per cent.,—the highest price yet realized for District Bonds,—combined and eliminated certain divisions, and made numerous changes affecting the organization in the interest of economy. They also effected the change of the Calexico Administrative Offices to Imperial and the consolidation of the Calexico shops and store with those at Imperial.

Effective April 1st, the Brawley East and Brawley West Divisions were combined forming the Brawley Division and the Calexico Division was eliminated, the territory being absorbed by the Imperial and Holtville Divisions.

The price received for District Bonds has been steadily increasing, the first block of the Fourth Issue selling for 94.5 per cent., whereas the last block brought 101 per cent., or a premium of $4,500 on the $450,000 sold, which is indicative of the financial standing of the District.

GENERAL ADMINISTRATION

The general administrative forces were concerned with the supervision of District operations throughout the year.

In the latter part of September the entire force was moved from Calexico to the new headquarters at Imperial. The change places the general forces

nearer the center of operations and will result in a more efficient direction of the work.

Plans were under way, at the close of the year, for the consolidation of the water accounts heretofore carried by the various division offices, into one general office at headquarters to be known as the "Office of Water Accounts."

The cost of general administration for the year was $96,693.39, as compared with $106,305.09 for 1924 and $125,337.52 for 1923.

STORAGE

Of primary importance concerning the Swing-Johnson Bill, now pending before Congress, were the hearings held by the United States Senate Committee on Reclamation in Los Angeles, San Diego, El Centro, Yuma, Phoenix and Las Vegas, Nevada, during the latter part of October and fore part of November, and at which the District was represented. The hearings brought out all phases of the Colorado River problem and showed the Committee the great need for the early passage of the pending legislation.

Conferences were held with various organizations and political subdivisions interested in the bill and assistance given in negotiations between California, Nevada and Arizona looking towards an equitable division of the available water of the Colorado River in the lower basin.

DIVERSION

With the exception of the period from January 4th to 11th, when the flow of the river was extremely low, no difficulties were encountered in diverting the demand during the year.

During the period of low flow above mentioned, the lower steel gates at Rockwood were pulled. For several days the flow was carried entirely by the north half of the structure, leaving above water the floor of the southern half, which is higher, and making it possible therefore to inspect the latter, it being the first time that this has been possible since the construction of the gate.

By reason of the extremely low flow of the river during 1924 and the low peak of 52,900 second feet this year, it was necessary to do but little work on the temporary weir. In May, 300 feet of the 1924 weir were blasted out in anticipation of summer floods but, other than this, the major portion of the 1924 weir remained intact and, with the addition of 10 brush mats and 29 large bundles of brush, served as the 1925 weir.

Due to the difficulties encountered in 1924 by withholding dredging at Hanlon Heading until June, dredging this year was started May 21st and continued until October 24th, alternate use being made of dredges Brawley and Calexico. During this period a total of 1,290,953 cubic yards was excavated.

Dredge Imperial, located in the Alamo immediately below Hanlon Gate, was completely dismantled, no further use for it being anticipated.

Diversion from the river to the Alamo Canal was increased from a minimum of 1300 second feet on January 8th, to a maximum of 7100 second feet on July 18th, from which it was gradually decreased to 3700 second feet at the close of the year.

The total diversion for the year amounted to 3,158,665 acre feet, or 25.4 per cent. of the total flow of the river, as compared with a total diversion for 1924 of 3,078,307 acre feet, or 27.0 per cent. of the total flow of the river.

WATER DISTRIBUTION

The demand for water during the year was normal and, except for a short period in January, deliveries were made on demand.

Total diversion from the river amounted to 3,158,665 acre feet, of which 728,529 acre feet, or 23.06 per cent., were delivered to users in Mexico, and 1,052,329 acre feet, or 33.32 per cent., were delivered to users in the United States, the total delivered being 1,780,858 acre feet.

In December the water was cut out of the entire canal system for a period of five days, in order to inspect canals and structures and make necessary repairs, there having been no cut-out of the entire system since December, 1922. Due to the irrigation season extending over the entire year and the large increase in acreage planted to vegetables in the fall, plans for the cut-out were discussed with the growers in order that no crops would be injured by lack of water and, after setting the date of the cut-out, notices were sent to all water users and published several times in the various newspapers of the Valley.

WATER DISTRIBUTION—MEXICO

Although the canal system was taxed to capacity for a considerable period during the year and dangerous conditions developed at a number of points, no serious breaks or interruptions in water service were had.

Deliveries from the canal system amounted to 728,529 acre feet or 3.36 acre feet per acre irrigated.

Difficulties caused by the action of bed sand, as enumerated in the annual report of last year, continued in effect this year. Movement of sand bars caused serious fluctuations over the entire system and sanding up of the bottom continued to raise the water surface of the Alamo Canal for many miles below Cudahy Check, making it necessary to do considerable team work and dredging in order to maintain sufficient freeboard.

The high water surface also caused numerous leaks to develop and it was only by careful patrolling night and day that breaks were prevented.

During the period of maximum flow there was no pressure at Cudahy Check, due to the high water surface below the structure, and if the raising of the water surface below continues, it will be necessary to raise the pond elevation and the canal banks above Cudahy Check in order to pass the necessary quantities through the structure.

The discharge of the Carrillo Bend Canal dropped from 120 second feet on April 1st to 45 second feet on the 25th, and to 8 second feet on the 27th, due to the sanding up of the bottom. This occurred while the canal was being dredged and it was found necessary to use an additional dredge for some time at the head end, in order to maintain sufficient supply to meet the demand.

In order to better conditions, the plan of serving this canal from East Side Heading by running the water upstream was tried, and proved very effective, as by this means, the heavy sand was dropped at the lower end near the sluice gates where it could be sluiced out by turning in water occasionally from the head end.

On June 6th a break was had in the north bank of the Solfatara Canal a short distance above Tortuoso Check, into a slough which was at one time a branch of the Paradones River. It so happens that this slough is in the nature of a loop some three miles in length, the banks of which are higher than the water surface of the Solfatara Canal and consequently no damage resulted other than the filling of the slough with water. The opening in the canal bank made by the break was about 75 feet wide but, due to the sand from the bottom of the canal washing through the break into the slough, the depth was not great and was readily closed by the construction of a fill from each side.

The Delta Canal Company installed an additional pumping unit at their Alamo B plant, having a capacity of 120 second feet, making the total plant capacity 450 second feet. This made a total of nearly 600 second feet diverted from the upper Alamo Canal by electric driven pumps and a very serious situation resulted, in that, whenever the current failed, this quantity of water came down the canal and had to be passed through several sections of dangerous canal to the various wasteways, until relief could be obtained by a cut from Hanlon Heading.

Two pumping plants were built on the Cerro Prieto Canal near Wistaria Check by the local Mexican Government, to supply water to the El Progreso Colony, each plant having a capacity of 60 second feet.

In previous years excessive erosion of canal banks has been confined mainly to the upper Alamo Canal. However, during the present year considerable riprap work was found necessary, due to this cause, on the lower Alamo and Solfatara Canals. In place of using piling to hold brush mats in fighting erosion on the larger canals, the use of trees as riprap, anchored to the bank by cables, was tried and found to be not only more effective but cheaper than the former method.

In order to maintain the canals it was necessary to do the following dredging with draglines: East High Line Canal, 1.6 miles; West Side Main, 7.0 miles; Alamo, 2.8 miles; Carrillo Bend, 3.0 miles; Woodbine, 3.8 miles; and Ash Canal, 1.2 miles; total, 19.4 miles. The smaller canals were Ruth dredged a total of 12.3 miles one side.

Extensive repairs were made to the old wooden diversion gate on the East High Line Canal at Laurence Heading, practically all of the structure being renewed above the floor line and the top raised several feet. However, that portion which had been covered by water continuously, was found to be in very good condition. During the time repairs were being made, the new by-pass structure was used to divert water to the High Line Canal and handled as much as 800 second feet, which was 200 second feet more than the capacity designed for.

The work of inspecting and repairing the old wooden flume, which carries the West Side Main across New River, was continued, several bents near the southern end being replaced and others raised to grade.

During the period that the water was out of the canal system in December, a thorough inspection of all canals and structures was made. At Cudahy Check a number of posts and braces were renewed and sheathing replaced where missing. Similar repairs were also made to Tortuoso Drop structure, as well as minor repairs to other structures.

A crop report taken in the fall showed a total cropped area of 216,912 acres, of which 197,430 acres were in cotton, and 19,482 acres in alfalfa and corn. The cropped area shows an increase of 31,890 acres over that for 1924, the major portion being land in the Delta region, which was overflowed annually, previous to the construction of the Pescadero Cut.

WATER DISTRIBUTION—UNITED STATES

On April 1st the number of divisions formed for the purpose of operating and maintaining the canal system, was reduced fom six to four by combining the Brawley East and West Divisions into one, and the elimination of the Calexico Division by apportioning it to the Holtville and Imperial Divisions.

The following tabulation gives pertinent data for the various divisions:

Division	Miles of Canal	Miles of Waste Ditches	Irrigable Area	Cropped Area	Water Delivered in Acre Feet
Holtville	280.9	83.3	92,000	61,957	184,773
Imperial	556.2		170,000	134,144	344,052
Brawley	494.5	288.8	160,000	116,964	345,615
Calipatria	337.0	224.0	93,000	56,568	177,889
Totals	1,668.6	596.1	515,000	369,633	1,052,329

The use of water for the year was 2.86 acre feet per acre.

A summary of the crop report taken as of February 1st, 1926, is included with this report.

The area cropped was about 10,000 acres greater than that in 1924 although there was practically no increase in the amount of water delivered to the land.

There was a short period of water shortage from January 4th to 11th inclusive, the discharge dropping from 2700 second feet on the 3rd to 2150 on the 4th, further decreasing to a minimum of 1300 second feet on the 8th, then increasing to 2300 on the 11th.

Although it was not necessary to prorate water to the individual user, it was impossible to deliver on demand during this period and the available supply was prorated among the several divisions. On a number of the larger canals it was difficult to make deliveries, due to the low flow resulting in the water surface being too low to deliver onto the land. Had the shortage lasted a few days longer, proration to the users would have been necessary.

Such a low flow coming in January is unusual, in fact has never been experienced before and serves as another example to show why storage on the river is absolutely necessary.

During the latter part of the year, a number of Zanjero Runs were consolidated. In some cases two runs were combined into one, and in others three were combined into two. In this manner twelve runs were eliminated and it is expected to eliminate five additional runs by next spring.

The Mexican labor situation was quite serious during the latter part of the year, the shortage of men seriously interfering with the necessary maintenance work.

Following the summer floods the silt content of the water was much higher than last year, due to the numerous heavy rain storms over the arid regions of the lower water shed of the river. As a result it was found difficult to keep the canals open and in good operating condition during September, October and November, and the cost of maintenance was greatly increased due to the necessity of operating a larger number of Ruth dredges during that period than usual.

A comparison of the silt content of the water for the years 1924 and 1925, in per cent., by volume, is shown by the following tabulation:

Silt Content of Central Main Canal at Dahlia Heading in Per Cent. By Volume

	1924			1925		
	Maximum	Minimum	Mean	Maximum	Minimum	Mean
January	9.50	0.88	4.51	1.00	0.00	0.34
February	1.00	0.75	0.80	1.12	0.05	0.37
March	4.00	0.75	1.64	5.00	0.50	1.45
April	7.00	0.75	3.11	2.87	1.25	1.77
May	3.75	1.50	2.46	1.50	0.50	0.96
June	1.75	0.75	1.20	1.12	0.75	0.89
July	2.45	0.77	1.36	5.25	0.75	1.83
August	7.25	0.72	2.44	7.75	0.75	3.77
September	6.75	0.00	3.13	17.00	4.50	10.37
October	6.25	1.50	4.06	15.00	4.00	8.59
November	3.25	0.50	1.24	4.75	1.00	2.05
December	0.75	0.50	0.63	1.37	0.62	0.99

A serious break in the East High Line canal was narrowly averted on the morning of April 18th. When discovered, about ten second feet were leaking through the west canal bank immediately above the Mullen Heading, for a distance of about 200 feet. The bank had settled and cracked, although the water was apparently coming through from the bottom and not the sides of the canal. Trenching and sand-bag protection was immediately started, but it was found necessary to build a banquette entirely around the affected area before the leakage was stopped. As far as could be learned by an investigation, it appeared that the leakage found its way under the canal bank through a stratum of sand which was gradually washed out, permitting the upper part of the bank to settle and crack.

Considerable change was noted in the elevation of the bottom of the East High Line Canal throughout the year, the larger amount of water carried over that for the previous year resulting in a sluicing effect, whereas in 1924 the bottom sanded up as much as two feet. At the time of maximum flow, the water surface of the canal varied from one-half to one foot lower than at the maximum flow in 1924.

Several times during the year, heavy rains on the desert west of the West Side Main Canal resulted in a large inflow into the latter. On June 29th, a

cloudburst west of Dixieland resulted in a large flow of water into the West Side Main at several points, especially, just below Foxglove Check, and at two or three points within three miles south of the San Diego highway. The surplus water filled the canal to overflowing in spite of the fact that the wasteway was diverting about 250 second feet. However, no damage resulted, the excess being wasted further down the canal at Dixie Check.

On October 4th, a heavy rain over the entire Valley caused serious damage to the system; the outer Trifolium Canal was broken at a number of points by an inflow of water from the desert and the East High Line Canal near Niland was also broken at a number of points, as well as a number of laterals which were not able to carry the excessive run-off.

A heavy wind storm in the Calipatria area on August 25th wrecked a number of buildings and filled the laterals with brush and debris, causing several breaks.

In connection with the work of enlarging the East High Line Canal and the abandonment of the Low Line Canal, which has been in progress for some time, the concrete check structures at No. 1, Pear, Oat, Oleander and Myrtle Headings on the East High Line Canal were enlarged by adding additional gates on the west side; bridges across the East High Line at the Yuma road, Oat and Orange, were extended 15 feet to the east; and the canal widened and banks strengthened from the Myrtle to Oak, from the Orchid to Oat, from Lateral No. 3 to No. 1 Check, and for a short distance north of the Boundary Line.

In enlarging No. 1 Check a coffer-dam was used during construction and a cut-out of five days made for the final work of connecting up the old and new structures. At the other checks, the canal flow was by-passed during construction.

In addition, good progress was made in cutting over the High Line Laterals across the Low Line, and by the end of the year the latter had been abandoned north of the Orient. This necessitated the enlargement of the East High Line Headings for the Oasis, Orient, Orita, Oat and Nettle Laterals, the old 36 inch pipe outlets being replaced by 48 inch.

Further improvements on the East High Line included the construction of a concrete waste structure at the Mayflower Heading and the construction of a direct heading for Malva No. 2 Lateral, which heretofore had been served by Malva No. 1 Lateral. The ultimate capacity of the Mayflower Waste will be about 75 second feet but before it can be utilized it will be necessary to enlarge the Mayflower Waste ditch from its present capacity of ten second feet. The construction of the Malva No. 2 Heading eliminates one-half mile of side lateral which was not only expensive to maintain but at times resulted in poor water service to the users on the canal.

The rebuilding of the No. 9 Lateral—Pear Canal systems was completed by the enlargement of the headgate to a capacity of 150 second feet and the completion of several deliveries and connecting laterals, making it possible to remove the checks in the Low Line Canal at No. 5 and Pear Headings. As a result the water surface in the Low Line was lowered a number of feet for a considerable distance south of No. 5 Heading and resulted in a material benefit to the adjoining lands.

The Dixie Waste structure was completed in January and the connecting channel to New River enlarged during the year by sluicing.

The old wooden check structure at Tuberose Heading on the West Side Main Canal, which failed last year, was replaced by a permanent concrete structure. During construction it was necessary to by-pass the water and as there is a considerable drop in the canal at this point, it was necessary to build a temporary wooden check gate in the by-pass in order to regulate the flow during the construction period.

The wooden check structure at No. 4 Heading on the Central Main Canal was replaced by a permanent concrete structure, as it was feared that the former would not last throughout another year.

Several hundred minor structures were repaired or replaced as required.

A second wasteway was constructed on the Fern Canal with a depth of about 12 feet, to be used for sluicing a section of the canal and should materially reduce the cost of maintenance.

Recession of Salt Slough from New River, caused by waste water from the Fig Canal, made it necessary to construct a 30 foot chute drop which was designed in such a manner that it can be added to as the depth of the recession increases. Had the recession continued it would have been but a short time before it reached the San Diego highway and damage to the latter would have resulted.

Due to a recession in the waste channel from the South Alamo Canal at the Boundary Line, it was necessary to extend and deepen the concrete chute six feet.

Trifolium No. 13 Lateral was extended to New River to provide an outlet for surplus water.

On June 29th, due to undermining, the lower end of the chute from the Rositas Waste structure at the Central Drain crossing collapsed, and extensive repairs were found necessary. Considerable difficulty was caused by the sloughing of the high banks on either side of the chute. This was due to the uncovering of a water-bearing sand stratum, the sand washing out and permitting the banks to cave in.

During the year considerable rock was used in the Calipatria area for riprapping below checks and drops, and for the building of various small structures. Several small mountains of this rock are available near Salton Sea; the pieces are flat and exceedingly light, which permits of their use in building rubble masonry structures at a very low cost.

In order to decrease the cost of maintenance and also to stop seepage onto adjacent lands, considerable work was done in lowering checks and drops in the lateral system over the area east of Calipatria, especially on Laterals B, D, E, F, G, H and I.

Considerable work was also done in sluicing down the surface waste ditches in order to deepen them to a point where they would assist in draining adjoining lands. This work has proven very effective and will be continued during next year.

Similar work was started in sluicing back the lower ends of Trifolium Laterals 2, 3 and 4, from New River. The deepening will result not only in a lower maintenance cost, as it will provide sluicing facilities for several miles of canal, but will also permit of their use as deep drains.

It has been found that in sluicing the laterals, it is possible, with a small amount of work, to confine the deepening to a narrow channel, which, considering the final depth of the canal, does not require an excessive width of right-of-way.

During 1926 it is planned to do more of this work and from the last delivery on the laterals, the recession will be carried back in the surface drains.

Practically all of the laterals and smaller canals were brushed once and some of them twice. Six grading outfits were used almost continuously on grading down canal banks in order to make Ruth dredging more effective and economical.

The campaign to eradicate infestations of Johnson Grass, Morning Glory, Camel Thorn, White Horse Nettle, Puncture Vine and other noxious weeds on District rights-of-way was continued throughout the year and gratifying results obtained. The use of salt on Johnson Grass was tried and found effective, while for the other weeds frequent plowing or grubbing gave the best results.

Dredging of the larger canals included 2.4 miles on the Briar between the Boundary Line and Ten Foot Drop; 6.6 miles on the west side of the West Side Main from the Boundary Line to Fern Check and 7.6 miles from Dixie Check to Tamarack Heading; 5.5 mile on the east side of the East High Line Canal from the Myrtle to the Oak; 4.2 miles from the Orchid to the Oat;

7.6 miles above and below No. 1 Check and 0.6 of a mile north of the Boundary Line; and 2.4 miles on the Central Main Canal from the Boundary Line to Ten Foot Drop.

The following tables give the mileage of canals, laterals and waste ditches as of December 31st, 1925, arranged according to Divisions and method of maintaining, also a comparison of the amount of work done in 1924 and 1925:

Mileage of Canals and Waste Ditches
Classified According to Method of Cleaning

	Canals			Waste Ditches		
	Dredged	Ruthed	Shovelled	Ruthed	Shovelled	Total
Mexico	124.6	12.4				137.0
Holtville	25.0	203.1	52.8	76.1	7.2	364.2
Imperial	69.6	417.2	69.4			556.2
Brawley	24.5	458.0	12.0	284.8	4.0	783.3
Calipatria		337.0		224.0		561.0
Total	243.7	1,427.7	134.2	584.9	11.2	2,401.7

Summary of Cleaning Operations
Miles Dredged One Side, Miles Shovelled

1924

	Canals			Waste Ditches		
	Dredged	Ruthed	Shovelled	Ruthed	Shovelled	Total
Mexico	17.6	14.6				32.2
Calexico	14.9	432.8	18.8			466.5
Holtville	5.1	558.4	60.4	60.4	13.0	697.3
Imperial	4.8	*451.8	155.3			611.9
Brawley East	6.0	359.8		112.2		478.0
Brawley West	9.5	277.4	32.0	30.5	8.0	357.4
Calipatria		442.6		153.9		596.5
Total	57.9	2,537.4	266.5	357.0	21.0	3,239.8

*In addition 2.0 miles of this class of canal were cleaned with dragline dredges.

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	Dredged	Ruthed	Shovelled	Ruthed	Shovelled	Total
Mexico	19.4	12.3				31.7
Holtville	8.2	*592.4	113.6	48.4	17.6	776.5
Imperial	29.0	683.1	178.0			893.8
Brawley	9.7	548.3	39.0	102.4	4.0	703.4
Calipatria		456.0	5.0	196.6	.5	658.1
Total	66.3	2,292.1	335.6	347.4	22.1	3,063.5

*In addition 9.9 miles of this class of canal were cleaned with dragline dredges.

RIVER PROTECTION

From a minimum discharge at Yuma of 1200 second feet on January 8th, the flow increased to a maximum of 52,900 second feet on June 8th, remained at about that stage until July 1st, when it dropped to 47,500 second feet, then decreased to 5500 second feet on December 30th.

The total discharge for the year at Yuma was 12,457,300 acre feet, as compared with 11,421,000 acre feet for the year 1924, and the 24 year average of 16,585,000 acre feet.

Although the peak flow of the river was quite low, more than the usual amount of meandering of the channel was had and under-cutting of the levees at a number of points was serious.

The levee was breached at Mile 23½ on May 3rd, and it was necessary to place nearly 25,000 cubic yards of rock and 14,000 cubic yards of sand to repair the damage. However, the discharge of the river at that time was but 20,000 second feet, therefore not high enough to break over adjoining lands and before the flow had increased to the danger point, the break had been safely closed.

The river impinged on the levees at several points, though none proved as serious as at Mile 23½. However, a striking example of the erratic character of the river was given in June, when it suddenly attacked the west bank above Bee River Dam. In a few days the river had eaten its way approximately 600 feet to the west and was stopped at the toe of the levee, only by dumping large quantities of rock, requiring the use of a locomotive crane in placing the larger sizes. This was necessary for a stretch of 1000 feet, the river lying directly against the levee for that distance.

During the year a total of 42,100 cubic yards of rock and 15,500 cubic yards of sand was used in revetting the levee system, of which the major portion was placed at Miles 23¼, 23½, 24½ and 26½.

The Pescadero diversion continued to function in a most satisfactory manner and the recession, which has been in progress since the cut was made, continued during the year, although at not as fast a rate as heretofore.

TELEPHONE SYSTEM

The moving of General Headquarters from Calexico to Imperial made necessary numerous changes in the telephone system. It required the construction of 14 miles of new pole line and the rebuilding of 2 miles of old line, carrying a total of 70 miles of metallic circuits; the dismantling of 12 miles of old pole line and the moving of the main switchboard and office telephones to the new location.

The Imperial Division switchboard was eliminated by transferring the circuits carried, to the main board.

Repairs were made to various parts of the telephone system in both Mexico and the United States, in order to maintain efficient service, and lines were moved at a number of points in connection with drainage construction, and relocation and dredging of canals.

At the close of the year, the telephone system consisted of 169 miles of pole line in Mexico, carrying 241.5 miles of circuits, with 42 telephones connected; and 209 miles of pole line in the United States carrying 450.7 miles of circuits, with 178 telephones connected; making a total of 378 miles of pole line, 692.2 miles of circuits and 220 telephones. In addition, 49.8 miles of foreign pole line were being used.

This represents an increase over last year of 9 miles of pole line, 143.5 miles of circuits and 11 telephones.

The new office building, machine shop extension, garage and auto service station at Imperial were wired for light and power and the office building for heat also; all wiring being placed in conduit.

REAL ESTATE AND BUILDINGS

Considerable construction was commenced and practically completed and numerous improvements made at Imperial to adequately provide for the removal of the headquarter offices and for the consolidation of the Calexico store and shops with those at Imperial.

The principal buildings completed or practically completed in this connection were: the general office building, auto repair shop, service and electric station, woodworking shop, sand bunker, and the extension to the general shop building.

The construction of the above was halted by a temporary restraining order granted by Judge Wiles, from early in April to the 1st of May when the same was dissolved by Judge Jamison.

To facilitate the handling of material, a railroad spur was constructed connecting the Imperial yards with the main tracks of the Southern Pacific Railway.

All material used by the shops and previously carried in the general warehouse at Imperial, was removed to the newly constructed warehouse in the machine shop building.

Construction and improvements during the year at Imperial aggregated approximately $115,000.

Zanjero houses were constructed at Spruce Heading and on the Dogwood Lateral and extensive repairs made to the existing houses.

EQUIPMENT, PURCHASES AND RENEWALS

New equipment purchased for the machine shops during the year included: geared-head lathe, milling machine, arc welder, keyseater, and woodworking machine, in addition to considerable minor equipment. Installation of this equipment materially increased the efficiency of the shops, correspondingly reducing the operating expenses in connection with shop work.

Three Fords, one Dodge touring car, and a 3½ ton Mack dump truck were purchased during the year.

In conjunction with Mr. A. C. Clark, the inventor, a new wheel type desilting dredge was developed during the year. This machine has a digging wheel which can be turned to any desired angle, also raised and lowered for various depths in digging. The initial machine was planned and constructed at the Imperial shops and improved from time to time as shown necessary by experiments made in the field. When fully developed, it is believed that it will prove to be more efficient for cleaning and deepening canals than the present equipment.

BONDED INDEBTEDNESS

Matured bond interest coupons in the amount of $863,850 were paid during the year. Also $98,000 were paid on the redemption of a $100,000 block of Third Issue Bonds, which matured on July 1st, 1925. During the year, the balance of the Fourth Issue Bonds remaining in the treasury, amounting to $450,000, was sold at a premium of $4,500. This is the first time that District bonds have sold above par, and is an indication of the present financial standing of the District.

DRAINAGE CONSTRUCTION

The construction of drainage works with funds provided by the Fourth Issue of Bonds was continued throughout the year. Seven Bucyrus 1½ yard draglines were operated almost continuously, two Marion ¾ yard machines were put into operation in September and operated during the remainder of the year, and in addition a Marion ½ yard machine was operated for about six months.

The length of completed drains was increased from 106 to 159 miles, showing a total of 53 miles constructed during the year. This work involved the excavation of 2,721,600 cubic yards of material—the largest amount of any years work—and the construction of 350 structures of various types, including 92 highway bridges, 107 metal flumes, and 17 large culverts.

During the year, the return to crop of large areas, which previous to the drainage construction had been abandoned, was particularly encouraging. It is estimated that to date 50,000 acres have been recropped and that the drains thus far completed will have a direct beneficial effect on at least 100,000 acres.

Measurements of discharge and tests of alkali content of the drainage water from all drains were continued throughout the year, but indicated no appreciable change per unit of drain length.

In the latter part of the year, the construction of two deep drains with money from the General Fund was commenced, to relieve several bad areas near the East High Line Canal and by December 31st, 2.27 miles had been completed. It will be necessary to do more of this work next year in order to relieve small areas in various parts of the Valley which are becoming water logged.

DRAINAGE INVESTIGATIONS

No extensive investigations were made during the year as there were already projected more than a hundred miles of drains in addition to those to be built by funds available. The investigations were therefore, confined to small areas or on special lines and to the study of the effects of completed drains.

Drainage Construction—General Fund
Prior to January 1st, 1923 and During Year 1925.

Location	Miles Prior to 1925	Miles During 1925	Cost
East of Alamo	22.53	2.27	$164,106.29
Between Alamo and New Rivers	1.66		26,050.23
Engineering and Contingencies			74,101.58
Alignment of Rivers			11,351.09
	24.19	2.27	$295,609.49
Total, including 1925		26.46	

Drainage—Construction Fund
January 1st, 1923 to December 31st, 1925, Inclusive.

Location	State Authorization Miles	State Authorization Amount	Work Completed Miles	Work Completed Amount
East of Alamo	63	$ 590,588.25	36.36	$ 439,299.48
Between Alamo and New Rivers	67	811,482.50	60.78	701,478.67
West of New River	44	449,425.75	35.18	242,458.66
Engineering, etc.,		311,506.62		222,256.67
Purchase of Machinery		200,500.00		191,413.99
Alignment of Rivers		25,300.00		24,722.98
Total	174	$2,388,803.12	132.32	$1,821,630.45

Funds From Sale of Fourth Issue Bonds

Delivery Date	Par Value		Realized
August 8th, 1922	$2,000,000.00	at 94.5	$1,890,000.00
September 12th, 1922	2,500,000.00	at 94.5	2,362,500.00
January 2nd, 1923	1,000,000.00	at 94.5	945,000.00
March 16th, 1923 Bonus			7,500.00
July 2nd, 1923	500,000.00	at 97.5	487,500.00
April 11th, 1924	50,000.00	at 97.5	48,750.00
May 27th, 1924	100,000.00	at 97.5	97,500.00
June 19th, 1924	100,000.00	at 97.5	97,500.00
July 2nd, 1924	300,000.00	at 97.5	292,500.00
October 31st, 1924	500,000.00	at 100.0	500,000.00
March 31st, 1925	450,000.00	at 101.0	454,500.00
Total	$7,500,000.00		
Discount	316,750.00		
Funds Available			$7,183,250.00
Funds Authorized by Bond Commission:			
For Absorption	$4,724,696.70		
For Drainage	2,388,803.12		7,113,499.82
Available for Authorization			$ 69,750.18
Authorizations Unexpended			567,257.37
Available for Future Work			$ 637,007.55
Estimated Amount Required to Complete			323,115.33
Balance			$ 313,892.22

MAINTENANCE OF DRAINS

During the past and present year, proper maintenance of the drainage system has developed into a large problem, requiring the expenditure of a considerable sum of money which will increase as the system is extended. It is impossible to prevent muddy water from entering the drains from surface waste pipes from adjoining lands and the silt thus deposited together with the rapid growth of vegetation raises the bottom of the drains, making them less efficient and requiring frequent cleaning.

It has been found that the small dragline dredge equipped with a ½ yard clamshell bucket is the most efficient means of cleaning and deepening the drains. A trench is dug in the center, the width of the bucket, and from one to two and one-half feet deep. The growth of tules and other vegetation along the sides is not disturbed as it has a tendency to not only stop sloughing but also retard growth in the channel itself.

During the year a total of 54 miles of drains was cleaned and deepened in this manner and there remained a considerable mileage in addition which needed similar work, but for which funds and equipment were not available.

Other work performed under drainage maintenance included the painting of a number of metal flumes, repairing of bridges, repairing of breaks from canals and private ditches into drains, and the operation of pumps on the Allen ranch, Rose Outlet, Ash and Dahlia drains.

ALAMO AND NEW RIVERS

The dredging of a new outlet for New River into Salton Sea, which was started last year, was completed in March, the last mile being excavated by a floating dredge built especially for that work.

A few months after the water was turned into the new channel, the mouth became plugged with silt, causing a break about one-half mile from the lower end of the cut, the water spreading out to the east. In order to prevent further damage it was necessary to continue operation of the dredge in raising and strengthening the channel banks south of the break, during the remainder of the year.

Although the outlet problem has been solved temporarily, the combined effect of the silt which is deposited and the rapid dense growth of tules will make it necessary to continue the expenditure of a large sum of money each year, in order to keep control and not allow adjacent lands to be flooded.

It was not found necessary to make a large expenditure at the mouth of the Alamo River this year but it is not expected that the present outlet will serve for more than another year.

Due to erosion of the banks of the New and Alamo River channels at various points, considerable protective work was necessary. The practice of using wooden cylinders, covered with chicken wire, for riprap which had been followed heretofore, was replaced by the use of brush and trees anchored to the banks with cable, as it was found that the latter method was not only more effective, but cheaper.

BUDGET ESTIMATE AND EXPENDITURES

Budget expenditures for the current year, not including those from the Construction Fund, were $3,023,228.14 or $432,986.86 less than the amount set forth in the Budget as the estimate for the same period. Of the above, a total of $196,819.65 was for items not included in the Budget.

Income from sale of water as compared with estimated amounts was as follows:

	Budget Estimate	Actual
Water Sales—United States	$1,100,000.00	$1,019,248.16
Water Sales—Mexico	500,000.00	630,258.64
Total	$1,600,000.00	$1,649,506.80

Actual receipts from sale of water in the United States are shown by the following tabulation:

Water Rentals Accounts—United States

Balance Uncollected, December 31st, 1924		$ 93,709.60
Water Rentals for the Year		1,031,908.81
Total		$1,125,618.41
Less:		
Cash Collections for the Year	$269,856.52	
1923-24 Assessment Credits, Applied	7,634.66	
1924-25 Assessment Credits, Applied	764,864.83	
Rebates and Adjustments	13,627.87	1,055,983.88
Balance Uncollected, December 31st, 1925		$ 69,634.53

During the year the net assessed valuation was increased $4,343,469.00. For the several years previous, however, it had been decreased, while payments required to meet matured bond interest, bond redemption and amounts due on Laguna Dam contract have steadily increased, as shown by the following:

Year	Net Assessed Valuation	Per Cent. of 1920-21	Contract Obligations	Per Cent. of 1920-21	Rate Required
1920-21	$45,555,551	100.0	$ 469,500	100.0	1.03
1921-22	40,983,642	89.9	694,500	147.9	1.69
1922-23	39,413,783	86.5	951,500	202.7	2.41
1923-24	36,573,181	80.3	951,500	202.7	2.60
1924-25	36,050,103	79.1	1,080,750	230.2	3.00
1925-26	40,393,572	88.7	1,123,875	239.4	2.78

Land assessments paid before issuance of Certificates of Sale, for the above years, are as follows:

Year	Assessed Valuation	Rate	Total Amount	Paid	Per Cent.
1920-21	$53,594,766	.025	$1,339,869	$1,069,865	79.8
1921-22	48,216,049	.011	530,376	451,574	85.2
1922-23	46,369,156	.025	1,159,229	1,013,451	87.4
1923-24	43,027,272	.050	2,151,364	1,924,313	89.5
1924-25	42,411,886	.050	2,120,594	1,835,890	86.6
1925-26	47,521,849	.050	2,376,092	*1,029,195	43.3

*To December 31st, 1925.

Certificates of Sale outstanding on the above, December 31st of each year, amounted to the following:

Year	Amount	Per Cent. of Tax Levy
1920-21	$ 71,210.42	5.3
1921-22	32,643.46	6.2
1922-23	92,432.59	8.0
1923-24	190,460.69	9.0
1924-25	221,305.23	9.3

COMPARISON OF ASSET AND EXPENSE EXPENDITURES AND INCOME

The following table gives a comparison of expenditures by asset and expense accounts. The asset accounts include only new construction and cost of replacing major wooden structures with concrete; expense accounts include operation, maintenance of canals, maintenance of structures, etc.

All exclusive of absorption of Mutual Water Companies and Drainage Construction from Construction Fund:

Year	Asset Expenditures: Laguna Dam	Asset Expenditures: Other	Expense Expenditures: Bond Interest and Principal	Expense Expenditures: Other
1921	$ 32,000.00	$ 577,653.75	$434,410.96	$ 934,392.81
1922	32,000.00	653,499.31	408,555.00	898,795.63
1923	64,000.00	721,479.73	724,165.00	1,634,989.43
1924	64,000.00	429,157.19	794,977.50	1,632,320.79
1925	96,000.00	365,564.87	961,850.00	1,772,729.83

The income from water sales and redemption of Certificates of Sale was as follows:

Year	Water Sales: Mexico	Water Sales: United States	Redemption of Certificates	Total
1921	$334,937.96	$ 765,464.44	$ 75,125.02	$1,175,527.42
1922	469,740.64	788,952.59	168,886.67	1,427,579.90
1923	526,971.56	920,047.11	176,707.05	1,623,725.72
1924	532,417.88	1,039,657.82	178,344.11	1,750,419.81
1925	630,258.64	1,019,248.16	258,703.71	1,908,210.51

COMPARISON OF LEVIES

The following table shows the levies that would have been required on the net valuation to provide for the various cost items and the amount furnished by water sales and redemption of Certificates of Sale:

Year	Asset Expenditures: Laguna Dam	Asset Expenditures: Other	Exp. Expenditures: Bond Interest	Exp. Expenditures: Other	Less Income	Total	Actual Levy
1921	$0.07	$1.27	$0.95	$2.05	$2.58	$1.76	$2.50
1922	0.08	1.59	1.00	2.19	3.48	1.38	1.10
1923	0.16	1.83	1.84	4.14	4.12	3.85	2.50
1924	0.18	1.19	2.20	4.46	4.79	3.24	*5.00
1925	0.24	0.91	2.38	4.39	4.72	3.20	*5.00

*One-half of which, for property assessed on an acreage basis, could be applied on water sales.

The increase in levy in 1921 was made to pay off registered warrants and interest on same, the last registered warrant being paid off July 13th, 1921, from which time to March 4th, 1924, no warrants were registered.

It was possible to make the levy for 1923 lower than the requirements on account of the accumulated debts of the Mutual Water Companies for water, which were paid at time of absorption.

CHANGES IN METHOD OF COLLECTION FOR WATER SALES

In establishing the rate for 1923-24 levy and water tolls, a change was made from the previous practice in that, whereas the toll charges remained the same, $1.00 per acre foot, the assessment rate was increased from $2.50 to

$5.00 per hundred dollar valuation, and an assessment credit was allowed to apply on water used equal to one-half of the assessment paid on land assessed on an acreage basis, for water delivered after payment of the assessment. This was later changed so that credits would apply to water used in 1924 previous to date of payment, provided payment was made on or before December 31st, 1924. This was again changed so that in 1925, credits would apply on water used at any time during the year irrespective of the dates upon which payments of assessments were made. In 1924 the District also collected from tenants for water used, and refunded to owners up to but not exceeding the amount of the assessment credit, but in 1925 no collections were made from tenants for water used until the assessment credit had been entirely exhausted.

In December, 1925, additional changes were made, to be effective January 1st, 1926, in that land assessed on an acreage basis will be allowed all water actually required without charge, except a service charge of 25c per gate per day for each and every day water is delivered.

DISTRICT PROBLEMS

The following are some of the many problems facing the District, and which merit the consideration of individuals and organizations interested in the welfare of the District and the Valley:

Colorado River Control.
Boulder Canyon Dam.
Diversion with Temporary Weir.
Laguna Dam Connection.
Drainage.
Reclamation of Drained and Alkali Lands.
Transporting Water through Mexico.
Replacement of Major Wooden Structures.
Replacement of Thousands of Minor Structures.
Extension of Lateral Systems.
Extension of Waste Systems.
Additional Right-of-Way along Canals for Silt.
Disposition of Silt.
Eradication of Weeds and Vegetation.
Gophers, Squirrels and Muskrats.
Protection of East High Line Canal from Cloudbursts.
Protection of West Side Main Canal from Cloudbursts.
Construction of Additional Wasteways.
Lining of Canals to Prevent Seepage.
Disposition of Waste and Sluice Waters.
More Electrical Power Service for the Farm.
Increase Acreage in Cultivation.

Next to River Control, the Silt problem is one of great moment to all concerned. A. P. Davis has estimated that the average silt content of the Colorado River water passing Yuma amounts to approximately 113,000 acre feet per year, or sufficient to cover 177 sections of land to a depth of one foot. It is estimated one-eighth of the silt passing Yuma, or sufficient to cover 22 sections of land one foot deep, enters the canal system of the District. A considerable portion of this silt passes onto the land irrigated, the balance has to be removed by sluicing or by dredges. The silt entering the New and Alamo Rivers is forming deltas where they enter the Salton Sea, causing damage and expense.

I herewith submit the several Financial and Cost Statements for the year 1925, together with additional statements and tabulations concerning

the current year's operations. They are more particularly enumerated as follows:

1. Financial Statement.
2. Statement of Accrued Income and Expense.
3. Adjustments to Surplus Account.
4. Statement of Cash Receipts and Disbursements.
5. Statement of Cash Receipts by the Collector.
6. Comparison of Water Sales.
7. Summary of 1925 Budget Charges.
8. Summary of Expenditures, 1922 to 1925.
9. Crop Report.
10. Statement of Drainage Operations.
11. Bond Issues, Principal and Interest.
12. Water, Weather and Crop Report.
13. Graph showing Bond and Laguna Dam Payments.
14. Graph showing Expenditures.
15. Salton Sea Elevations.
16. Affidavit of Business Manager.

Respectfully submitted,

M. J. DOWD, General Superintendent.

Financial Statement

December 31st, 1925

ASSETS:

I.—Cash		$ 1,698,724.16
II.—Material and Supplies		451,799.47
III.—Accounts Receivable		2,010,806.37
IV.—Contingent and Deferred Assets		1,374,542.73
V.—Fixed Assets:		
Canal System	$10,185,386.36	
Protective Works	2,944,006.06	
Laguna Dam Equity	256,000.00	
Drainage System	1,893,568.72	
Real Estate and Buildings	530,581.91	
Equipment and Facilities	1,528,936.06	$17,338,479.11
Total Assets		$22,874,351.84

LIABILITIES:

VI.—Accounts Payable		$ 688,212.53
VII.—Contingent and Deferred Liabilities		1,354,822.28
VIII.—Deferred Revenues		2,375,533.95
IX.—Bonded Indebtedness and Surplus:		
Bonds Outstanding	$15,900,000.00	
Surplus	2,555,783.08	$18,455,783.08
Total Liabilities, Bonded Indebtedness and Surplus		$22,874,351.84

Detailed Statement of the above follows:

DETAIL OF FINANCIAL STATEMENT

ASSETS

I.—CASH:

With District Treasurer:			
General Fund	$ 54,589.28		
Construction Fund	650,243.38		
Bond Fund	109,508.48		
Compania Fund	15,850.83		
Compania Special Tax Fund	48,077.01	$ 878,268.98	
Cash in Hands of Assessor and Collector		809,893.14	
Cashier Account, Revolving Fund		7,071.99	
Petty Cash Funds:			
River Division, Andrade	$ 500.00		
Imperial General Office	290.00		
El Centro Office	700.00		
Imperial Division	500.00		
Holtville Division	500.00		
Brawley Division	500.00		
Calipatria Division	500.00	3,490.00	
Cash in Transit to Treasurer		.05	
Total Cash			$1,698,724.16

II.—MATERIAL AND SUPPLIES:

Value of Stores on Hand:			
Mercantile Store, Andrade $	2,851.53		
Mess Houses	996.93		
Unallocated Materials and Supplies	2,171.79		
Materials and Supplies in Transit	7,590.30		
Storehouses and Material Yards:			
Andrade	113,045.66		
Brawley	2,991.53		
Calipatria	17,147.32		
Holtville	6,562.10		
Imperial	71,586.57		
Mexicali	27,273.20		
Volcano Junction	508.32		
Shop Stores	166,384.75	$ 419,110.00	
Mexican Revenue Stamps		171.34	
Quarried Rock, Andrade		27,918.83	
Quarry, Calipatria		4,599.30	
Total Material and Supplies			$ 451,799.47

III.—ACCOUNTS RECEIVABLE:

Certificates of Sale held by District:			
1912-1913 $	319.17		
1913-1914	566.24		
1914-1915	884.08		
1915-1916	2,836.24		
1916 1917	9,911.99		
1917-1918	11,305.42		
1918-1919	22,526.84		
1919-1920	15,675.43		
1920-1921	60,180.73		
1921-1922	25,113.93		
1922-1923	70,574.88		
1923-1924	125,667.30		
1924-1925	221,305.23	$ 566,867.48	
1925-1926 Assessments (both Installments)		1,347,198.38	
Uncollected Water Sales, United States:			
Imperial Division $	21,415.63		
Holtville Division	10,454.49		
Brawley Division	23,568.88		
Calipatria Division	14,195.53	69,634.63	
Accrued Interest Receivable		5,103.50	
Miscellaneous Accounts Receivable:			
Unallocated Charges		6,354.10	
United States		15,448.38	
Mexico		200.00	
Total Accounts Receivable			$ 2,010,806.37

IV.—CONTINGENT AND DEFERRED ASSETS:

Deferred Charges to Operation		$ 3,503.55	
Damage Suit Payments held in escrow pending decision of Supreme Court (Mexico)	$ 4,865.56		
Funds Advanced for Special Investigations, Etc.,	18,471.47	23,337.03	
Laguna Dam Diversion Right		1,344,000.00	
Prepaid Taxes and Insurance		3,702.15	
Total Contingent and Deferred Assets			$ 1,374,542.73

V.—FIXED ASSETS:

Canal System (including original purchase from Receivership and subsequent Additions and Betterments and purchases from Mutual Water Companies)	$10,185,386.36		
Protective Work	2,944,006.06		
Real Estate and Buildings	530,581.91		
Laguna Dam Equity	256,000.00		
Drainage Canals and Structures	1,893,568.72		
Total Capital Costs prior to 1926		$15,809,543.05	
Equipment and Facilities:			
Excavating Machinery and Field Equipment	$ 1,065,113.01		
Rolling Stock	165,937.96		
Office Equipment	40,756.72		
Shop Machinery and Tools	84,196.51		
Telephone and Power Lines	98,401.98		
Automobiles and Trucks	27,055.94		
Live Stock	16,070.00		
Commissary Equipment	31,403.94	1,528,936.06	
Total Fixed Assets			$17,338,479.11
GRAND TOTAL ASSETS			$22,874,351.84

LIABILITIES, CAPITAL AND SURPLUS

VI.—ACCOUNTS PAYABLE:

Unpaid Warrants (General Fund)	$ 106,485.64		
Less Warrants Issued favor of Revolving Fund and Compania Fund in Transit and in Hands of Treasurer	63,640.84	$ 42,844.80	
Unpaid District Time Vouchers		50,575.23	
Unpaid Compania Time Vouchers		6,769.08	
Unpaid Matured Bond Interest Coupons		484,262.50	
Unpaid Matured District Bonds		2,000.00	
Unpaid State Compensation Insurance		4,010.02	
Unpaid Purchases		45,830.92	
Unpaid Accounts—Pay-Roll Deductions		276.95	
Unredeemed Mercantile Store Coupons		212.25	
Unpaid Compania Vouchers		1,384.23	
Unpaid Mexican Federal Water Tax		49,882.64	
Unpaid Miscellaneous		163.91	
Total Accounts Payable			$ 688,212.53

VIII.—CONTINGENT AND DEFERRED LIABILITIES:

Unapplied Cash Collections	$ 223.49	
Deposits for Construction of Delivery Gates, Etc.,	1,482.45	
Guaranty Deposits—U. S. Water Accounts	1,381.00	
Advance Deposits—Mexico Water Accounts	7,692.84	
Laguna Dam Diversion Right	1,344,000.00	
Deferred Payments on Water Accounts	42.50	
Total Contingent and Deferred Liabilities		$ 1,354,822.28

VIII.—DEFERRED REVENUES:

1925-1926 Assessment Levy	2,375,533.95

IX.—BONDED INDEBTEDNESS AND SURPLUS:

Imperial Irrigation District Bonds:			
First Issue, 5%		$ 3,500,000.00	
Second Issue, 5%		2,500,000.00	
Third Issue, 5%	$ 2,500,000.00		
Less Bonds Matured	100,000.00	2,400,000.00	
Fourth Issue, 6%		7,500,000.00	
Surplus—Excess of Water Sales, Assessments and Revenues over Operating Costs and Expenses		2,555,783.08	
Total Bonded Indebtedness and Surplus			18,455,783.08
Grand Total Liabilities, Bonded Indebtedness and Surplus			$22,874,351.84

Income and Expense Statement

INCOME:			
Assessments for 1925 (1924-1925 Levy)		$ 2,118,057.77	
Less Assessment Credits to Landowners' Water Accounts		764,864.83	
Net Revenue from 1924-25 Levy			$ 1,353,192.94
United States—Water Sales		$ 1,019,248.16	
Mexico—Water Sales		630,258.64	
Total Water Sales			1,649,506.80
Total Water Sales and Assessments			3,002,699.74
Miscellaneous Income:			
Interest and Penalties on Assessments		$ 45,662.53	
Interest on Certificates of Sale		46,313.39	
Interest Received on Bank Deposits		38,415.85	
Rental District Buildings and Property		3,992.23	
Cash Discounts		7,069.57	
Unpayable Accounts		5,156.01	
Other Miscellaneous Revenues		16,485.98	163,095.06
Total Income			$ 3,165,794.80
EXPENSES:			
Operation and Maintenance of System		$ 1,772,729.83	
Depreciation of Equipment and Facilities		230,980.40	
Total Operation, Maintenance and Depreciation		$ 2,003,710.23	
Interest on District Bonds		880,100.00	
Other Expenses and Losses:			
Loss on Exchange	$ 692.67		
Interest on District Warrants	9,554.97		
Taxes and Insurance	756.61		
Doubtful Accounts Receivable	1,334.74	12,338.99	
Total Expenses			2,896,149.22
Surplus of Income over Expenses			$ 269,645.58

Adjustments to Surplus Accounts

	Debit	Credit
Balance as per Financial Statement, Surplus, December 31st, 1924 $		$ 2,279,087.77
Adjustments:		
Cancellation of Certificates of Sale	3,583.18	
City of Holtville, old water account	3,085.66	
Loss on Adjustment to Inventory of Live Stock	7,903.44	
Adjustment of old balances in Operation and Maintenance of Field Equipment Accounts	28,473.67	
Refund to District of interest on 5th Installment, Laguna Dam Contract		1,493.33
Correction of entry in 1924 crediting Protective Work with payment from Colorado River Land Company for work on Pescadero Levee (See Auditor's Report for 1924, Schedule 17, Item 23)		39,855.65
Correction of entry in 1924 charging Laguna Dam Equity with interest on deferred payment (per Auditor's Report, Schedule 17, Item 24)	4,480.00	
To credit surplus with interest earned in 1924, but not shown on 1924 books (Auditor's Report, Schedule 17, Item 33)		7,298.24
To credit surplus with 1923-24 assessment credits not used		4,065.49
Gain on adjustments to Inventories of Material and Supplies		3,654.48
Miscellaneous items affecting accounts of current and prior years	1,791.51	
Excess of Income Accounts over Expense Accounts for 1925, as per Statement		269,645.58
Surplus, December 31st, 1925	2,555,783.08	
Total	$ 2,605,100.54	$ 2,605,100.54

Statement of Cash Receipts and Disbursements by Funds

GENERAL FUND

Balance on Hand January 1st, 1925			$ 73,647.08
RECEIPTS:			
Collections from Water Sales, by Divisions:			
Calexico	$ 8,912.97		
Imperial	81,260.82		
Holtville	46,393.39		
Brawley	94,356.36		
Calipatria	43,164.86	$ 274,088.40	
From Assessor and Collector as per Schedule		1,278,351.95	
OTHER RECEIPTS:			
Interest on District Deposits	$ 40,020.17		
Deposits for Construction of Delivery Gates, Checks, Etc.,	11,952.43		
State of California Gasoline Tax Refunds	9,653.72		
Compensation Insurance, 1924 Dividend	7,941.89		
Sales of Material and Supplies	6,685.91		
Certificates of Sale sold to outside individuals	3,379.36		
Rental of District Buildings and Property	2,797.23		
Payments for Dredging other than District	2,182.27		
Refunds, Various	2,384.86		
Sales of old Equipment and Junk	1,401.99		
Rental of power line, Globe Mills	1,000.00		
From Settlement of fire loss	500.00		
Sale of maps and blue prints	448.89		
Payments for personal telephone calls	412.47		
Miscellaneous receipts	27,544.81		
Refund of portion of interest paid on 5th Installment Laguna Dam Contract	1,493.33	119,799.33	
Total Actual Receipts			1,672,239.68
TRANSFERS FROM:			
Costruction Fund	$ 516,730.38		
Bond Fund	122,791.51		
Compania Fund	472,749.60		
Petty Cash Funds	1,450.00		1,113,721.49
Total Receipts Carried Forward			$ 2,859,608.25

Total Receipts Brought Forward			$ 2,859,608.25
DISBURSEMENTS:			
Audited Warrants	$ 960,542.92		
Interest on Registered Warrants	9,554.97		
Pay-Roll Warrants	93.00	$ 970,190.89	
TRANSFERS TO:			
Bond Fund	$ 151,531.08		
Compania Fund	1,431,762.75		
Revolving Fund	251,534.25	1,834,828.08	
Total			2,805,018.97
Balance in General Fund December 31st, 1925			$ 54,589.28

CONSTRUCTION FUND

Balance on Hand January 1st, 1925			$ 712,473.76
RECEIPTS:			
Sold to First Securities Company, Anglo London-Paris Company and Rutter & Company: $450,000.00 Par Value 4th Issue Bonds at 101, March 6th, 1925			454,500.00
Total			$ 1,166,973.76
DISBURSEMENTS:			
Transfers:			
To General Fund			516,730.38
Balance in Construction Fund December 31st, 1925			$ 650,243.38

BOND FUND

Balance on Hand January 1st, 1925			$ 419,923.92
RECEIPTS:			
From Assessor and Collector as per Schedule	$ 618,044.99		
Accrued Interest on 4th Issue Bonds sold	4,650.00	$ 622,694.99	
Transfers:			
From General Fund		151,531.08	
Total Receipts			774,226.07
Total Receipts Carried Forward			$ 1,194,149.99

Total Receipts Brought Forward			$ 1,194,149.99
DISBURSEMENTS:			
Matured Bond Interest Paid		$ 863,850.00	
Matured Bonds Paid		98,000.00	
		$ 961,850.00	
Transfers:			
To General Fund		122,791.51	1,084,641.51
Balance in Bond Fund December 31st, 1925			$ 109,508.48

CASHIER ACCOUNT REVOLVING FUND

Balance on Hand January 1st, 1925			$ 15,000.00
RECEIPTS:			
Transfers from:			
General Fund		$ 251,534.25	
Compania Fund		2,000.00	253,534.25
Total			$ 268,534.25
DISBURSEMENTS:			
Audited Cashier Account Checks		$ 258,696.17	
Transfers to:			
Petty Cash Fund	850.00		
Compania Fund	2,000.00	2,850.00	
Total			261,546.17
			$ 6,988.08
Add—Checks written off to Unpayable Accounts			83.91
Balance on Hand December 31st, 1925			$ 7,071.99

COMPANIA FUND

Balance on Hand January 1st, 1925			$ 9,780.02
RECEIPTS:			
From Water Users, Mexico	$ 685,608.70		
Bills Collectible	1,200.00		
Interest	589.92		
Refunds	52.73	$ 687,451.35	
Transfers From:			
General Fund	$ 1,431,762.75		
Revolving Fund	2,000.00	1,433,762.75	
Total Receipts			2,121,214.10
Total Receipts Carried Forward			$ 2,130,994.12

Total Receipts Brought Forward			$ 2,130,994.12
DISBURSEMENTS:			
District Time Vouchers	$ 1,422,213.70		
Compania Time Vouchers	152,251.37		
Compania Vouchers	15,621.64	$ 1,590,086.71	
Loss on Exchange		1,567.67	
Adjustment		153.96	
Total Disbursements		$ 1,591,808.34	
Transfers to:			
General Fund	$ 472,749.60		
Revolving Fund	2,000.00		
Compania Special Fund	48,585.35	523,334.95	
Total			2,115,143.29
Balance in Compania Fund December 31st, 1925			$ 15,850.83

COMPANIA SPECIAL FUND

Balance on Hand January 1st, 1925	$ 40,659.66
RECEIPTS:	
Transfers from: Compania Fund	48,585.35
Total	$ 89,245.01
DISBURSEMENTS:	
Voucher in payment of Mexican Federal Water Tax	41,168.00
Balance in Compania Special Fund December 31st, 1925	$ 48,077.01

PETTY CASH FUNDS

Balance on Hand January 1st, 1925	$ 4,090.00
RECEIPTS:	
Transfers from Revolving Fund	850.00
Total	$ 4,940.00
DISBURSEMENTS:	
Transfers to General Fund	1,450.00
Balance in Petty Cash Funds December 31st, 1925	$ 3,490.00

ASSESSOR AND COLLECTOR'S OFFICE

Cash on Hand January 1st, 1925			$ 488,901.67
RECEIPTS:			
Redemption of Certificates of Sale:			
1912-1913	$ 5.42		
1913-1914	2.84		
1914-1915	3.07		
1915-1916	12.50		
1916-1917	113.02		
1917-1918	324.87		
1918-1919	885.38		
1919-1920	1,664.19		
1920-1921	10,111.62		
1921-1922	6,976.98		
1922-1923	20,793.36		
1923-1924	62,861.05		
1924-1925	105,883.60	$ 209,637.90	
1923-1924 Assessment Levy		$ 139.18	
1924-1925 Assessment Levy		933,815.90	
1925-1926 Assessment Levy		1,028,335.57	
Interest on Redemption Certificates of Sale		45,449.86	
Miscellaneous Fees		10.00	
Total Receipts			2,217,388.41
Total			$ 2,706,290.08
DEPOSITED WITH DISTRICT TREASURER:			
To General Fund		$ 1,278,351.95	
To Bond Fund		618,044.99	
Total			1,896,396.94
Cash with Assessor and Collector December 31st, 1925			$ 809,893.14

COMPARISON OF WATER SALES

Year	United States	Mexico	Total
1904	$ 129,544.00	Not known	$ 129,544.00
1905	93,115.50	$ 5,387.50	98,503.00
1906	120,758.50	1,932.00	122,690.50
1907	105,547.50	6,143.50	111,601.00
1908	200,907.00	10,403.00	211,310.00
1909	226,704.50	13,576.50	240,281.00
1910	254,163.00	22,380.50	276,543.50
1911	304,486.00	21,889.50	326,375.50
1912	377,881.00	32,398.00	410,279.00
1913	446,738.50	50,642.00	497,380.50
1914	506,761.50	74,839.00	581,600.50
1915	512,461.50	60,746.00	573,207.50
1916	546,767.00	107,186.00	653,953.00
1917	586,035.66	152,159.56	738,195.22
1918	621,293.04	274,159.09	895,452.13
1919	699,782.20	340,710.66	1,040,492.86
1920	981,898.63	499,117.49	1,481,016.12
1921	765,464.44	334,937.96	1,100,402.40
1922	788,952.59	469,740.64	1,258,693.23
1923	920,047.11	526,971.56	1,447,018.67
1924	1,039,657.82	532,417.88	1,572,075.70
1925	1,019,248.16	630,258.64	1,649,506.80
January, 1924	$ 45,968.69	$ 2,121.01	$ 48,089.70
February	62,920.54	4,367.28	67,287.82
March	86,364.37	16,277.81	102,642.18
April	111,491.66	69,202.52	180,694.18
May	117,121.64	61,381.40	178,503.04
June	140,225.10	79,871.00	220,096.10
July	130,431.85	110,121.70	240,553.55
August	92,379.67	109,414.25	201,793.92
September	66,086.83	52,028.91	118,115.74
October	85,567.74	16,581.94	102,149.68
November	57,236.62	6,907.55	64,144.17
December	43,863.11	4,142.51	48,005.62
Total	$ 1,039,657.82	$ 532,417.88	$ 1,572,075.70
January, 1925	$ 55,355.07	$ 4,841.41	$ 60,196.48
February	61,336.99	7,819.13	69,156.12
March	88,903.71	51,976.26	140,879.97
April	104,631.04	89,935.18	194,566.22
May	105,223.13	60,574.37	165,797.50
June	125,818.87	87,955.01	213,773.88
July	116,028.84	124,779.11	240,807.95
August	98,930.70	120,585.71	219,516.41
September	93,254.99	58,856.27	152,011.26
October	60,608.87	7,147.87	67,756.74
November	58,351.99	8,783.43	67,135.42
December	50,803.96	7,104.89	57,908.85
Total	$ 1,019,248.16	$ 630,258.64	$ 1,649,506.80
	Decrease	Increase	Increase
1924 Compared with 1925 (12 Months)	$ 20,409.66	$ 97,840.76	$ 77,431.10

Note: Figures for years prior to 1917 are taken from data furnished by Water Department.

Summary of 1925 Budget Charges

No.	Feature Item	Charge
1.	**BOARD OF DIRECTORS:**	
	Expense of El Centro Office	$ 88,818.41
2.	**GENERAL ADMINISTRATION:**	
	Expense of Headquarters Office	$ 96,693.39
3.	**STORAGE:**	
	Boulder Canyon Dam	$ 26,310.66
4.	**DIVERSION:**	
	Laguna Dam Contract	
	Rockwood and Hanlon Gates	$ 21,365.08
	Maintenance of Intake	834.61
	Diversion Weir	17,286.31
	Dredging	79,714.54
	Maintenance of Tracks	4,684.95
	Camp Maintenance	7,258.60
	Total	$ 131,144.09
5.	**WATER DISTRIBUTION:**	
	Mexico:	
	Canal Operation	$ 64,197.79
	Canal Maintenance	134,897.30
	Structure Maintenance	10,933.51
	Canal Construction	
	Structure Construction	
	Total	$ 210,028.60
	United States:	
	Canal Operation	$ 211,429.37
	Canal Maintenance	684,328.94
	Structure Maintenance	101,030.24
	Canal Construction	4,036.87
	Structure Construction	36,556.00
	Total	$ 1,037,381.42
6.	**RIVER PROTECTION:**	
	Improvements to Present Levee System	$ 12,559.41
	Patrolling and Maintaining Levees	18,962.66
	Revetment	50,187.99
	Total	$ 81,710.06
7.	**REAL ESTATE, BUILDINGS AND FACILITIES:**	
	Telephone and Power Line, Operation and Maintenance	$ 23,329.49
	Real Estate and Buildings, Maintenance	10,099.50
	Real Estate and Buildings, Construction	48.30
	Equipment, Renewals and Purchases	40,127.72
	Total	$ 73,605.01

No.	Feature Item	Charge
	8. BONDED AND OTHER INDEBTEDNESS:	
	Interest on Bonds	$ 863,850.00
	Redemption of Bonds	98,000.00
	Interest on Warrants	9,554.97
	Total	$ 971,404.97
	9. SPECIAL MAINTENANCE AND CONSTRUCTION AND MISCELLANEOUS:	
	Drainage Maintenance	$ 77,522.01
	Drainage Construction (General Fund)	12,257.23
	New River, Inlet to Salton Sea	16,807.77
	New River, Bank Protection	152.95
	Alamo River, Inlet to Salton Sea	1,083.85
	Alamo River, Bank Protection	1,488.07
	Total	$ 109,311.88
	Total Budget Charges	$ 2,826,408.49

INCOMPLETED CONSTRUCTION AND ITEMS NOT INCLUDED IN BUDGET

5.C.C.	Enlargement of 660 feet of No. 9 Lateral	739.09
5.C.C.	Construction of 2,380 feet of Pear Lateral	112.75
5.C.C.	Enlargement of 2,550 feet of Lateral—Pear Side Main	5.62
5.C.C.	Construction 4,100 feet of Pear Side Lateral	14.06
5.C.S.	Enlargement of No. 9 Lateral Headgate	5,195.18
5.C.S.	Construction of Concrete Check—No. 5 Heading	44.41
5.C.S.	Construction of Wooden Check—Holton Power Canal	12.82
5.C.S.	Construction of Wooden Structures—Pear Lateral	77.98
5.C.S.	Construction of Wooden Check—Pear Heading	82.45
5.C.S.	Construction of Five Wooden Bridges	2.60
5.M.S.	Repairs to First Sluiceway Holton Power Canal	40.82
5.C.S.	Enlargement of Pear Check	7,340.61
5.C.S.	Enlargement of Oat Check	2,067.75
5.C.S.	Construction of Drop Structures—South Alamo	2,488.58
5.C.S.	Wasteway Structures—Mayflower	7,718.81
5.C.S.	Widening Oleander Check	11,876.00
5.C.S.	Widening Myrtle Check	6,877.59
5.C.S.	Construction of No. 4 Heading	4,140.16
5.C.S.	Construction of Tuberose Heading	5,970.87
R.E.B.C.	Constructing Zanjero's House—Spruce Heading	195.01
R.E.B.C.	Constructing Zanjero's House—Dogwood Lateral	664.86
R.E.B.C.	Constructing Fence—Imperial Yard	1,730.59
R.E.B.C.	Water and Sewage Facilities	3,729.26
R.E.B.C.	Construction of Walks, Roads, Etc.	3,287.62
R.E.B.C.	Construction of Railroad Spur	3,731.28
R.E.B.C.	Construction of Wood Working Shop	3,137.41
T.P.C.	Heat, Light and Power—Wiring	1,117.01
R.E.B.C.	Constructing Auto Repair Shops	11,495.78
T.P.C.	Heat, Light and Power—Wiring	499.83
R.E.B.C.	Construction of Office Building	53,540.54
T.P.C.	Wiring Office Building	4,441.80
R.E.B.C.	Construction of Residence	544.83
T.P.C.	Wiring of Residence	4.83
T.P.C.	Power and Light Lines—Imperial Yard	2,130.87

No.	Feature Item	Charge
T.P.C.	Wiring—Imperial Yard	1,109.12
T.P.C.	Constructing Telephone Line—Calexico-Imperial	8,073.06
T.P.C.	Wiring Pole Line from Calexico to Imperial	1,237.96
R.E.B.C.	Extension of Shop Buildings at Imperial	19,242.91
T.P.C.	Wiring Shop Buildings—Imperial	2,785.06
R.E.B.C.	Erection of Auto Storage Building	9.31
R.E.B.C.	Construction of Sand Bunker	5,967.56
MISC.	Graveling L and 10th Streets, Imperial	679.37
R.E.B.C.	Construction of Meter Rating Flume	1,997.27
MISC.	Quarry Operation — Calipatria	4,599.30
MISC.	Construction of Clark Dredge	4,831.47
F.E.	Construction of Wagon Pump for Holtville Division	1,227.59
	Total	$ 196,819.65
	Total Budget Expense	$ 2,826,408.49
	Total Expense not included in Budget	196,819.65
	Grand Total Expense	$ 3,023,228.14

Expenditures for Calendar Years 1922 to 1925 Inclusive

No.	Feature Item	1922	1923	1924	1925
1.	**BOARD OF DIRECTORS:**				
	Interest on District Warrants				$ 9,554.97
	El Centro Office	$ 76,589.93	$ 88,459.50	$ 77,664.77	88,818.41
					$ 98,373.38
2.	**GENERAL ADMINISTRATION:**				
	Headquarters Office	100,089.72	125,337.52	106,305.09	96,693.39
3.	**STORAGE:**				
	Boulder Canyon Dam	10,672.38	39,502.12	23,869.00	26,310.66
4.	**DIVERSION:**				
	Laguna Dam Contract	32,000.00		132,480.00	
	Diversion Gates	29,404.55	20,962.18	21,382.10	21,365.08
	Revetment of Intake	226.32	818.70	1,767.46	834.61
	Weir Construction	25,399.15	24,605.26	16,004.46	11,670.78
	Weir Maintenance	12,270.50	8,247.61	9,686.82	5,615.53
	Dredging	103,531.28	42,495.20	72,277.59	79,714.54
	Miscellaneous Operations	55,579.24	24,966.83	9,361.79	11,943.55
	Total	$ 238,411.04	$ 122,095.78	$ 262,960.22	$ 131,144.09

No.	Feature Item	1922	1923	1924	1925
5.	**WATER DISTRIBUTION:**				
	Mexico:				
	Canal Operation	$ 52,552.82	$ 58,214.40	$ 62,338.81	$ 64,197.79
	Canal Maintenance	136,414.52	114,132.66	145,534.46	134,897.30
	Structure Maintenance	21,599.49	5,996.76	13,349.90	10,933.51
	Canal Construction				
	Structure Construction	11,005.77	7,642.68	17,733.75	
	Total	$ 221,572.60	$ 185,986.50	$ 238,956.71	$ 210,028.60
	United States:				
	Canal Operation	$ 51,889.01	$ 203,382.13	$ 213,627.66	$ 211,429.37
	Canal Maintenance	81,385.88	725,975.00	675,700.17	684,328.94
	Stucture Maintenance	13,275.01	105,922.96	124,275.45	101,071.06
	Canal Construction		36,599.00	35,576.58	4,908.39
	Structure Construction		30,493.78	90,757.87	90,451.81
	Total	$ 146,549.90	$ 1,102,373.53	$ 1,139,937.73	$ 1,092,189.57
6.	**RIVER PROTECTION:**				
	Pescadero Cut Construction	$ 111,396.29	$ 83,463.27		
	Pescadero Cut Maintenance	71,402.11	6,320.90		$ 3,877.34
	Improvements to Levee System	107,825.49	74,133.47	$ 58,971.87	66,747.40
	Patrolling and Maintaining Levees	15,969.05	34,049.04	17,231.29	11,085.32
	Total	$ 306,592.94	$ 197,966.68	$ 76,203.16	$ 81,710.06

No.	Feature Item	1922	1923	1924	1925
7.	REAL ESTATE, BUILDINGS, ETC:				
	Telephone and Power Line, Operation and Maintenance	$ 24,730.37	$ 27,774.82	$ 26,822.38	$ 23,329.49
	Telephone and Power Line, Construction	538.89	17,391.79	1,295.22	21,399.54
	Real Estate and Buildings, Maintenance		12,054.97	10,164.80	10,778.87
	Real Estate and Buildings, Construction	61,119.78	55,910.48	15,910.62	109,322.53
	Equipment, Renewal and Purchases	129,789.61	381,615.47	154,031.30	41,355.31
	*Auto Vehicle Operations	44,206.05			
	Total	$ 260,429.70	$ 494,747.53	$ 208,224.32	$ 206,185.74
8.	BONDED INDEBTEDNESS:				
	Bond Interest	$ 408,555.00	$ 724,165.00	$ 794,977.50	$ 863,850.00
	Discount on Bonds Sold	247,500.00	60,000.00	13,750.00	
	Redemption of Bonds				98,000.00
	Total	$ 656,055.00	$ 784,165.00	$ 808,727.50	$ 961,850.00
9.	SPECIAL CONSTRUCTION, MAINTENANCE AND MISCELLANEOUS:				
	**Drainage Construction, General Fund	$ 223,386.73			$ 12,257.23
	Drainage Construction, Const. Fund		$ 553,521.37	$ 568,801.21	507,893.88
	Drainage Maintenance			28,842.30	77,522.01
	New River, Inlet to Salton Sea, Const.			30,994.68	16,807.77
	New River, Bank Protection & Maintenance				152.95
	Alamo River				1,083.85
	Alamo River Bank Protection				1,488.07
	Absorption of Mutual Water Companies	3,422,020.33	1,302,591.67		
	Miscellaneous				9,430.77
	Total	$ 3,645,407.06	$ 1,856,113.04	$ 628,638.19	$ 626,636.50

*Previous to December 31st, 1922, this item was carried separately, since that time it has been distributed to the work on which the machines were used.

**1920 Drainage Expenditure, $16,090.82.

Summary

	1922	1923	1924	1925
1. Board of Directors	$ 76,589.93	$ 88,459.50	$ 77,664.77	$ 98,373.38
2. General Administration	100,089.72	125,337.52	106,305.09	96,693.39
3. Storage	10,672.38	39,502.12	23,869.00	26,310.66
4. Diversion	238,411.04	122,095.78	262,960.22	131,144.09
5. Water Distribution, Mexico	221,572.60	185,986.50	238,956.71	210,028.60
Water Distribution, United States	146,549.90	1,102,373.53	1,139,937.73	1,092,189.57
6. River Protection	306,592.94	197,966.68	76,203.16	81,710.06
7. Real Estate, Building, Facilities, Etc.	260,429.70	494,747.53	208,224.32	206,185.74
8. Bonded Indebtedness	656,055.00	784,165.00	808,727.50	961,850.00
9. Special Construction and Miscellaneous	3,645,407.06	1,856,113.04	628,638.19	626,636.53
Total Expenditures	$ 5,662,370.27	$ 4,996,747.20	$ 3,571.486.69	$ 3,531,122.02
Capital Accounts	4,107,519.64	2,577,592.77	1,130,438.40	873,458.75
Expense Accounts	1,554,850.63	2,419,154.43	2,441,048.29	2,657,663.27

Crop Report-United States

FEBRUARY 1st, 1926

Field Crops

	Acres
Alfalfa	155,080
Barley	45,573
Corn (1925)	27,012
Cotton (1925)	47,253
Oats	1,206
Wheat	6,297
Bermuda Pasture	6,471
Sugar Cane	240
Total	289,132

Summary

GRAND TOTAL AREA IN CROP	380,611
Less Area Counted Twice	10,978
NET AREA CROPPED	369,633
Area Farmed But Not in Crop	30,449
Area Reclaimed But Not Farmed	38,106
Area That Can Be Reclaimed	46,070
Area Non-Irrigable	12,750
TOTAL AREA REPORTED	497,008
Irrigable Area Not Reported	30,742
Non-Irrigable Area Not Reported	77,250
TOTAL AREA OF DISTRICT	605,000
Number of Farms Reported	4,870
Farmed by Owners	1,632
Farmed by Tenants	3,238
Average Area of Farms	102.06

Garden Crops

	Acres
Cantaloupes	30,774
Lettuce	34,593
Beans	361
Cucumbers	219
Peas	2,995
Onions	90
Tomatoes	1,164
Watermelons	6,132
Miscellaneous	1,007
Total	77,335

Permanent Crops

	Bearing Acres	Non-Bearing Acres
Asparagus	1,451	379
Apricots	78	2
Dates	84	94
Figs	40	10
Grapes, Malaga	3,354	517
Grapes, Thompson	1,970	103
Grapes, Others	301	78
Grapefruit	1,729	3,429
Olives	26	55
Oranges	7	11
Pecans	....	33
Pomegranates	68	3
Pears	21	11
Strawberries	233	....
Miscellaneous	35	22
Total	9,397	4,747

CROP REPORT—MEXICO

Cotton, 197,430 Acres; Alfalfa and Milo Maize, 19,482 Acres.

Total, 216,912 Acres.

GRAND TOTAL AREA CROPPED, 586,545 ACRES.

Drainage

SUMMARY OF EXPENDITURES:	1925	1924	Total To Date
Preliminary Expenditures prior to 1922			$ 39,965.53
Engineering and Surveying	$ 44,950.01	$ 63,302.24	195,529.98
Rights-of-Way and Lands	18,737.23	11,137.17	46,411.12
Major and Minor Structures	169,942.98	183,380.56	556,410.27
Drain Ditch and Canal Construction	280,473.60	305,922.22	1,031,434.98
Channel Training and Bank Protection	6,047.29	5,059.02	36,074.07
Total	$ 520,151.11	$ 568,801.21	$ 1,905,825.95

STRUCTURES COMPLETED DURING 1925:	No.	Class	Total Cost	Average Cost
Structures:				
Flumes	65	A	$ 46,625.13	$ 717.31
Flumes	27	B	25,935.98	960.55
Flumes	15	C	16,620.90	1,108.00
Bridges— 8 Ton	42	A	25,947.21	617.79
Bridges— 4 Ton	42	B	19,846.99	472.55
Bridges—12 Ton	4		3,906.30	976.80
Special Culverts	17		29,334.37	1,725.55

SUMMARY OF EXCAVATIONS:	Cubic Yards Excavated 1925	Unit Cost	Total Yards to Date	Unit Cost	Mileage to Date
Drains:					
Holtville Main Drain			1,097,271	.098	23.00
Holtville Drain No. 1			237,382	.111	4.50
Holtville Drain No. 2			693,579	.102	10.81
Holtville Drain No. 3			157,960	.114	2.50
Holtville Drain No. 6 & By Pass			446,899	.090	8.16
Holtville Drain No. 7			114,309	.061	2.14
Holtville Drain No. 8	321,812	.059	321,812	.059	5.32
Holtville Drain No. 9	33,599	.117	33,599	.117	.89
Holtville Drain No. 2C	50,703	.119	50,703	.119	1.38
Drain No. 9			337,675	.094	6.72
Dixie Drain No. 1			208,998	.089	4.10
Dixie Drain No. 2			70,364	.065	1.52
Dixie Drain No. 3			230,378	.077	4.61
Central Main Drain			946,017	.095	14.27
Central Drain No. 2	51,717	.070	237,277	.065	4.41
Central Drain No. 3	404,656	.070	467,873	.068	7.64
South Central Drain	453,119	.065	453,119	.065	8.48
Ash Drain			45,593	.138	1.50
Dahlia Drain			5,726	.112	.20
Rose Outlet Drain	63,455	.070	543,145	.100	7.80
Rose Drain No. 1	230,725	.069	230,725	.069	4.38
Orchid Outlet			118,394	.110	1.63
Outlets-Miscellaneous			10,068	.111	.75
Greeson Wash Drain	55,935	.185	121,991	.156	5.19
Greeson Drain No. 1	3,057	.255	19,686	.182	.47
Mesquite Drain	268,161	.070	420,768	.068	7.52
Trifolium No. 1 Drain	403,593	.066	463,268	.068	11.20
Mt. Signal Drain	256,928	.070	322,720	.067	5.40
Mt. Signal Drains Nos. 1 & 1A	124,142	.067	124.142	.067	2.69
Total	2,721,602	.086	8,531,441	.088	159.18

District Bond Maturities and Interest-Issues 1 to 4, Inclusive

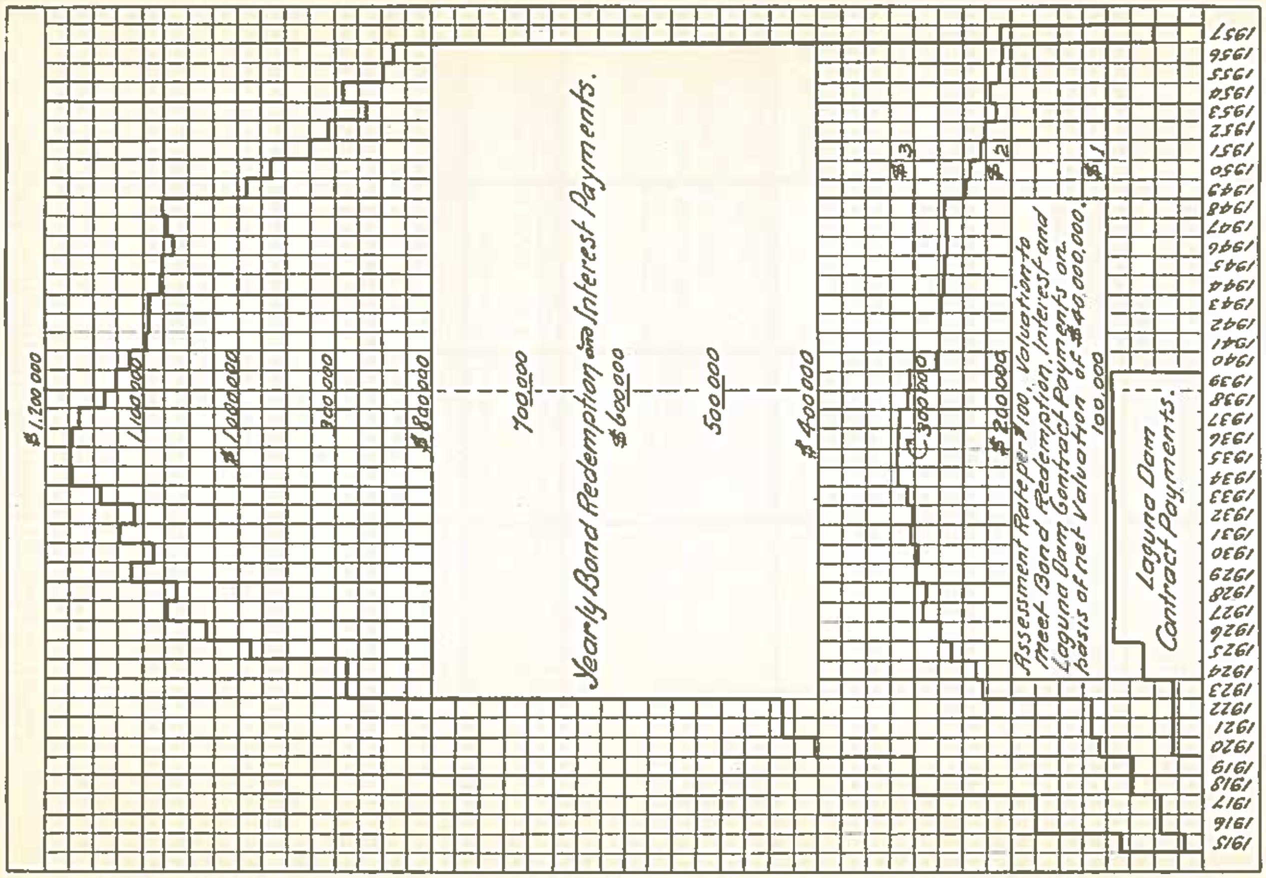
	FIRST ISSUE (1)		SECOND ISSUE (2)		THIRD ISSUE (3)		FOURTH ISSUE (4)					
For Calendar Year	Principal $3,500,000.00	Interest For Year at 5%	Principal $2,500,000.00	Interest For Year at 5%	Principal $2,500,000.00	Interest For Year at 5½%	Principal $ 7,500,000.00	Interest For Year at 6%	Total Principal per Year	Total Interest per Year	Total Interest and Principal 4 Issues	For Year
1915		$ 175,000.00								$ 175,000.00	$ 175,000.00	1915
1916		175,000.00								175,000.00	175,000.00	1916
1917		175,000.00		$ 62,500.00						237,500.00	237,500.00	1917
1918		175,000.00		125,000.00						300,000.00	300,000.00	1918
1919		175,000.00		125,000.00		$ 34,375.00				334,375.00	334,375.00	1919
1920		175,000.00		125,000.00		137,500.00				437,500.00	437,500.00	1920
1921		175,000.00		125,000.00		137,500.00				437,500.00	437,500.00	1921
1922		175,000.00		125,000.00		137,500.00		$ 225,000.00		662,500.00	662,500.00	1922
1923		175,000.00		125,000.00		137,500.00		450,000.00		887,500.00	887,500.00	1923
1924		175,000.00		125,000.00		137,500.00		450,000.00		887,500.00	887,500.00	1924
1925		175,000.00		125,000.00	$ 100,000.00	134,750.00		450,000.00	$ 100,000.00	884,750.00	984,750.00	1925
1926		175,000.00		125,000.00	150,000.00	127,875.00		450,000.00	150,000.00	877,875.00	1,027,875.00	1926
1927		175,000.00		125,000.00	200,000.00	118,250.00		450,000.00	200,000.00	868,250.00	1,068,250.00	1927
1928		175,000.00		125,000.00	200,000.00	107,250.00		450,000.00	200,000.00	857,250.00	1,057,250.00	1928
1929		175,000.00		125,000.00	250,000.00	94,875.00		450,000.00	250,000.00	844,875.00	1,094,875.00	1929
1930		175,000.00		125,000.00	250,000.00	81,125.00		450,000.00	250,000.00	831,125.00	1,081,125.00	1930
1931		175,000.00		125,000.00	300,000.00	66,000.00		450,000.00	300,000.00	816,000.00	1,116,000.00	1931
1932		175,000.00		125,000.00	300,000.00	49,500.00		450,000.00	300,000.00	799,500.00	1,099,500.00	1932
1933		175,000.00		125,000.00	350,000.00	31,625.00		450,000.00	350,000.00	781,625.00	1,131,625.00	1933
1934		175,000.00		125,000.00	400,000.00	11,000.00		450,000.00	400,000.00	761,000.00	1,161,000.00	1934
1935		175,000.00		125,000.00			$ 422,000.00	437,340.00	422,000.00	737,340.00	1,159,340.00	1935
1936	$ 70,000.00	171,500.00		125,000.00			377,000.00	413,370.00	447,000.00	709,870.00	1,156,870.00	1936
1937	70,000.00	168,000.00		125,000.00			396,000.00	390,180.00	466,000.00	683,180.00	1,149,180.00	1937
1938	105,000.00	162,750.00	$ 50,000.00	123,750.00			313,000.00	368,910.00	468,000.00	655,410.00	1,123,410.00	1938
1939	105,000.00	157,500.00	50,000.00	121,250.00			327,000.00	349,710.00	482,000.00	628,460.00	1,110,460.00	1939
1940	140,000.00	150,500.00	75,000.00	118,125.00			279,000.00	331,530.00	494,000.00	600,155.00	1,094,155.00	1940
1941	140,000.00	143,500.00	75,000.00	114,375.00			292,000.00	314,400.00	507,000.00	572,275.00	1,079,275.00	1941
1942	140,000.00	136,500.00	100,000.00	110,000.00			292,000.00	296,880.00	532,000.00	543,380.00	1,075,380.00	1942
1943	140,000.00	129,500.00	100,000.00	105,000.00			320,000.00	278,520.00	560,000.00	513,020.00	1,073,020.00	1943
1944	175,000.00	120,750.00	100,000.00	100,000.00			304,000.00	259,800.00	579,000.00	480,550.00	1,059,550.00	1944
1945	175,000.00	112,000.00	100,000.00	95,000.00			334,000.00	240,660.00	609,000.00	447,660.00	1,056,660.00	1945
1946	175,000.00	103,250.00	125.000.00	89,375.00			333,000.00	220,650.00	633,000.00	413,275.00	1,046,275.00	1946
1947	175,000.00	94,500.00	125,000.00	83,125.00			373,000.00	199,470.00	673,000.00	377,095.00	1,050,095.00	1947
1948	210,000.00	84,000.00	125,000.00	76,875.00			383,000.00	176,790.00	718,000.00	337,665.00	1,055,665.00	1948
1949	210,000.00	73,500.00	125,000.00	70,625.00			333,000.00	155,310.00	668,000.00	299,435.00	967,435.00	1949
1950	210,000.00	63,000.00	150,000.00	63,750.00			320,000.00	135,720.00	680,000.00	262,470.00	942,470.00	1950
1951	210,000.00	52,500.00	150,000.00	56,250.00			317,000.00	116,610.00	677,000.00	225,360.00	902,360.00	1951
1952	245,000.00	40,250.00	150,000.00	48,750.00			300,000.00	98,100.00	695,000.00	187,100.00	882,100.00	1952
1953	245,000.00	28,000.00	150,000.00	41,250.00			300,000.00	80,100.00	695,000.00	149,350.00	844,350.00	1953
1954	280,000.00	14,000.00	175,000.00	33,125.00			300,000.00	62,100.00	755,000.00	109,225.00	864,225.00	1954
1955	280,000.00		175,000.00	24,375.00			300,000.00	44,100.00	755,000.00	68,475.00	823,475.00	1955
1956			200,000.00	15,000.00			585,000.00	17,550.00	785,000.00	32,550.00	817,550.00	1956
1957			200,000.00	5,000.00					200,000.00	5,000.00	205,000.00	1957
Total..	$3,500,000.00	$5,680,500.00	$2,500,000.00	$4,057,500.00	$2,500,000.00	$1,544,125.00	$ 7,500,000.00	$10,612,800.00	$16,000,000.00	$21,894,925.00	$37,894,925.00	

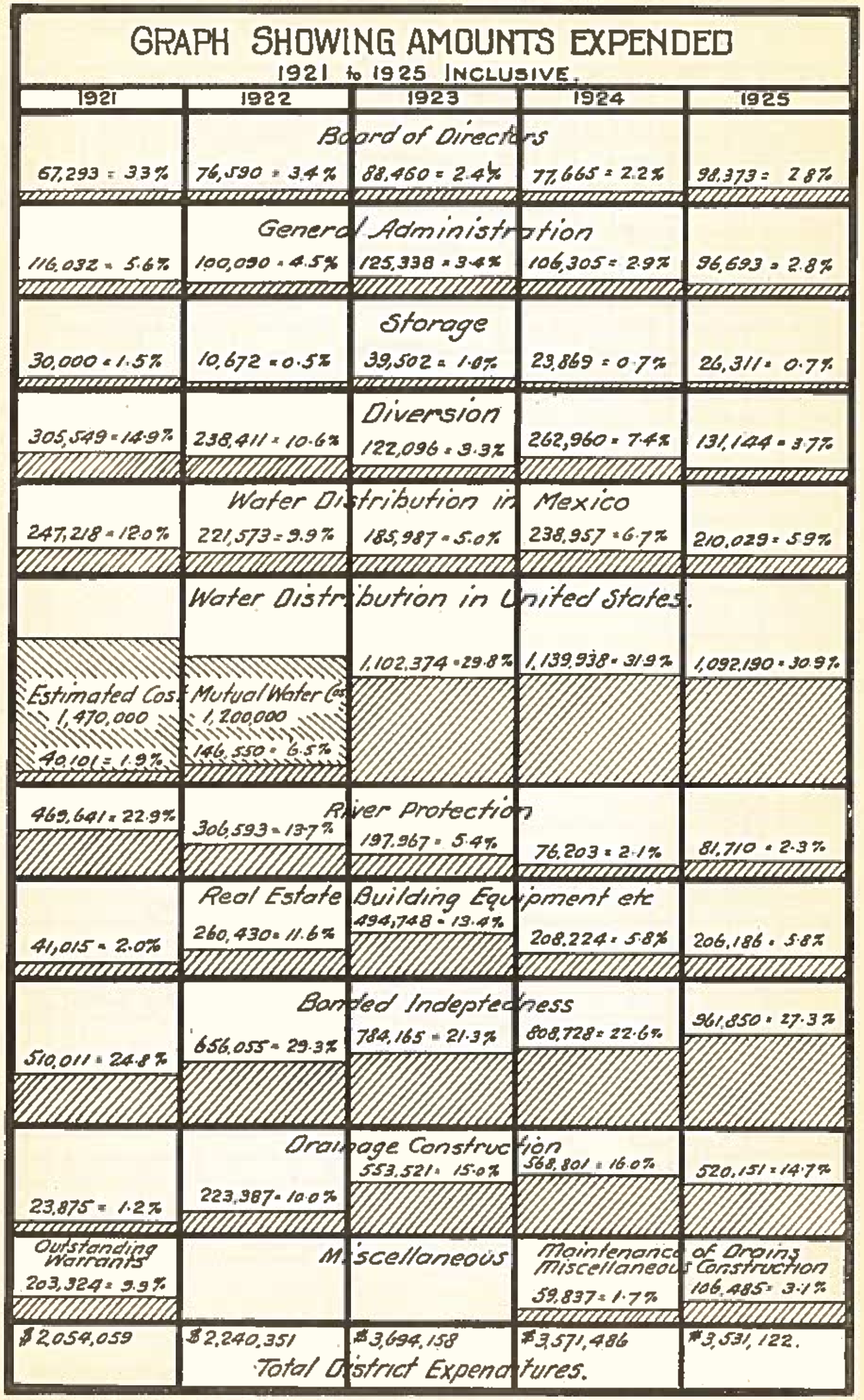
(1) Date of Issue January 1st, 1915, Matures January 1st.
(2) Date of Issue July 1st, 1917, Matures July 1st.
(3) Date of Issue October 1st, 1919, Matures July 1st.
(4) Date of Issue July 1st, 1922, Matures July 1st.

Water, Weather and Crop Tables

Calendar Year.	Total Area Irrigated For Year.	Total Quantity of Water Diverted for Direct Use—Acre Feet From Colorado River.	Total Quantity of Water Wasted, Lost, and Unaccounted For—Acre Feet.	Total Quantity of Water Delivered to Mutual Water Companies and Users—Acre Feet.	Net Acre Feet Per Acre Delivered to Mutual Water Companies and Users.	Rainfall—Feet.	Water Delivered Plus Rainfall During Season—Feet.	Mean Annual Temperature—Degrees Fahrenheit.	Date of Last Killing Frost in Spring Before July 15th.	Date of First Killing Frost After July 15th in Fall.	Percentage of Area in Different Crops. Cereals and Seed.	Cotton	Hay and Forage.	Fruits, Vegetables and Miscellaneous.
1912	242,110	1,433,753	520,665	913,088	3.77	0.20	3.97	70.0	Jan. 3	Dec. 21	47.9	3.3	44.0	4.8
1913	275,797	1,667,343	551,305	1,116,038	4.05	0.16	4.21	69.9	Mar. 25	Dec. 25				
1914	316,832	1,863,518	556,251	1,307,267	4.13	0.24	4.37	71.6	Jan. 31	Dec. 13	26.6	12.3	47.1	14.0
1915	334,534	1,912,931	618,662	1,294,269	3.87	0.28	4.15	71.1	Jan. 19	Nov. 14				
1916	387,809	2,236,207	750,215	1,485,992	3.83	0.40	4.23	71.1	Feb. 2	Nov. 13	35.5	11.4	42.1	11.0
1917	435,940	2,412,455	728,016	1,684,439	3.86	0.14	4.00	71.0	Mar. 4	Dec. 11				
1918	508,210	2,876,834	878,193	1,998,641	3.93	0.15	4.08	70.9	Feb. 3	Nov. 27	31.5	36.2	21.7	10.0
1919	588,250	2,854,209	773,936	2,080,273	3.54	0.24	3.78	70.9	Feb. 25	Nov. 29	30.8	31.3	23.9	14.0
1920	603,440	3,095,956	1,009,999	2,085,957	3.46	0.41	3.87	70.1	None	Dec. 7	20.6	49.2	16.9	13.3
1921	531,674	2,535,020	726,670	1,808,350	3.40	0.50	3.90	71.8	Feb. 16	Nov. 19	31.5	31.5	31.0	6.0
1922	563,400	2,890,282	755,882	2,134,400	3.79	0.21	4.00	70.6	Feb. 6	Jan. 3	26.2	33.1	28.0	12.5
1923	530,000	3,275,425	1,741,003	1,534,422	2.90	0.29	3.19	70.0	Feb. 11	Jan. 1	15.1	44.8	30.0	10.1
1924	544,338	3,078,307	1,413,934	1,664,373	3.06	0.06	3.12	72.5	Jan. 23	Dec. 19	13.7	45.5	27.9	12.9
1925	586,546	3,158,665	1,377,807	1,780,858	3.04	0.25	3.29	71.1	Jan. 18	Dec. 12	13.4	40.9	30.3	15.4

Previous to January 1st, 1923, water wasted, lost and delivered, based on deliveries to Mutual Water Companies, since that time on deliveries to water users.





SALTON SEA ELEVATIONS
July, 1921—January, 1926.

Date	Sea Level
July 1st, 1921	—249.1
Jan. 1st, 1922	—249.2
July 1st, 1922	—249.2
Jan. 1st, 1923	—249.9
July 1st, 1923	—250.2
Jan. 1st, 1924	—249.1
July 1st, 1924	—249.0
Jan. 1st, 1925	—250.2
July 1st, 1925	—249.9
Jan. 1st, 1926	—249.2

STATE OF CALIFORNIA,)
)ss.
COUNTY OF IMPERIAL.)

R. H. Maddux, being first duly sworn, deposes and says:

That he is employed as Business Manager of the Imperial Irrigation District, in which capacity he is in charge of the District's Books of Account; that he has at the request of and on the behalf of the General Superintendent of the Imperial Irrigation District, caused to be compiled from said books of account the above financial statements and statistics, and that said statements and statistics and all thereof are true and correct to the best of his knowledge and belief.

R. H. MADDUX, Business Manager,
Imperial Irrigation District.

Subscribed and sworn to before me this 1st day of April, 1926.

(SEAL) L. J. THOMAS,
Notary Public in and for the County of Imperial, State of California.
My Commission Expires May 20th, 1929.

APPROVED:
M. J. DOWD, General Superintendent,
Imperial Irrigation District.