ANNUAL REPORT

and

FINANCIAL STATEMENT

of

CHIEF ENGINEER

and

GENERAL SUPERINTENDENT

IMPERIAL IRRIGATION DISTRICT
CALIFORNIA
(and Subsidiary Company in Mexico)

1926

ANNUAL REPORT
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GENERAL SUPERINTENDENT

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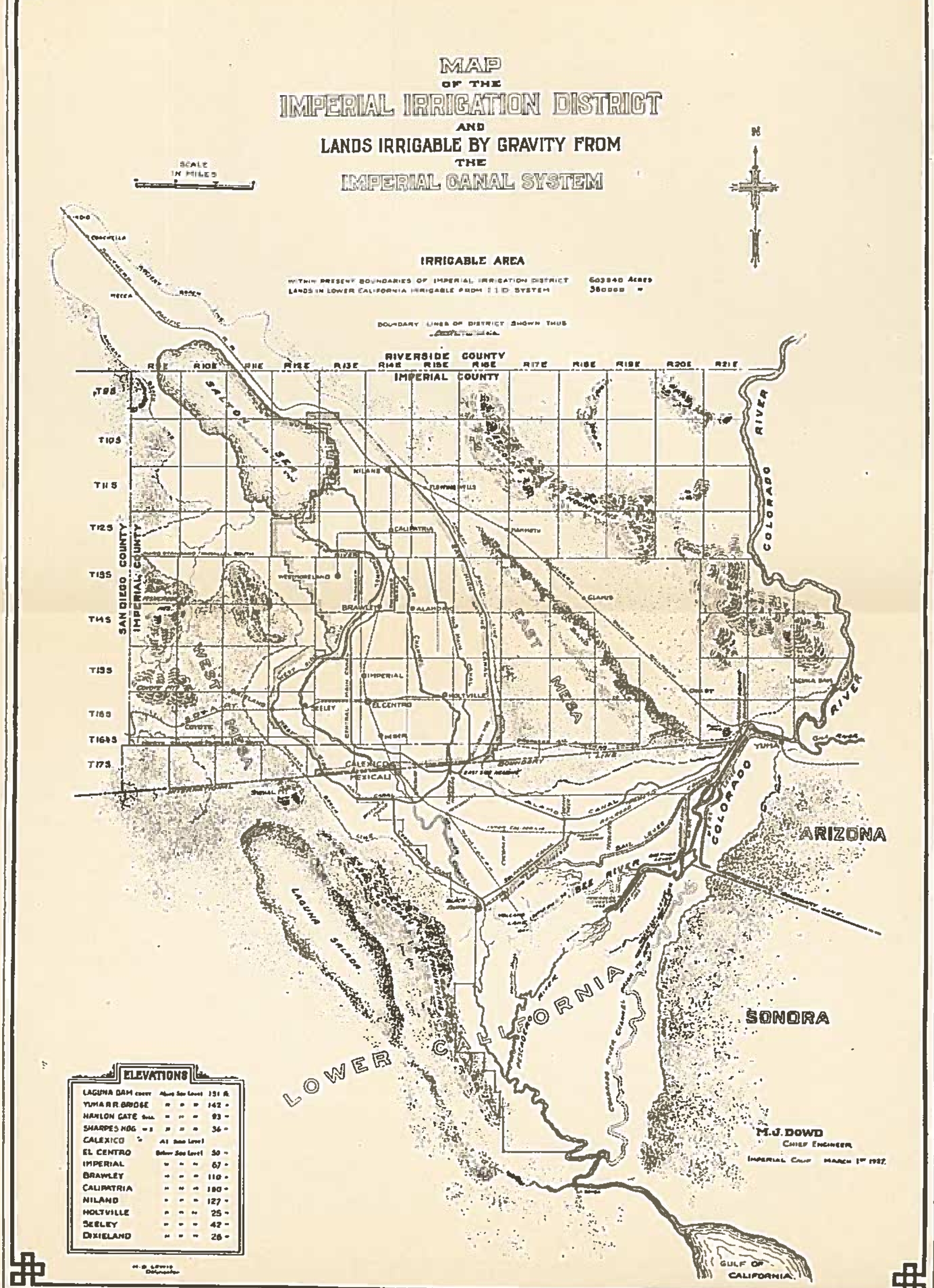


MAP
OF THE
IMPERIAL IRRIGATION DISTRICT
AND
LANDS IRRIGABLE BY GRAVITY FROM
THE
IMPERIAL CANAL SYSTEM
SCALE IN MILES
N
IRRIGABLE AREA
WITHIN PRESENT BOUNDARIES OF IMPERIAL IRRIGATION DISTRICT 603840 ACRES
LANDS IN LOWER CALIFORNIA IRRIGABLE FROM I.I.D. SYSTEM 380000 "
BOUNDARY LINES OF DISTRICT SHOWN THUS
RIVERSIDE COUNTY
IMPERIAL COUNTY
SAN DIEGO COUNTY
IMPERIAL COUNTY
SALTON SEA
NILAND
CALIPATRIA
WESTMORELAND
BRAWLEY
IMPERIAL
EL CENTRO
HOLTVILLE
SEELEY
CALEXICO
MEXICALI
COYOTE
WEST MESA
EAST MESA
YUMA
COLORADO RIVER
ARIZONA
SONORA
LOWER CALIFORNIA
LAGUNA SALADA
GULF OF CALIFORNIA
ELEVATIONS
LAGUNA DAM Above Sea Level 151 ft.
YUMA R.R. BRIDGE " " " 142 "
HANLON GATE " " " 93 "
SHARPES HDG " " " 36 "
CALEXICO At Sea Level
EL CENTRO Below Sea Level 50 "
IMPERIAL " " " 67 "
BRAWLEY " " " 110 "
CALIPATRIA " " " 180 "
NILAND " " " 127 "
HOLTVILLE " " " 25 "
SEELEY " " " 42 "
DIXIELAND " " " 26 "
M.J. DOWD
CHIEF ENGINEER
IMPERIAL CAL. MARCH 1ST 1927

IMPERIAL IRRIGATION DISTRICT

ORGANIZED JULY 25, 1911

COMPRISING 605,000 ACRES

OFFICE OF CHIEF ENGINEER AND
GENERAL SUPERINTENDENT

Imperial, California
March 1st, 1927.

To the—

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

GENTLEMEN:—

There is herewith submitted the annual report for the calendar year 1926, together with a financial statement and other tabulations of interest in connection with the operations of the District.

In preparing this year's report a few changes have been made in the form heretofore used and there has been added a short outline of the history of the project; also a list showing the terms of office of the Directors since the formation of the District.

At the close of the year, the canal system and protective levees were in the best of condition and it is believed that by a continuation of the present policies of operation and maintenance, the efficiency of the system can be maintained.

The financial statement shows the District to be in a very sound position financially and reflects the results of the strict economy practiced throughout the year. This was made possible through the cooperation of all the departments in carrying on the work.

The excess of total expenditure over the Budget Estimate is largely due to two unforeseen items, unaccounted for in the Budget: First, the awards in connection with arbitration of Salton Sea damage claims amounting to over $116,000, and second, the seventh installment on the Laguna Dam Contract, which should have been paid last year, amounting to $96,000.

Yours very truly,

M. J. DOWD,
Chief Engineer and General Superintendent.

Annual Report and Financial Statement

of

Imperial Irrigation District

for Calendar Year 1926

IMPERIAL VALLEY

History and Development

At one time the Gulf of California extended into the State of California as far north as the present location of the town of Indio, some 110 miles miles north of the International Boundary Line. The tremendous quantity of silt carried continuously by the Colorado River and deposited in the Gulf gradually built up a low flat barrier extending from the present location of Yuma southwesterly across the Gulf to the mountains in Lower California. This barrier of silt in time separated the northern portion of the Gulf from its connection with the ocean, forming a large inland sea which subsequently dried up; the bed it occupied is now known as Salton Basin, the northern portion of which includes the Coachella Valley and the southern portion, the Imperial Valley.

In ages following, there is evidence that the River overflowed into the basin for long periods bringing in silt which raised the bed many hundreds of feet. Eventually, the river returned to its old course to the Gulf, the water in the basin evaporated, and the result is the fertile Imperial Valley of today.

Although the soil was of exceptional fertility and the climate ideal for growing of crops, for hundreds of years this region was an arid waste due to lack of water necessary to productivity. The possibilities of reclaiming the Imperial Valley were known for many years before actual development occurred and it was not until the year 1896, after the failure of many attempts to finance the project, that the California Development Company was organized and the bringing of water from the River into the valley actually attempted.

This company, financed by private capital, constructed diversion works on the Colorado River immediately north of the International Boundary Line and, owing to the topography of the country and the limited funds available, carried the water thus diverted to lands in Imperial Valley, California, by means of an old overflow channel known as the Alamo River passing through Lower California. The first water thus diverted reached Imperial Valley in the year 1901.

Since the water passed through Mexican territory, and to comply with the laws of that country, a concession was obtained and a Mexican company organized. The successor of this company still exists and is known as the "Compania de Terrenos y Aguas de la Baja California, S. A.," now a subsidiary of the Imperial Irrigation District.

The California Development Company did not deliver water directly to users in California but acted as a wholesaler delivering to some thirteen Mutual Water Companies, who distributed the water to their stockholders.

The California Development Company encountered many difficulties both natural and financial. In 1905, following difficulties at the original intake, a diversion was made in Mexico just south of the Boundary Line, which diversion failed and for nearly two years the entire discharge of the River flowed into Imperial Valley, creating the present Salton Sea. The Company made several attempts to close the break, all of which were unsuccessful, which not only exhausted all its funds but also left it seriously in debt. Following the unsuccessful attempts of the California Development Company the Southern Pacific took charge and, after a long and continuous fight, was successful in making a closure.

As a result, ownership of the California Development Company passed into the control of the Southern Pacific Company, who retained possession until June 22nd, 1916, when the irrigation system was purchased by the Imperial Irrigation District.

The Imperial Irrigation District made extensive improvements to the system and in 1922, absorbed the thirteen Mutual Water Companies, which had previously been acting as retailers of water to the individual users. Following the absorption of the Mutuals, the District has been responsible for the diversion, transportation and delivery of water from the Colorado River to the individual rancher or user.

Notwithstanding the many problems encountered, including the control of floods and silt, development of the Imperial Valley has gone forward at a rapid pace; from an arid desert in 1900 to an area of some 600,000 acres under cultivation in 1926, representing an investment of nearly $150,000,000.

IMPERIAL IRRIGATION DISTRICT

Organization and General Features

The Imperial Irrigation District is a public or quasi-municipal organization and was organized July 25th, 1911, under the provisions of State law then known as the Wright Act, now a part of the California Irrigation District Act. It comprises an area of some 605,000 acres of which 515,000 acres are irrigable.

To perform the work of the District, five Directors, a Treasurer and an Assessor and Collector are elected. The Directors sitting as a board appoint a Secretary, Attorney, Chief Engineer, Consulting Engineers and such other assistants as deemed advisable.

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

The Board of Directors has power to transact all business; to equalize assessment valuations made by the Assessor and Collector; to establish levies to meet bond interest and redemption; to establish levies, tolls and service charges to meet operation, maintenance and other expenditures; and to perform all necessary duties in accordance with the California Irrigation District Laws.

The following tabulation shows tenure of office of the Directors of the Imperial Irrigation District since date of organization:

Name.	Division.	From		To	
Fritz Kloke	1	July	1911	March	1913
W. O. Hamilton	2	July	1911	October	1916*
H. L. Peck	3	July	1911	March	1913
Earl C. Pound	4	July	1911	March	1915
Porter N. Ferguson	5	July	1911	October	1916*
C. W. Brockman	1	March	1913	October	1916*
Allison Peck	3	March	1913	December	1913*
J. A. McBride	3	January	1914**	October	1916*
John D. Bennett	4	March	1915	October	1916*
J. R. Edmunds	1	October	1916**	March	1921
Leroy Holt	2	October	1916**	March	1919
R. D. McPherrin	3	October	1916**	October	1923*
J. S. Nickerson	4	October	1916**	March	1923
C. D. Manning	5	October	1916**	May	1920*
J. Stanley Brown	2	March	1919	May	1921*
Mark Rose	5	May	1920**		
C. W. Brockman	1	March	1921		
Roy E. Breedlove	2	June	1921**	March	1923
Ira Aten	2	March	1923		
Earl C. Pound	4	March	1923		
Mack Trentham	3	October	1923**	March	1925
Wm. O. Blair	3	March	1925		

* Resigned.
** Appointed.

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 73.5 miles of protective levees in Mexico, of which 47.5 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 main canals in Mexico, delivering water to users in Mexico and to various points on the International Boundary. To operate and maintain 1700 miles of canals and laterals in the United States and distribute water to some 6000 users, on less than 24 hours notice. To maintain 600 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 198 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 present 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.

Of major importance to the entire southwest and to the Imperial Valley in particular, is the Boulder Dam Project now pending before Congress and for which the District has been fighting for a number of years.

Starting in the fall with the handicap of a short session of Congress in which major legislation is almost impossible of passage, particularly if there is organized opposition to it, the Boulder Dam Project for providing flood relief and water storage for Imperial Valley, came very close to being enacted into law.

During the closing days of the session Senator Hiram Johnson called for a vote in the senate and it was only after one of the most spectacular filibusters in recent years that the measure was tabled without having come to a vote. The action of Senator Johnson and his colleagues probably did more to arouse the attention of the nation and to bring the Boulder Dam Project into prominence than any other single thing.

In the House, Congressman Swing was able, after much effort, to get his bill out of committee and stood ready the moment the Senate took action, to bring it to a vote. In both houses of Congress a canvass of the members showed a majority favoring the project and Secretaries Herbert Hoover and Hubert Work have been doing their utmost to secure favorable action.

Since the closing of Congress, Secretary Work has sponsored an investigation of the project by a fact finding committee of experts and their reports will have great bearing upon the bill next winter. Both Secretaries Hoover and Work have recently predicted passage of legislation that will authorize the building of the storage and development works.

California is making every effort to meet demands of other states in the Colorado River basin and if it is at all possible an agreement will be made that will remove the objections of many of those now fighting against the project.

Those who have had most to do with the project in past years are for the first time expressing confidence that Congress will act favorably in the next session.

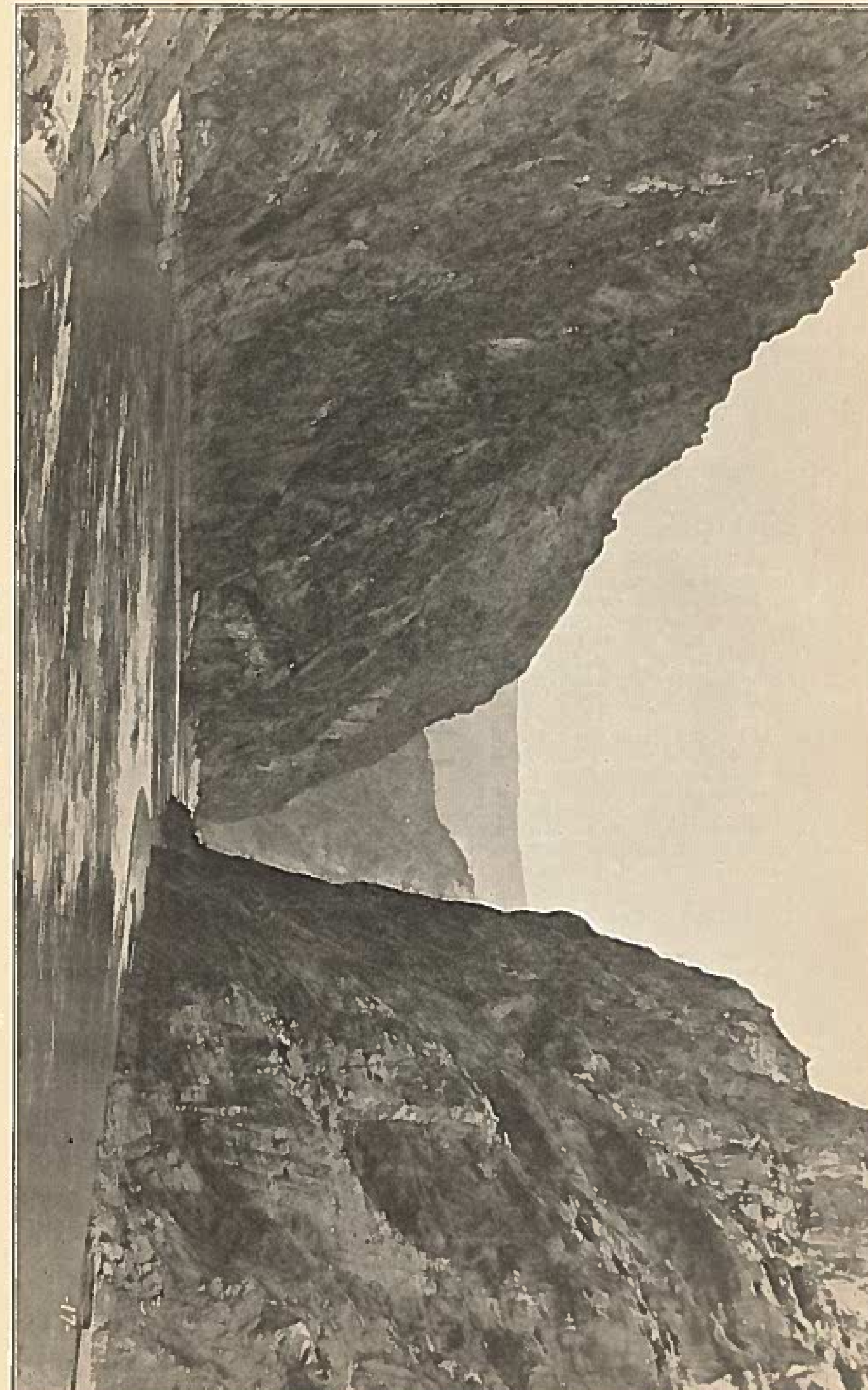
OPERATIONS FOR THE YEAR 1926

General Administration:

The general administrative forces, with headquarters at Imperial, were concerned with the supervision of District operations throughout the year.

The transfer of the forces from the old headquarters at Calexico, which was consummated during the latter part of last year, proved most satisfactory and made possible a more efficient direction of the work.

BOULDER DAM SITE



The "Office of Water Accounts," established the first of the year, has taken care of all water accounts, previously handled by the various Division Offices, and has functioned very successfully throughout the year. Much duplication has been eliminated and a reduction of the number of employees made possible.

Colorado River Diversion:

With the exception of the month of September when it was necessary to prorate water to the divisions, due to the flow in the river being low, no difficulties were encountered in diverting the demand throughout the year.

By reason of the low flow of the river during 1925, and the low peak of 73,100 second feet this year, it was necessary to do but little work on the temporary diversion weir. In April, 250 feet of the 1925 weir were blasted out in anticipation of summer floods but other than this, the major portion of the 1925 weir remained intact and with the addition of 16 brush mats and a few large bundles of brush served as the 1926 weir. Due to reported floods in the Gila a small channel was shot through the weir on October 2nd.

Dredging of the Alamo Channel at Hanlon Heading was commenced on June 3rd this year and continued until September 30th, alternate use being made of dredges "Brawley" and "Calexico." During this period a total of 1,050,000 cubic yards of silt was excavated.

In anticipation of the annual low flow of the river, which follows the flood season, a sand dam was built across the river just below the intake during the month of August. To avoid overtopping as a result of flash floods, it was necessary to cut the sand dam twice during September. In October, the discharge increased to 22,000 second feet and there was no further need of the dam, all danger of shortage having passed. With the exception of the few days the dam was cut, the entire flow of the river was diverted into the canal from August 29th to October 2nd.

Diversion from the river to the Alamo Canal was increased from a minimum of 2,450 second feet on January 2nd, to a maximum of 6,400 second feet on July 8th, from which it was gradually decreased to 3,600 second feet at the close of the year.

The total diversion for the year amounted to 3,090,769 acre feet, or 25.3 per cent. of the total flow, as compared with a total diversion for 1925, of 3,158,665 acre feet, or 25.4 per cent. of the total flow of the river for that year.

Water Distribution—General

The demand for water in the United States during the year was somewhat greater, but for Mexico less, than normal and with the exception of the period of shortage during September, deliveries were made on demand.

During the period of shortage referred to, by holding orders for water for several days and prorating the available supply among the Divisions, it was not found necessary to prorate to the land in the United States. Neither was proration to users necessary in Mexico although the one-half of the total flow allowed them by the Mexican Concession was used at times.

Total diversions from the river amounted to 3,090,769 acre feet, of which 1,129,519 acre feet, or 36.5 per cent, were delivered to users in the United States and 679,387 acre feet, or 22.0 per cent. were delivered to users in Mexico; the total delivered was 1,808,906 acre feet.

Deliveries to users in the United States were 77,190 acre feet greater, but for Mexico 49,142 acre feet less, than those for last year, resulting in a net increase of total deliveries over last year of 28,048 acre feet.

It should be noted, that deliveries to the land in the United States are made by orifice measurement and from many tests it has been found that they are ten per cent. low. This means that the total actually delivered was ten per cent. greater than the amount of record shown above or 1,242,471 acre feet.

During the year there were two very unusual storms. The first, accompanied by a heavy wind, occurred on September 9th when 1.30 inches of rain fell within fifty minutes. Flood water following the rain did considerable damage to the area between Salton Sea and the East High Line Canal in the vicinity of Niland, breaking a number of canals, filling others with debris, and flooding crops, although the loss of crops was not great. The wind wrecked a number of small buildings and uprooted trees in various parts of the valley, especially at the junction of the El Centro and Bonds Corner Highways, near Calexico.

The second storm was in December, when it rained continuously from 9:00 P. M. December 8th, until the night of the 10th, the fall amounting to 2.98 inches. As a result, the total rainfall for December of 3.87 inches was the greatest in any month of record.

During the latter storm, the rainfall in the mountains to the west was much greater than in the valley and was reported to be between twelve and fourteen inches. Considerable damage was done to various parts of the system but especially on the west side, which received the run-off from the mountains. The West Side Main Canal was broken in many places and overflowed for several miles. The Outer Trifolium Canal was also broken but in this section the storm drain, which had been recently completed, minimized the damage, although it also was finally broken in several places.

Following the storm, the run-off into Salton Sea was very great, the maximum flow in the Alamo Channel at Alamo Dam amounting to 3,000 second feet and that in New River at the same time estimated at 8,000 second feet; as a result, the level of Salton Sea was raised 1.2 feet.

Roads were practically impassable and those unpaved could not be travelled, in most cases, at the end of the month. Much damage was done to the San Diego and Los Angeles Highways and they were out of use for almost a week. In view of these conditions, repairs to the canal system were carried on under serious difficulties and although the water was out of the canal system for several days there was no crop loss on this account.

Water Distribution—Mexico

The operation and maintenance of the system were continued throughout the year with no serious breaks or interruptions in service. However, difficulties caused by the action of "bed silt" were had, as in past years, and resulted in dangerous conditions at a number of points.

The raising of the bottom of the Alamo Canal below Cudahy Check, from this cause—bed silt—continued, making it necessary to do considerable work with draglines and teams, raising and strengthening the banks. This is the only method of handling the situation as, owing to the size of the canal, it would be impracticable to attempt the removal of the bed silt by dredging.

Considerable erosion occurred on the Alamo at Mile 41, requiring the placing of a large number of trees and bundles of brush in forcing the current back to the middle of the channel and the south approach of the C. D. Bridge was washed away by a change in the current on the downstream side.

In order to overcome the rapid silting in of the West Side Main Canal, an extensive program of bank raising and sluicing was carried out. The canal was sluiced frequently at Laguna and Wistaria Wasteways and the south bank was raised and strengthened from Sharp's Heading to the Siphon; as a result the capacity was increased from 200 to 500 second feet, relieving the heavy demand on the Solfatara and Cerro Prieto Canals.

The Carrillo Bend Canal, continued, as in the past, to require considerable maintenance. The plan of running the water upstream from East Side Heading, which was started last year, was followed but it was found that dredging had to be continued, as the head end silted in during sluicing periods, although the amount of dredging was considerably reduced over previous years. Another factor making the maintenance of this canal more difficult is the gradual silting in of the Alamo Canal below East Side Heading which is raising the water surface, thereby decreasing the available sluicing head between the two canals.

In past years, a big bend in the Alamo Canal at Mile 26, eight miles above Cudahy Check, has gradually been eroding, thereby increasing its length and creating a dangerous situation. The cost of trying to control the situation had been increasing and some doubt was felt as to whether or not it would be possible to prevent a serious break, therefore a cut-off was made this year to eliminate the bend.

The cut-off channel was excavated by a dragline and consisted of a cut about 2000 feet in length, 50 feet wide and 8 feet deep, requiring the removal of 35,000 cubic yards of material. The excavation was started on February 15th and completed March 24th, water being turned through the same day. By June, the water had enlarged the cut sufficiently to take the entire flow of the canal, thereby eliminating the bend, which not only makes possible a saving in maintenance cost but also corrects a very dangerous situation.

The following is a summary of dragline work in connection with canal maintenance: Alamo Canal, 6.5 miles; West Side Main Canal, 3.4 miles; Carrillo Bend Canal, 2.9 miles; Central Main Canal, 1.5 miles; total 14.3 miles. The smaller canals were "Ruth" dredged a total of 6 miles.

Repairs were made during the year to a number of the larger structures including Cudahy and Tortuoso Checks, and the West Side Main Flume over New River. Inspection of the latter, during the cut-out in December, showed that the inner lining was deteriorating rapidly and will have to be renewed within the near future.

Due to some undetermined cause, the outer end of the apron floor of Tule Check broke loose and raised about eighteen inches in April. Following discovery, the water was cut out and a thorough examination made but, owing to lack of time, it was decided not to make repairs until a cut-out of sufficient length would be possible. This meant deferring the repairs until next season.

One of the bents supporting the bridge on the Solfatara Headgate worked loose at the bottom, causing the entire structure to vibrate; the water was cut out for one day and repairs made before any damage was done.

A sluiceway was constructed on the Wistaria Canal, about a mile downstream from the head, at the first check. The structure consists of a headgate connected to a 48 inch discharge pipe and flume emptying into the Wistaria Waste Channel. Excessive seepage from the canal, at this point, caused the bank under the flume to slough, throwing it out of alignment. Several deep cut-off trenches were dug parallel to the canal, which relieved the situation.

Since completion of the structure, the canal has been sluiced once a week and this has proved to be of much benefit in helping to maintain a sufficient capacity in the canal.

In order to serve lands in the old Volcano Lake region which were made possible of reclamation by the construction of the Pescadero Cut, the Delta

Canal Company constructed a diversion gate on the Alamo Canal at Cudahy Check and a canal from that point to the lands. The present capacity of the gate is 650 second feet and the ultimate capacity is to be 1,000 second feet, when all of the area, amounting to 115,000 acres, has been brought under cultivation.

The Paradones Land Company re-established their pumping plant at the head of the Tecolote Cut on the Alamo Canal, which had been abandoned several years ago.

Protest was filed with the Mexican Government against the application of water users to install a pumping plant on the West Side Main Canal below Wardlaw Check. The protest was filed for the reason that it is believed pumping plants should not be permitted on canals below the last wasteway on account of regulating difficulties and also in this particular case, gravity delivery is possible from Wardlaw Check. At the close of the year action by the Government on the matter was still pending.

Heretofore, whenever a number of users received water through the same delivery gate, it was necessary to carry separate water accounts with each, causing many difficulties. This year, by a change in the Regulations approved by the Mexican Government, the users in such cases are now required to select a representative, with whom the account is kept and who alone handles orders and payment for water.

Total deliveries from the canal system for the year amounted to 679,387 acre feet as compared with 728,529 acre feet for last year.

A crop report taken in the fall showed a total cropped area of 192,555 acres as against 216,912 acres for the previous year. The duty of water for the two years is respectively, 3.53 and 3.36 acre feet per acre. Cotton was the principal crop reported this year amounting to 145,348 acres.

Water Distribution—United States

Effective January 1st, Division boundaries were changed as follows: from the Brawley Division, the Oat, Oasis, Orient and Occident lateral systems were transferred to the Holtville Division and the Narcissus, Nettle, Nutmeg and Nectarine lateral systems to the Calipatria Division.

The following tabulation gives pertinent data for the various divisions:

Division	Miles of Canals	Miles of Waste Ditches	Irrigable Area	Cropped Area	Water delivered in Acre Feet
Holtville	366.2	110.0	100,000	54,570	220,361
Imperial	532.7	8.5	170,000	129,829	357,557
Brawley	451.8	232.7	142,000	104,818	339,593
Calipatria	345.2	234.7	103,000	64,630	212,008
Total	1,695.9	585.9	515,000	353,847	1,129,519

A crop report was taken as of February 1st, 1927, tabulated summary of which is given on page 47. The cropped area for the year was about 16,000 acres less than that for last year, while the amount of water delivered to the land increased 77,000 acre feet.

The duty of water for the year was 3.19 acre feet per acre as compared with that for last year of 2.86 acre feet per acre. These figures are based on recorded measurements which, as already explained, are 10 per cent. low. This means that the actual duties are 3.51 and 3.15 acre feet per acre, respectively.

Mention has already been made of the water shortage in September.

While there was no crop loss, there were a number of days on which it was impossible to meet the demand and had the flow decreased to any extent during this period, the loss would have been considerable. The situation was saved by the occasional run-off from the Bill Williams and Gila Rivers following rains on their watersheds as the flow of the main Colorado was less than the demand.

Regular sluicings were followed on a number of the canals and in most cases good results were obtained. On account of the high silt content of the water and the consequently rapid silting in of especially the smaller canals, it would not be possible to maintain water service if the sluicing were neglected.

A comparison of the silt content of the water for the years 1925 and 1926, in per cent. by volume, is shown by the following tabulation:

Silt Content, Central Main at Dahlia Heading

	1925 Per cent. by Volume			1926 Per cent. by Volume		
	Max.	Min.	Mean	Max.	Min.	Mean
January	1.00	0.00	0.34	0.93	0.25	0.42
February	1.12	0.05	0.37	5.00	0.00	0.30
March	5.00	0.50	1.45	5.00	0.03	0.25
April	2.87	1.25	1.77	4.00	0.22	1.80
May	1.50	0.50	0.96	2.75	0.75	1.58
June	1.12	0.75	0.89	1.25	0.18	0.67
July	5.25	0.75	1.83	5.50	0.50	1.77
August	7.75	0.75	3.77	5.00	0.62	2.55
September	17.00	4.50	10.37	No readings during month		
October	15.00	4.00	8.59	No readings during month		
November	4.75	1.00	2.05	6.00	4.10	5.14
December	1.37	0.62	0.99	3.00	0.20	1.25

In addition to the two storms which have been mentioned, there were several other rains which caused some damage to the canal system, especially in the Niland area, but none was comparable with that of December.

On the East High Line Canal, there occurred a considerable raise in the water surface this year between the Palmetto and Orchid Laterals, due to the movement of bed silt, which endangered the safety of the canal and made it necessary to maintain a patrol night and day.

On this same canal, breaks were narrowly averted at the Malva No. 1 and Ohmar Headings. In both cases the concrete discharge tubes settled and cracked, resulting in the backfill being washed away and subsequent collapse of the entire structure. In both cases, it required quick action on the part of maintenance forces in preventing the main canal from breaking through. Examination of the structures showed the concrete to be of poor quality and also, it was found that the cut-off walls were of insufficient depth. The laterals were served by a by-pass during the period of reconstruction of the headings.

The program of eliminating the Low Line Canal was continued during the year. The rain in December interfered somewhat with the cutting over of the High Line laterals, but it is hoped that it will be possible to discontinue the use of the entire canal north of Allison Heading by February of the coming year.

In connection with the abandonment of the Low Line, it has been necessary to carry on the enlargement of the East High Line Canal to supply the additional acreage. This year a total of 12.9 miles was enlarged, including widening on the east side from No. 1 Check to the Boundary and on the west side from the Township to the Orchid. In connection with the widening above

No. 1 Check, it was necessary to move about 0.8 of a mile of the Mesa Lateral paralleling the East High Line Canal north of the siphon.

In order to secure material with which to raise and strengthen the west bank of the East High Line between "B" Heading and the Orchid Lateral, the old Side Main bank paralleling the High Line was raised and the space between the two silted in. This was done by diverting the water from one lateral downstream through this space to the next lateral and exceptionally good results were had, the depth of silt deposited amounting to as much as six and eight feet.

In order to make possible the dredging of the upper end of Thistle Canal and to make its maintenance less difficult, the bank of the old canal was raised, thus creating an area about one mile in length, between the old and new channels, which was used as a silting basin and a by-pass. By the end of the year the silting capacity of this area was entirely used and it is now necessary to dredge a canal through it for by-pass purposes.

As an experiment and in an effort to prevent seepage through the banks of the Date Canal near the County Farm, a caterpillar made several trips on top of the bank for a distance of three-quarters of a mile. The weight and vibration of the machine proved quite successful and a large part of the seepage was stopped. As a further experiment in correcting seepage, a large number of athel cuttings were planted for a distance of one mile along the Date Canal south of El Centro. This method of absorbing small amounts of seepage can be used at a great number of points over the canal system and will undoubtedly result in material benefit.

The Acacia Canal broke where it crosses the Central No. 2 Drain a short distance south of the Holtville road. The water passing through the break carried large quantities of sediment into the Drain, filling it up and plugging the culvert under the canal. This is one of a number of similar drain crossings which will have to be concrete lined to eliminate danger of breaks.

Continued recession in the Dahlia Wasteway Channel lowered the bottom below the floor of the concrete apron on the outlet structure, allowing the backfill to wash out and causing the floor to crack in a number of places. Repairs were made by filling in under the floor with rock and cement, extending and deepening the cut-off wall at the end, and filling in below the structure with rock. If the recession continues, it will be necessary to install a drop farther downstream in the channel.

Undermining of the Fern Check in the West Side Main Canal made it necessary to place 35 truck loads of rock to prevent washing out of the structure.

Ash Lateral No. 34 was extended into Lateral No. 41, thereby making it possible to sluice Lateral No. 25 and relieve seepage conditions. This required the construction of two new deliveries and checks, and two siphons.

In connection with the District taking over the lateral from Delivery 51 on the Acacia Canal, the water users interested relocated and enlarged approximately one and one-half miles of the lateral and the District installed four checks and deliveries, as well as a 30 inch siphon under the county road at the Acacia School.

Eucalyptus Lateral No. 5 was extended one-half mile north from gate 53 across the Central Drain to Lateral No. 9, thence east one-quarter mile. The grade on Lateral No. 9 was reversed in order to make use of it as a spill to the Main for Lateral No. 5.

The Rockwood Canal was extended north along the east line of Section 30 to the Vail Canal, crossing the latter in a flume, and then to the northwest into Section 19 by open canal and a pipe line several hundred feet in length.

The Trifolium Canal was extended on a contour grade to the District Boundary Line, involving the crossing of the Trifolium Wasteway and construction of 17 wooden flumes in crossing the numerous washes. The extension will provide water service for lands which have heretofore had very poor service.

Elder Lateral No. 13 was extended about two and a half miles to the north in order to obtain an outlet into New River.

"F" and "G" Surface Drains were extended west from the railroad to the Alamo River, and 42 inch siphons were used in crossing the Niland Highway.

Lateral 1-A of the Woodbine Canal was extended west and north for a distance of about one and one-half miles and a spillway constructed at the end into Greeson Wash. Six deliveries, three checks and one 30 inch siphon were constructed in connection with the extension.

In connection with the paving of a highway between Seeley and Bonds Corner, through the town of Calexico, it will be necessary to construct a number of canal crossings. In cooperation with the County, the District has agreed to furnish the labor and the former the material for these structures. The work was commenced near the close of the year and one of the structures completed is a 60 inch siphon for the Wormwood Canal Crossing, near the Lone Star School.

The drop in the Salt Slough west of Seeley, which was started during the latter part of 1925, was completed and functioned in a most satisfactory manner throughout the year. It is in the form of a wooden chute and is located a short distance north of the San Diego Highway. It was made necessary by a recession in the slough from New River, which if not stopped would have undermined the highway at that point.

The thirty inch siphon under the Meloland road on the Ash Lateral No. 15 was replaced by one forty-two inches in diameter. Also the outlet and inlet of the No. 9 Lateral were reconstructed, thereby increasing the capacity by more than 20 second feet.

In the Calipatria area, the use of rock for riprapping below checks and drops and construction of rubble masonry structures was continued. A large number of structures of this type were installed, one of the more important being a combination check and drop at the end of the East High Line Canal where it empties into "Z" Wasteway. This structure was made necessary by the recession of the East High Line Canal to a point where it was becoming difficult to divert water into "Y" Lateral. It consists of a vertical wall 18 inches thick, 30 feet high, and 40 feet wide. The opening at the top is 8x11 feet with a rock chute 28 feet in length on the downstream side.

The lowering of laterals and surface drains by sluicing was continued on various parts of the system and considerable progress made especially on the Trifolium laterals, those in the area east of Calipatria, and on the Palm, Plum and Marigold. It was necessary to use powder, in some cases, in order to expedite the work but in order to get the greatest effect from the blasting it was found that only a short stretch could be worked on at one time. The lowering of the laterals not only decreases the cost of maintenance but also prevents damage by seepage onto adjoining lands. This work is important and should be carried on as fast as funds permit.

The usual brushing and grading of canal banks was carried on during the year. The disposal of silt dredged from the canals is becoming more of a problem each year. The canal banks are encroaching on the highways and additional rights-of-way are being obtained from landowners in many places with no permanent solution of the matter in sight except storage of the silt somewhere on the Colorado River.

The campaign to eradicate infestations of noxious weeds on District rights-of-way is being pushed continually with gratifying results.

ROCKWOOD INTAKE GATE, ANDRADE, CALIFORNIA

The following tables give the mileage of canals, laterals and waste ditches as of December 31st, 1926, arranged according to divisions and methods of maintaining, together with a comparison of the amount of work done in 1925 and 1926:

Mileage of Canals and Waste Ditches

	Canals			Waste Ditches		
	Dredged	Ruthed	Shoveled	Ruthed	Shoveled	Total
Mexico	124.6	12.4				137.0
Holtville	35.0	291.3	39.9	103.9	6.1	476.2
Imperial	41.8	396.6	94.3	7.6	.9	541.2
Brawley	25.0	417.9	8.9	226.2	6.5	684.5
Calipatria		316.6	28.6	216.9	17.8	579.9
Total	226.4	1,434.8	171.7	554.6	31.3	2,418.8

Summary of Cleaning Operations, Miles Dredged One Side, Miles Shoveled

1925

Mexico	19.4	12.3				31.7
Holtville	8.2	*592.4	113.6	48.4	17.6	780.2
Imperial	29.0	683.1	178.0			890.1
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 draglines.

1926

Mexico	14.3	6.0				20.3
Holtville	13.7	677.1	84.8	56.7	8.9	841.2
Imperial		830.0	172.0			1,002.0
Brawley	1.0	475.0	48.0	223.7		747.7
Calipatria		416.6	17.0	237.5		671.1
Total	29.0	2,404.7	321.8	517.9	8.9	3,282.3

River Protection

From a discharge of approximately 6,000 second feet for the first half of January, the flow of the Colorado River at Yuma decreased to a minimum of 4,300 second feet on February 8th, then gradually, though fluctuating throughout the period, increased to a maximum of 73,100 second feet on June 16th, then decreased to the minimum for the year of 2,440 second feet on September 17th following which it again increased, reaching 22,600 second feet on October 2nd, then decreased to 3,680 second feet on December 30th.

The total discharge for the year at Yuma was 12,201,000 acre feet as compared with 12,457,300 acre feet for 1925 and a 25 year average of 16,410,339 acre feet. The maximum daily discharge for the year was on June 16th, amounting to 73,100 second feet, which although not high, is 20,200 second feet greater than that for the previous year.

The yearly inflow from the Gila of 356,294 acre feet, while considerably greater than that of 78,420 acre feet for 1925, is however, much less than the 24 year average of 871,561 acre feet.

Below the end of the Pescadero Levee—Mile 29.75—the river has been spreading out in all directions since the construction of the Pescadero Cut in 1922. This has resulted in the formation of a large silt cone in the Pescadero Basin and as the cone builds up each year, the water surface elevation at the end of the levee has raised. In view of this condition it was decided to

extend the levee a distance of 2.5 miles, from Mile 29.75 to Mile 32.25. The earthwork, done by contract, was started March 19th and completed April 8th, involving the placing of 63,400 cubic yards of embankment. The remainder of the work, consisting of railroad construction and rock revetment, was done by force account. The rails were obtained from the lower end of the Volcano Lake Levee below the crossing of the Mexicali and Gulf Railroad and were in place on the new levee by the end of April. Rock hauling was rushed as rapidly as possible and a total of 9,400 cubic yards placed before the extension became saturated from the backwater of the river, making further hauling impossible.

On June 12th, the extension was breached at Mile 31.50 but, due to being practically at the end of the levee and consequently of little danger to Imperial Valley and also in view of the saturated condition of the extension making rock hauling impossible, the break was not closed. As a result of investigation following the flood season, it was decided that the cost of repairing the levee would not be justified and that the remaining portion above the break was sufficient to accomplish the purpose of the extension. Therefore, the track was removed from the isolated portion below the break and that part abandoned.

During the June flood the river attacked the levee for a considerable distance in the vicinity of Mile 21.50 but by the dumping of large quantities of rock, the levee was held intact. At one point 70 carloads of rock were dumped in a car's length before the undercutting was stopped.

The river also made a determined attack at the Pescadero Dam and although some trouble was had due to caving, it was remedied by the placing of 3,500 cubic yards of large rock.

On June 30th, the flood having passed, rock hauling was discontinued. During the flood season, there was placed on the levees, a total of 39,600 cubic yards of rock and 1,300 cubic yards of gravel.

On October 26th, four survey parties were sent into the Pescadero Delta to make a survey of that region, it being planned to run levels across the silt cone which has been building up below the end of the levee. Although the work was not completed by the close of the year, it has been found that notwithstanding the extent to which that area has silted up, there still remain large areas on either side of the cone which will care for the silt for several years, making any further extension of the levee system unnecessary at this time.

As an experiment in bank protection, 225 units of the small type Kellner steel jetties were installed in November at critical points along the levees. The results of this work were not satisfactory as the jetties proved to be too light and were easily bent and twisted by the current.

Telephone System

In Mexico, no material changes were made in the system during the year. The Mexican Government removed their telegraph line from our poles adjacent to the Wardlaw Check, seventy poles being supplied them for that purpose. Maintenance throughout the year required replacing 170 old poles and resetting 165 poles and 15 anchors.

A number of changes were made in the United States to improve service. Construction of a line from the High Line road to the High Line Heading along Lateral 13, replaced an old line through the sand hills to Pear Heading and the use of six miles of line on the Valley Telephone Company's poles. An additional connection was made with the Mexicali Office by stringing two wires on the Pacific Telephone and Telegraph Company's poles along the San Diego Highway to the Fern Canal and one wire from the Fern to the West Side Main. Changes in the Holtville and Brawley Divisions permitted the dismantling of the Low Line telephone line between the Orita and Pomelo Zanjero houses. In addition, this line was also dismantled for a distance of three miles north from the Osage Canal. During the year, 156 poles were replaced and 207 poles and 10 anchors reset.

The telephone system at the end of the year consisted of 169 miles of line in Mexico, carrying 246.4 miles of circuits and with 40 telephones and 7 gongs connected, together with 188.4 miles of District line and 46.7 miles of foreign lines in the United States, carrying 429.3 miles of circuits and with 2 switchboards, 3 switchboxes, 177 telephones and 11 gongs connected. The total for the United States and Mexico is 374.3 miles of pole line carrying 675.7 miles of circuits and with 217 telephones, 18 gongs, 2 switchboards and 3 switchboxes connected. In addition 46.7 miles of foreign line were being used.

Equipment, Purchases and Renewals

During the year, motor vehicles were purchased as follows: three Dodge special touring cars, one Dodge coupe, two second hand Ford trucks, one Hupmobile Eight sedan, and one Mack dump truck.

The following field equipment was purchased: one Buckeye trencher, one Rix Six air compressor, one Oxweld Duplex acetylene generator, one four inch diaphragm pump and one Byron Jackson motor pump.

There were also purchased during the year twenty-two mules and two horses.

The meter rating station was put in operation during the year following the completion of the meter rating car and house.

A contract was entered into with the Buckeye Trenching Machine Company for the construction of a wheel type of dredge incorporating the principle of the digging wheel developed on the Clark dredge last year. The new machine was delivered in the latter part of the year and is now being tested out. Deepening of the surface drain system is becoming of great importance and it is believed the new machine will be able to do this work at a greater speed and with less cost than any other available equipment.

The following is a partial list of equipment in use in connection with the operations of the District:

50	Air Dump Cars	2	Locomotives
74	Autos	2	Locomotive Cranes
1	Ballast Spreader	9	Pile Drivers
1	Buckeye Desilter	34	Ruth Dredges
1	Buckeye Trencher	2	Steam Shovels
18	Draglines (½ to 1½ yard)	2	Suction Dredges
180	Live Stock	35	Trucks

Drainage

The necessity for an adequate system to properly drain the irrigated lands of the valley, preventing non-production because of high water table and to reclaim lands already non-productive from the same cause, has long been realized.

Preliminary investigations looking toward such a system were commenced in 1920 when an expenditure of $16,100 was made for that purpose. The following year there was expended on drainage construction $23,875 and in 1922 the expenditure aggregated the considerable sum of $223,887. All of these expenditures were made from current revenue.

In June, 1922, bonds in the amount of $7,500,000 were voted, from the

sale of which, funds in the amount of $2,500,000 were made available for the installation of a system of main drains. A general plan was then prepared for the construction of a system composed of a number of units of main drains and construction was commenced on a larger scale.

Under the original allocation of bond funds, there was contemplated the construction of 174 miles of drains, the major portion of which work has now been completed. However, due to a reduction in cost under that estimated, a re-allocation of funds was made, providing for the construction of an additional 25.55 miles. This means that nearly 200 miles of drains will be constructed with the bond funds which it was estimated, were sufficient for but 174 miles.

In addition to those drains constructed from bond funds, there have been a number constructed out of current revenue. In most cases, these drains are not of great length but relieve small areas in various parts of the valley which have become seeped and relief for which was very necessary; during the year there was constructed a total of 11.05 miles of such drains involving an expenditure of $45,363.

Expenditures on construction to date are as follows: from funds derived from the sale of Fourth Issue Bonds, $1,904,845.83 and from funds derived from current revenue, $330,973.25 or a total from both funds of $2,235,819.08.

Drains completed to date aggregate 198 miles, of which 39 miles were constructed during the present year. The 198 miles of drains required the handling of 10,012,000 cubic yards of material of which 1,480,000 cubic yards were moved during the current year.

In connection with this excavation, there have been constructed, since the year 1922, 123 Four Ton, 116 Eight Ton and 6 Twelve Ton bridges; 242 culverts, ranging in size from No. 72 to No. 108, and 33 culverts, ranging from 30 to 48 inches in diameter.

A very material reduction in the cost of these structures has been effected during recent years, especially during the past two years. This is shown by the following tabulation, which gives the total of the average cost of one each of the following: four ton bridge, eight ton bridge, No. 72 flume, No. 108 flume and No. 120 flume.

1923	1924	1925	1926
$5,497.55	$4,684.59	$3,908.73	$3,449.60

A number of tabulations in connection with expenditures for drainage construction are shown on pages 48 to 51, inclusive.

Drainage Investigations:

Investigations were continued throughout the year and included areas not previously tested. Many small areas have been found to be affected and in a few instances large areas previously considered relatively safe, have shown further development. Although general conditions are improving, construction of drains will have to be continued until all parts of the valley have been provided for. Tests of water from the drains show no appreciable change in the alkali content as compared with those of previous years.

An investigation of drains made while the water was cut out of the system during December, 1925, indicated a development of ground water amounting to 0.26 second feet per mile while investigations made in 1926 indicated a development of 0.33 second feet. This is low as compared with most irrigation projects and indicates both, that relief must necessarily be slow and that a water table can be maintained near a drain unless extreme care is practiced in the use of water.

Maintenance of Drains

The most serious problem to contend with in the proper maintenance of drains is that of silt which enters through waste pipes from fields adjoining. The silt thus deposited together with the rapid growth of vegetation makes frequent cleaning necessary and reduces the efficiency of the drainage system.

During the year 39.6 miles of drains were cleaned by machines, a small dragline equipped with a clamshell bucket being used. Additional maintenance work included; repairing of breaks through protective leeves, closing lateral breaks, stirring up gopher nests, removing obstructions, riprapping, especially on the Orchid Outlet and the Holtville No. 6 Drains, and the repairing and painting of flumes.

Run-off from the December storm damaged the drainage system in many places, requiring considerable special maintenance work. The Trifolium No. 1, Rose, Central and Dixie Drains were the most seriously damaged.

The two gas engine driven pumps used for lifting the water from the Rose Drain into the Rose Outlet were replaced by an electric motor driven 30 inch Byron-Jackson pump, automatically operated. It is estimated that the new equipment will result in a considerable reduction in operating cost.

Alamo and New Rivers

In order to maintain the New River Outlet into Salton Sea, it was found necessary to operate the floating dredge during a major portion of the year. As the delta at the mouth of the river builds up, it is necessary to raise and strengthen the banks of the outlet to prevent overtopping and flooding of adjacent land. It has been found impossible to maintain an open channel through the delta, due to the exceedingly large quantity of silt in the river, making it apparent that another outlet will have to be provided in the near future. By alternate use of the two outlets, it is believed, a permanent solution of the problem will be provided.

Although no large expenditure was made this year on the Alamo River Outlet, the same situation exists as that on New River and plans are now being prepared for the location of a new outlet in order to dry up the present delta so that a channel can be opened up through it.

Erosion of the banks of both the New and Alamo Rivers at many points, especially on the latter, with a consequent loss of farm land, has required considerable riprap work. The use of trees and brush proved effective although of a temporary nature. This year experiments have been made with steel jetties of the "Kellner" type both for bank protection and diversion, and although the first cost is somewhat greater, more permanent results are obtained than by the former method.

Settlement of damage claims resulting from the overflow of the New and Alamo Rivers during the years 1923 and 1924 has been pending for some time. The overflow resulted from silting up of channels which caused a raise in the water surface and subsequent flooding of adjoining farm land. This year an agreement was entered into by the District and the claimants providing for a settlement of the claims by arbitration and also for the purpose by the District of an easement to flood lands lying below the -244.0 foot contour, which elevation has been fixed by an executive order of the United States Government as the limit of the Salton Sea drainage basin. The Arbitration Board was appointed, hearings held and damages awarded to the claimants totaling nearly $120,000, included in which, was an allowance of $5 per acre for the flooding easement.

Power Development

In view of the present power situation in the valley and the possibility

of developing hydro-electric power on the canal system, many requests have been received both from organizations and individuals, asking that the District make a thorough investigation of the practicability and feasibility of developing and distributing electric power from the canal system.

Such an investigation is now being made and the results will be available within a short time. Although not yet completed, the investigation shows that such a development is practical. Furthermore, it has been found that power can be furnished from the canal system at much lower rates than those now charged and in addition provide a supplemental revenue for the District.

Budget Estimate and Expenditures

Budget expenditures for the year, which do not include drainage construction expenditures from bond funds, amounted to $3,268.849 as compared with a budget estimate of $2,904,050.

Income from water sales and service charges as compared with estimated amounts was as follows:

Water Revenue	Budget Estimate	Actual
United States	$135,000	$125,707*
Mexico	600,000	585,156
Total	$735,000	$710,863

* Cash Collections.

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

Water Revenue Accounts—United States

Balance Uncollected, December 31st, 1925		$ 69,634.53
Water Rentals for the Year		17,198.99
Service Charges for the Year		66,929.17
Total		$153,762.69
Less:		
Cash Collections for the Year	$125,706.54	
1923-24 Assessment Credits, Applied	13.00	
1924-25 Assessment Credits, Applied	763.08	
Rebates and Adjustments	12,820.10	139,302.72
Balance Uncollected, December 31st, 1926		$ 14,459.97

During the year the net assessed valuation was increased $1,169,781. For the several years previous to 1925, 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 Obligation	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
1926-27	41,563,353	91.2	1,164,250	248.0	2.80

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	2,087,197	87.8
1926-27	48,989,062	.050	2,444,903	* 999,542	40.9

* To December 31st, 1926.

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	8.9
1924-25	221,305.23	10.4
1925-26	277,926.95	11.6

Comparison of Asset and Expense Expenditures and Income:

The following table gives a comparison of expenditures by asset and expense accounts, exclusive of those in connection with absorption of Mutual Water Companies and Drainage Construction from funds derived from the sale of bonds. 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.

	Asset Expenditures		Expense and Bonded Indebtedness	
Year	Laguna Dam	Other	Bond Interest and Principal	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	1,634,989.13
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
1926	96,000.00	224,418.01	1,068,645.00	1,783,785.95

The income from water sales and service charges, together with amounts realized from redemption of Certificates of Sale, were as follows:

	Water Sales and Service Charges			
Year	Mexico	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
1926	585,156.10	82,955.42	219,774.34	887,885.86

*Assessment credits were applied on water sales, as follows:

On 1923 water sales	$ 1,676.96
On 1924 water sales	743,959.87
On 1925 water sales	765,655.43

Changes In Method of Collection For Water:

In establishing the rate for the 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.

Effective January 1st, 1926, land assessed on an acreage basis was allowed all water required without charge, except for a service charge of 25 cents per gate per day for each and every day water was delivered. For lands within incorporated cities and towns, the charge remained at $1.00 per acre foot but without the service charge.

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.
Increased Acreage in Cultivation.

Financial and Cost Statements and Tabulations:

I herewith submit the several Financial and Cost Statements for the year 1926, 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. River Discharge and Diversion at Hanlon.
7. Expenditures for Calendar Years 1923 to 1926, inclusive.
8. Crop Report.
9. Drainage Tabulations.
10. Bond Issues, Principal and Interest.
11. Water, Weather and Crop Report.
12. Graph showing Bond and Laguna Dam Payments.
13. Graph showing Expenditures.
14. Salton Sea Elevations.
15. Affidavit of Business Manager.

Financial Statement

December 31st, 1926

ASSETS

CURRENT ASSETS:		
Cash	$ 1,451,867.34	
Materials and Supplies	374,561.02	
Accounts Receivable	2,221,290.46	
Total Current Assets		$ 4,047,718.82
FIXED ASSETS:		
Canal System	$10,274,866.98	
Protective Works	2,986,279.47	
Drainage Canals and Structures	2,375,421.81	
Equipment and Facilities	1,294,405.06	
Laguna Dam Equity	448,000.00	
Buildings	343,946.63	
Land	112,611.00	
Total Fixed Assets		17,835,530.95
DEFERRED ASSETS AND CHARGES:		
Laguna Dam Diversion Right	$ 1,152,000.00	
Funds Advanced	41,499.38	
Deferred Charges to Operation	18,304.09	
Total Deferred Assets and Charges		1,211,803.47
Total Assets		$23,095,053.24

LIABILITIES AND SURPLUS

CURRENT LIABILITIES:		
Unpaid Matured Bond Interest	$ 438,567.50	
Third Issue Bonds Maturing July 1, 1927	200,000.00	
Unpaid Matured Bonds	7,000.00	
Unpaid Warrants	266,144.08	
Other Accounts Payable	160,461.85	
Total Current Liabilities		$ 1,072,173.43
BONDED INDEBTEDNESS:		15,550,000.00
DEFERRED LIABILITIES AND CREDITS:		
Laguna Dam Diversion Right	$ 1,152,000.00	
1926 Assessments-Budget Year 1927	2,444,569.85	
Other Deferred Liabilities and Credits	9,914.67	
Total Deferred Liabilities and Credits		3,606,484.52
SURPLUS:		
Surplus of Prior Years	$ 2,568,623.22	
Surplus of Year 1926	297,772.07	
Total Surplus *		2,866,395.29
Total Liabilities and Surplus		$23,095,053.24

*Invested in Fixed and Current Assets.

DETAIL OF FINANCIAL STATEMENT
ASSETS

I—CASH:			
Cash with District Treasurer:			
General Fund	$ 39,856.42		
Construction Fund	371,830.79		
Bond Fund	165,439.42		
Compania Fund	9,086.73		
Compania Special Tax Fund	43,532.01	$ 629,745.37	
Cash with Assessor and Collector		813,609.45	
Cashier Account Revolving Fund		5,953.43	
Petty Cash Funds		1,740.00	
Cash in Transit to Treasurer		819.09	
Total Cash			$ 1,451,867.34
II—MATERIALS AND SUPPLIES:			
Value of Stores on Hand:			
Mercantile Store, Andrade	$ 2,280.47		
Mess houses, Dredges	1,253.40	$ 3,533.87	
Value of Stores, Storehouses and Material Yards:			
Andrade	$ 104,972.03		
Mexicali	22,293.61		
Volcano Junction	734.27		
Imperial Shop Stores	146,277.66		
Imperial	45,720.03		
Brawley	2,630.57		
Holtville	1,882.53		
Calipatria	4,668.50	329,179.20	
Quarried Rock, Andrade		20,837.36	
Quarry, Calipatria		5,297.77	
Unallocated Charges for Materials and Supplies		8,103.56	
Materials and Supplies in Process		7,207.77	
Materials and Supplies in Transit		315.47	
Mexican Revenue Stamps		86.02	
Total Materials and Supplies			374,561.02
III—ACCOUNTS RECEIVABLE:			
1926-27 Assessments Both Installments		$ 1,445,027.94	
Delinquent Assessments- Certificates of Sale		701,991.49	
Miscellaneous Accounts Receivable		41,408.34	
Water Accounts Receivable, United States		24,459.97	
Accrued Interest Receivable		8,093.72	
Notes Receivable		309.00	
Total Accounts Receivable			2,221,290.46
Forward			$4,047,718.82

Brought Forward			$4,047,718.82
IV—DEFERRED ASSETS AND CHARGES:			
Laguna Dam Diversion Right		$ 1,152,000.00	
Funds Advanced for Special Investigations, etc.		27,433.82	
Funds advanced for Litigation		14,065.56	
Deferred Charges to Operation		10,526.91	
Prepaid Taxes and Insurance		7,777.18	
Total Deferred Assets and Charges			1,211,803.47
V—FIXED ASSETS:			
Canal System, Additions and Betterments	$10,274,866.98		
Protective Works	2,986,279.47		
Drainage Canals & Structures	2,375,421.81		
Laguna Dam Equity	448,000.00		
Buildings $396,989.54			
Less Reserve for Depreciation 53,042.91	343,946.63		
Land	111,637.83		
Tax Deeds to Land	973.17		
Total Construction Costs			16,541,125.89
EQUIPMENT AND FACILITIES:			
Excavating Machinery and Field Equipment	$ 1,522,021.27		
Less Reserve for Depreciation	682,973.68	$ 839,047.58	
Rolling Stock	$ 220,550.93		
Less Reserve for Depreciation	44,678.44	175,872.49	
Telephone and Power Lines	$ 104,299.20		
Less Reserve for Depreciation	5,625.46	98,673.74	
Shop Machinery	$ 71,357.78		
Less Reserve for Depreciation	14,071.48	57,286.30	
Office Equipment	$ 49,621.39		
Less Reserve for Depreciation	6,289.78	43,331.61	
Commissary Equipment	$ 42,379.21		
Less Reserve for Depreciation	16,134.66	26,244.55	
Automobiles and Trucks	$ 64,698.77		
Less Reserve for Depreciation	43,703.94	20,994.83	
Live Stock	$ 25,025.84		
Less Reserve for Depreciation	6,520.64	18,505.20	
Shop Tools		14,448.76	
Total Equipment and Facilities			1,294,405.06
Total Fixed Assets			$17,835,530.95
Total Assets			$23,095,053.24

LIABILITIES AND SURPLUS

VII—ACCOUNTS PAYABLE:

Unpaid District Warrants	$ 347,354.14		
Less Warrants favor Compania and Revolving funds in Transit	81,210.06	$ 266,144.08	
Unpaid Matured Bond Interest		438,567.50	
Third Issue Bonds Maturing July 1st, 1927		200,000.00	
Unpaid Matured Bonds		7,000.00	
Unpaid District Time Vouchers		56,662.92	
Unpaid Compania Time Vouchers		7,526.60	
Unpaid Revolving Fund checks		4,820.91	
Unpaid Compania Vouchers		370.67	
Unpaid Andrade Drafts		27.12	
Unpaid Purchases		39,400.17	
Unpaid Mexican Federal Water Tax		46,090.99	
Unpaid State Compensation Insurance		5,355.62	
Unredeemed Mercantile Store Coupons		206.85	
Total Accounts Payable			$ 1,072,173.43

VIII—DEFERRED LIABILITIES AND CREDITS:

Laguna Dam Diversion Right	$ 1,152,000.00	
Advance Deposits, Mexico Water Accounts	7,962.96	
Guaranty Deposits, U. S. Water Accounts	931.00	
Advance Deposits for Delivery Gates, etc.	900.00	
Deferred Payments on Water Accounts	120.71	
Total Deferred Liabilities and Credits		1,161,914.67

IX—DEFERRED REVENUE:

1926-27 Assessment Levy		2,444,569.85

X—BONDED INDEBTEDNESS:

Imperial Irrigation District Bonds:		
First Issue 5%	$ 3,500,000.00	
Second Issue 5%	2,500,000.00	
Third Issue 5½%	2,050,000.00	
Fourth Issue 6%	7,500,000.00	
Total Bonded Indebtedness		15,550,000.00

XI—SURPLUS:

Surplus of Prior Years	$ 2,568,623.22	
Surplus of Current Year	297,772.07	
Total Surplus		2,866,395.29
Total Liabilities and Surplus		$23,095,053.24

INCOME AND EXPENSE STATEMENT
FOR YEAR, 1926

INCOME:

Assessments for Year 1926 (1925 Levy)			$2,372,783.09
Water Sales and Service Charges:			
Water Sales—Mexico		$ 585,156.10	
Water Sales—United States		16,026.25	
Service Charges United States		66,929.17	
Total Water Sales and Service Charges			668,111.52
Total Operating Income			$3,040,894.61
Miscellaneous Income:			
Penalties and Costs on 1926 Assessment		$ 43,165.61	
Interest on Certificates of Sale		45,979.73	
Interest Earned on Bank Deposits		22,129.56	
Rental of District Property		7,660.55	
Cash Discounts on Purchases		4,995.06	
Unpayable Accounts		730.29	
Other Miscellaneous Revenue		24,513.91	
Total Miscellaneous Income			149,174.71
Total Income			$3,190,069.32

EXPENSES:

Operation and Maintenance of System		$1,777,881.14	
Depreciation of Buildings, Equipment and Facilities		205,020.01	
Interest on District Bonds		877,875.00	
Total Operating Expenses		$2,860,776.15	
Miscellaneous Expenses:			
Interest on District Warrants	$ 5,904.81		
Interest on Accounts Payable	507.71		
Loss on Exchange	4,451.48		
Taxes and Insurance	690.12		
Uncollectible Accounts	581.60		
Other Expenses and Losses	19,385.38		
Total Miscellaneous Expenses		31,521.10	
Total Expenses			2,892,297.25
Surplus of Income Over Expenses			$ 297,772.07

ADJUSTMENTS TO SURPLUS

	Debit	Credit
Balance as per Financial Statement, Surplus, December 31st, 1925		$2,555,783.08
ADJUSTMENTS:		
Loss in Connection with Abandonment of Dredge Imperial	$ 73,097.08	
Depreciation on Buildings to 1926, Not Previously Taken	35,196.15	
Cancellations of Certificates of Sale	22,853.03	
Adjustments to 1925 Inventories of Materials and Supplies	6,974.77	
Loss on Machinery Burned at Andrade in Year 1922	4,172.25	
Adjustments to Accounts for Autos and Auto Depreciation	4,020.68	
Loss on Caterpillar 697, Discarded February, 1926	3,668.34	
Correction of Duplicate Charge for Lathe	2,672.80	
Adjustments to 1925 Water Accounts	1,799.68	
Reinstatement of Assessment Credits on Water Accounts	932.28	
Net Amount of Miscellaneous Debit and Credit Adjustments	583.23	
Adjustments to Reserves for Depreciation of Excavating Machinery		117,945.23
Auditor's Miscellaneous Adjusting Entries for 1925		13,684.65
Credit in Connection with Opening of Prepaid Insurance Account		9,434.57
Payment by Colorado River Land Company on Cost of Pescadero Levee Work in 1925		7,876.06
Correction of Charges to Operating Expenses for 1925		5,224.17
Dividend on 1925 State Compensation Insurance		4,840.27
Adjustments to Land Account for Year 1923		4,525.00
Correction of Entries in 1923 for Sale and Depreciation of Ruth Dredge No. 379		3,216.49
Difference Between Book Estimate of Mexican Federal Water Tax, and Amount paid March 1926		2,063.99
Excess of Income over Expense for Year 1926 as per Statement		297,772.07
Surplus, December 31st, 1926	2,866,395.29	
Total	$3,022,365.58	$3,022,365.58

Statement of Cash Receipts and Disbursements by Funds

GENERAL FUND

Balance on Hand January 1st, 1926		$ 54,589.28
RECEIPTS:		
From Assessor and Collector as per schedule	$ 862,656.09	
Collections from Water Sales and Service charges, United States	125,688.73	
Interest on Deposits in Banks	22,519.89	
Payments by Colorado River Land Co. on cost of Pescadero Levee work	17,821.93	
Compensation Insurance, 1925 Dividend	11,339.66	
Payments for construction of delivery gates, checks, etc.	9,555.48	
State of California gasoline tax refunds	7,392.50	
Receipts of Mercantile Store, Andrade	6,596.85	
Rental of District Buildings and Property	5,764.88	
Sales of old Equipment and Junk	4,083.80	
Sales of Tax Deeds	3,739.39	
Payments for Bridges repaired or constructed for others	2,971.88	
Payments by Road District No. 3 for siphons installed	2,949.16	
Sales of drainage pipes	2,398.14	
Sales of Materials and Supplies	2,327.65	
Payments for Shop repair work	1,887.15	
From State Highway Commission for structure for Central Drain	1,881.06	
Dredging and shovelling ditches for others	1,213.19	
From Road District No. 3 for handling gravel	1,194.06	
Rental of power line, Globe Mills	1,000.00	
Construction of private drain for M. L. Allen	841.71	
From No. 8 Telephone Co. for stringing wires	820.62	
Sale of old buildings	475.00	
From Colorado River Land Co. for construction of mats	462.89	
From City of Imperial for street improvement	450.00	
Freight Refunds	386.48	
Share of Marquez crop on District land	317.40	
Payments for personal telephone calls	300.04	
From Insurance Company for fire loss on hay	242.60	
Return Premium on cancelled insurance	232.84	
Sales of maps and blue prints	133.85	
Miscellaneous receipts	5,168.70	
Total Receipts		1,104,813.62
Forward		$1,159,402.90

Brought Forward			$1,159,402.90
Transfers From:			
Construction Fund	$ 278,412.59		
Bond Fund	305,971.86		
Compania Fund	414,060.74		
Petty Cash Funds	2,350.00		1,000,795.19
			$ 2,160,198.09
DISBURSEMENTS:			
Audited Warrants	$ 670,672.87		
Interest on Registered Warrants	5,904.81	$ 676,577.68	
Transfers To:			
Bond Fund	$ 23,204.63		
Compania Fund	1,217,143.74		
Revolving Fund	203,415.62	1,443,763.99	
Total			2,120,341.67
Balance in General Fund December 31st, 1926			$ 39,856.42

CONSTRUCTION FUND

Balance on Hand January 1st, 1926			$ 650,243.38
RECEIPTS: NONE			
DISBURSEMENTS:			
Transfers:			
To General Fund, covering expenditures for construction of drainage canals and structures			278,412.59
Balance in Construction Fund December 31st, 1926			$ 371,830.79

BOND FUND

Balance on Hand January 1st, 1926			$ 109,508.48
RECEIPTS:			
From Assessor and Collector as per schedule		$ 1,407,268.17	
Refund of bond interest paid in error		75.00	
		$ 1,407,343.17	
Transfers:			
From General Fund		23,204.63	1,430,547.80
			$ 1,540,056.28
DISBURSEMENTS:			
Matured Bond Interest Paid		$ 923,645.00	
Matured Bonds Paid		145,000.00	
Forward		$ 1,068,645.00	

Brought Forward		$1,068,645.00	
Transfers:			
To General Fund		305,971.86	$ 1,374,616.86
Balance in Bond Fund December 31st, 1926			$ 165,439.42

CASHIER ACCOUNT REVOLVING FUND

Balance on Hand January 1st, 1926			$ 7,071.99
RECEIPTS:			
Transfers from:			
General Fund		$ 203,415.62	
Compania Fund		3,000.00	206,415.62
			$ 213,487.61
DISBURSEMENTS:			
Audited Cashier Account Checks		$ 185,789.96	
Audited Andrade Drafts		18,144.22	
		$ 203,934.18	
Transfers to:			
Compania Fund	$ 3,000.00		
Petty Cash Fund	600.00	3,600.00	207,534.18
Balance in Revolving Fund December 31st, 1926			$ 5,953.43

COMPANIA FUND

Balance on Hand January 1st, 1926			$ 15,850.83
RECEIPTS:			
From Water Users, Mexico		$ 633,287.15	
Miscellaneous Accounts Receivable		1,200.00	
		$ 634,487.15	
Transfers from:			
General Fund	$ 1,217,143.74		
Revolving Fund	3,000.00	1,220,143.74	1,854,630.89
Total			$ 1,870,481.72
DISBURSEMENTS:			
District Time Vouchers	$ 1,233,317.31		
Compania Time Vouchers	146,696.22		
Compania Vouchers	16,595.50	$ 1,396,609.12	
Loss on Exchange		4,451.48	
Forward		$ 1,401,060.60	

Brought Forward		$ 1,401,060.60	
Transfers to:			
General Fund	$ 414,060.74		
Compania Special Fund	43,273.65		
Revolving Fund	3,000.00	460,334.39	$ 1,861,394.99
Balance in Compania Fund December 31st, 1926			$ 9,086.73

COMPANIA SPECIAL FUND

Balance on Hand January 1st, 1926	$ 48,077.01
RECEIPTS:	
Transfers from Compania Fund	43,273.65
	$ 91,350.66
DISBURSEMENTS:	
Voucher in payment of Mexican Federal Water Tax for 1925	47,818.65
Balance in Compania Special Fund December 31st, 1926	$ 43,532.01

PETTY CASH FUNDS

Balance on Hand January 1st, 1926	$ 3,490.00
RECEIPTS:	
Transfers from Revolving fund	600.00
	$ 4,090.00
DISBURSEMENTS:	
Transfers to General Fund	2,350.00
Balance in Petty Cash Funds December 31st, 1926	$ 1,740.00

CASH WITH ASSESSOR AND COLLECTOR

Balance with Asssessor and Collector on January 1st, 1926			$ 809,893.14
RECEIPTS:			
1925 Assessment Levy		$1,048,333.72	
1926 Assessment Levy		999,541.91	
Redemption of Certificates of Sale:			
Year			
1913	$ .54		
1914	7.74		
1915	16.16		
1916	37.78		
1917	69.98		
1918	262.89		
1919	377.12		
1920	5,620.76		
1921	2,947.97		
1922	12,870.39		
1923	27,513.76		
1924	67,369.54		
1925	53,063.86	170,158.49	
Interest on Certificates of Sale Redeemed		45,932.61	
Penalties and Costs on 1925 Assessment		9,667.84	
Miscellaneous Fees		6.00	
Total Receipts			2,273,640.57
Total			$3,083,533.71
DEPOSITED WITH DISTRICT TREASURER:			
In General Fund		$ 862,656.09	
In Bond Fund		1,407,268.17	2,269,924.26
Cash with Assessor and Collector on December 31st, 1926			$ 813,609.45

COMPARISON OF COLORADO RIVER DISCHARGE AT YUMA, ARIZ., WITH DIVERSION AT HANLON HEADING

Colorado River Discharge

Year	Total Acre Feet	Maximum Sec. Feet	Date	Minimum Sec. Feet	Date
1913	11,788,300	62,500	June 10	2,600	Jan. 18
1914	20,654,400	136,700	June 14	3,300	Jan. 7
1915	14,643,200	90,000	Feb. 3	2,700	Sept. 20
1916	22,940,400	220,000	June 22	3,800	Jan. 12
1917	20,610,600	142,900	July 4	5,300	Jan. 9
1918	13,145,300	94,300	July 3	4,100	Sept. 13
1919	10,740,000	82,600	Nov. 30	1,800	Jan. 16
1920	21,445,800	190,000	June 8	5,100	Dec. 27
1921	19,464,400	185,700	June 28	5,200	Jan. 10
1922	17,019,500	115,000	June 10	3,300	Oct. 18
1923	17,843,500	100,000	June 8	4,600	Jan. 3
1924	11,421,000	65,800	June 24	1,200	Sept. 11
1925	12,457,300	52,900	June 8	1,210	Jan. 8
1926	12,201,000	73,100	June 16	2,440	Sept. 17

Hanlon Heading Diversion**

Year	Total Acre Feet	Maximum Sec. Feet	Date	Minimum Sec. Feet	Date
1913	1,667,343	3,419	July 25	786	Dec. 31
1914	1,863,518	4,205	July 26	802	Jan. 1
1915	1,912,931	5,003	June 23	746	Jan. 30
1916	2,218,898	5,854	June 22	1,011	Jan. 19
1917	2,270,110	5,595	Sept. 22	1,456	Aug. 16
1918	2,719,149	5,932	Aug. 17	295	Jan. 13
1919	2,656,675	6,082	Aug. 4	1,781	Jan. 13
1920	2,821,543	5,992	July 19	1,789	Feb. 28
1921	2,419,595	4,868	Sept. 17	413	Jan. 5
1922	2,890,282	5,860	July 31	1,740	Jan. 14
1923	3,275,425	4,242	Oct. 2	2,492	Dec. 28
1924	3,078,307	7,200	July 30	1,295	*Sept 11
1925	3,158,665	6,948	July 22	300	Dec. 15
1926	3,090,769	6,400	July 8	300	Dec. 11

*The wasteway from the Yuma Main Canal at Siphon Spill is between the meter station at Yuma and Hanlon Heading, which accounts for the Diversion at Hanlon Heading being greater than the discharge at Yuma on September 11th, 1924.

**This tabulation includes all water diverted from the Colorado River to the Imperial Irrigation District, except when the following amounts, listed in acre feet, were diverted at Cerro Prieto: 1916, 17,309; 1917, 142,345; 1918, 157,685; 1919, 197,534; 1920, 274,413; 1921, 115,425.

Expenditures for Calendar Years 1923 to 1926 Inclusive

No.	Feature Item	1923	1924	1925	1926
1.	BOARD OF DIRECTORS:				
	El Centro Office	$ 88,459.50	$ 77,664.77	$ 88,818.41	$ 93,140.39
2.	GENERAL ADMINISTRATION:				
	Headquarters Office	$ 125,337.52	$ 106,305.09	$ 96,693.39	$ 87,378.63
3.	STORAGE:				
	Boulder Canyon Dam	$ 39,502.12	$ 23,869.00	$ 26,310.66	$ 6,386.76
4.	DIVERSION:				
	Laguna Dam Contract		$ 132,480.00		$ 192,000.00
	Diversion Gates	$ 20,962.18	21,382.10	$ 21,365.08	20,624.18
	Revetment of Intake	818.70	1,767.46	834.61	2,471.17
	Weir Construction	24,605.26	16,004.46	11,670.78	8,762.57
	Weir Maintenance	8,247.61	9,686.82	5,615.53	10,002.34
	Dredging	42,495.20	72,277.59	79,714.54	72,631.31
	Miscellaneous Operations	24,966.83	9,361.79	11,943.55	13,825.85
	Total	$ 122,095.78	$ 262,960.22	$ 131,144.09	$ 320,317.42

No.	Feature Item	1923	1924	1925	1926
5.	**WATER DISTRIBUTION:**				
	Mexico:				
	Canal Operation	$ 58,214.40	$ 62,338.81	$ 64,197.79	$ 64,649.26
	Canal Maintenance	114,132.66	145,534.46	134,897.30	89,670.77
	Structure Maintenance	5,996.76	13,349.69	10,933.51	4,595.06
	Canal Construction				
	Structure Construction	7,642.68	17,733.75		2,549.54
	Total	$ 185,986.50	$ 238,956.71	$ 210,028.60	$ 161,464.63
	United States:				
	Canal Operation	$ 203,382.13	$ 213,627.66	$ 211,429.37	$ 197,207.38
	Canal Maintenance	725,975.00	675,700.17	684,328.94	675,335.85
	Structure Maintenance	105,922.96	124,275.45	101,071.06	118,851.19
	Canal Construction	36,599.66	35,576.58	4,908.39	11,722.17
	Structure Construction	30,493.78	90,757.87	90,451.81	31,118.76
	Total	$1,102,373.53	$1,139,937.73	$1,092,189.57	$1,034,235.35
6.	**RIVER PROTECTION:**				
	Pescadero Cut Construction	$ 83,463.27			
	Pescadero Cut Maintenance	6,320.90		$ 3,877.34	
	Improvements to Levee System	74,133.47	$ 58,971.87	66,747.40	$ 42,452.32
	Patrolling and Maintaining Levees	34,049.04	17,231.29	11,085.32	70,463.60
	Total	$ 197,966.68	$ 76,203.16	$ 81,710.06	$ 112,915.92

No.	Feature Item	1923	1924	1925	1926
7.	**REAL ESTATE, BUILDINGS, ETC.:**				
	Telephone and Power Line, Operation and Maintenance	$ 27,774.82	$ 26,822.38	$ 23,329.49	$ 24,799.30
	Telephone and Power Line, Construction	17,391.79	1,295.22	21,399.54	2,420.48
	Real Estate and Buildings, Maintenance	12,054.97	10,164.80	10,778.87	17,978.37
	Real Estate and Buildings, Construction	55,910.48	15,910.62	109,322.53	7,640.41
	Equipment, Renewals and Purchases	381,615.47	154,031.30	41,355.31	64,065.34
	Total	$ 494,747.53	$ 208,224.32	$ 206,185.74	$ 116,903.90
8.	**BONDED INDEBTEDNESS:**				
	Bond Interest	$ 724,165.00	$ 794,977.50	$ 863,850.00	$ 923,645.00
	Discount on Bonds Sold	60,000.00	13,750.00		
	Redemption of Bonds			98,000.00	145,000.00
	Interest on Registered Warrants			9,554.97	5,904.81
	Total	$ 784,165.00	$ 808,727.50	$ 971,404.97	$1,074,549.81
9.	**SPECIAL CONSTRUCTION, MAINTENANCE AND MISCELLANEOUS:**				
	Drainage Construction, General Fund			$ 12,257.23	$ 55,363.76
	Drainage Construction, Construction Fund	$ 553,521.37	$ 568,801.21	507,893.88	274,629.37
	Drainage Maintenance		28,842.30	77,522.01	60,447.21
	New River Outlet		30,994.68	16,807.77	14,272.65
	New River Bank Protection			152.95	684.83
	Alamo River Outlet			1,083.85	517.70
	Alamo River Bank Protection			1,488.07	13,540.31
	Absorption of Mutual Water Companies	1,302,591.67			
	Adjustments of Salton Sea Claims				116,031.22
	Miscellaneous			9,430.77	698.47
	Total	$1,856,113.04	$ 628,638.19	$ 626,636.53	$ 536,185.52

Summary

		1923	1924	1925	1926
1.	Board of Directors	$ 88,459.50	$ 77,664.77	$ 98,373.38	$ 93,140.39
2.	General Administration	125,337.52	106,305.09	96,693.39	87,378.63
3.	Storage	39,502.12	23,869.00	26,310.66	6,386.76
4.	Diversion	122,095.78	262,960.22	131,144.09	320,317.42
5.	Water Distribution, Mexico	185,986.50	238,956.71	210,028.60	161,464.63
	Water Distribution, United States	1,102,373.53	1,139,937.73	1,092,189.57	1,034,235.35
6.	River Protection	197,966.68	76,203.16	81,710.06	112,915.92
7.	Real Estate, Buildings, Facilities, Etc.	494,747.53	208,224.32	206,185.74	116,903.90
8.	Bonded Indebtedness	784,165.00	808,727.50	961,850.00	1,074,549.81
9.	Special Construction and Miscellaneous	1,856,113.04	628,638.19	626,636.53	536,185.52
	Total Expenditures	$4,996,747.20	$3,571,486.69	$3,531,122.02	$3,543,478.33
	Capital Accounts	2,577,592.77	1,130,438.40	873,458.75	836,047.48
	Expense Accounts	2,419,154.43	2,441,048.29	2,657,663.27	2,707,430.85

Crop Report

Imperial Valley—February 1st, 1927

UNITED STATES

Field Crops

	Acres
Alfalfa	168,672
Barley	47,022
Corn (1926)	25,855
Cotton (1926)	23,693
Oats	604
Wheat	4,082
Bermuda Pasture	9,506
Sugar Cane	194
Rice	187
Miscellaneous	141
Total	279,956

Garden Crops

	Acres
Cantaloupes	37,186
Lettuce	42,674
Beans	234
Cucumbers	219
Peas	4,621
Onions	26
Tomatoes	2,397
Watermelons	4,185
Squash	163
Spinach	365
Sweet Potatoes	150
Cabbage	228
Carrots	140
Peppers	120
Miscellaneous	182
Total	92,890

Permanent Crops

	Bearing Acres	Non-Bearing Acres
Asparagus	1,759	649
Apricots	37	
Dates	122	53
Figs	20	20
Grapes, Malaga	2,653	119
Grapes, Thompson	1,845	74
Grapes, Others	439	20
Grapefruit	2,289	3,842
Olives	71	20
Oranges	57	42
Pecans		30
Pomegranates	52	13
Pears	48	10
Strawberries	87	42
Tangerines	2	20
Peaches	2	
Plums		5
Miscellaneous	14	36
Total	9,497	4,995

Summary

Field Crops	279,956
Garden Crops	92,890
Permanent Crops	14,501
GRAND TOTAL AREA IN CROPS	387,347
Less Area Double Cropped	33,500
NET AREA CROPPED	353,847
Area Farmed but not cropped	26,012
Area Reclaimed but not Cropped	33,787
Area That Can Be Reclaimed	47,274
Area Non-Irrigable	7,333
TOTAL AREA REPORTED	468,253
Irrigable Area Not Reported	54,080
Non-Irrigable Area Not Reported	82,667
TOTAL AREA OF DISTRICT	605,000
Number of Farms Reported	4,907
Farmed by Owner 36.5%	1,789
Farmed by Tenant 63.5%	3,118
Average Area of Farms	95.40

MEXICO

	Cotton	Alfalfa	Grains	Misc.	Total
Acres	145,348	30,740	14,778	1,689	192,555
Per Cent.	75	16	8	1	100

GRAND TOTAL AREA CROPPED, United States and Mexico, 546,402 Acres

Drainage

DRAINAGE CONSTRUCTION EXPENDITURES

General Fund

	Miles Prior to 1926	Miles During 1926	Cost
East of Alamo	24.80	4.99	$200,582.49
Between Alamo and New Rivers	1.66		28,515.15
West of New River		6.06	16,422.64
Engineering, etc.			74,101.88
Alignment of Rivers			11,351.09
Total	26.46	11.05	$330,973.25
Total Miles		37.51	

Construction Fund

	State Authorization Miles	State Authorization Amount	Work Completed Miles	Work Completed Cost
East of Alamo	72.25	$ 617,341.23	43.23	$ 503,961.88
Between Alamo and New Rivers	67.70	807,322.80	68.78	789,494.78
West of New River	59.60	510,357.16	48.64	329,134.08
Engineering, Etc.		291,154.62		257,532.11
Purchase of Machinery		191,413.99		191,413.99
Alignment of Rivers		24,722.98		24,722.98
Total	199.55	$2,442,312.78	160.65	$2,096,259.82
Total—General and Construction Funds			198.16	$2,427,233.07

SUMMARY OF DRAINAGE EXPENDITURES

	1926	1925	Total to Date
Preliminary Expenditures Prior to 1922			$ 39,965.53
Purchase of Equipment			191,413.99
Engineering and Surveying	$ 30,147.82	$ 44,950.01	225,677.80
Rights-of-Way and Lands	5,127.62	18,737.23	51,538.74
Major and Minor Structures	84,129.51	169,942.98	640,539.78
Drain Ditch and Canal Construction	210,588.18	280,473.60	1,242,023.16
Channel Training and Bank Protection		6,047.29	36,074.07
Total	$329,993.13	$520,151.11	$2,427,233.07

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	$4,724,612.00		
For Drainage	2,442,312.78		7,166,924.78
Available for Authorization			$ 16,325.22
Authorizations Unexpended, December 31st			346,052.96
Available for Future Work			$ 362,378.18

MAJOR DRAINAGE STRUCTURES COMPLETED DURING 1926

	No.	Cost	Average Cost
Class A Bridges	24	$14,381.09	$ 599.21
Class B Bridges	23	9,996.32	434.62
No. 72 Flumes	19	12,664.14	666.53
No. 84 Flumes	3	2,398.19	799.39
No. 96 Flumes	2	1,547.38	773.69
No. 108 Flumes	9	7,344.00	818.10
No. 120 Flumes	6	5,586.84	931.14
No. 132 Flumes	6	6,501.58	1,083.59
Special Culverts	8	26,717.76	3,339.46

AVERAGE COST OF DRAINAGE STRUCTURES

	1923 Average	1924 Average	1925 Average	1926 Average	No.	Amount	Average
Bridges—							
4 Ton	$ 878.40	$ 667.71	$ 472.55	$ 434.62	123	$73,421.03	$ 596.92
8 Ton	1,103.08	747.67	617.79	599.21	116	88,374.27	761.75
12 Ton	1,696.69		976.80		6	7,299.87	1,216.04
Flumes—							
No. 72	932.04	834.98	717.31	666.53	130	99,251.33	763.47
No. 84			831.47	799.39	8	6,555.56	819.44
No. 96			980.42	773.69	13	12,331.99	948.61
No. 108	1,335.95	1,146.82	999.45	818.10	46	50,046.73	1,087.97
No. 120	1,248.08	1,287.41	1,101.63	931.14	38	44,109.18	1,160.77
No. 132			1,193.23	1,083.59	7	7,694.81	1,099.26

SUMMARY OF DRAINAGE EXCAVATION

Drains	Cubic Yards Excavated 1926	Unit Cost	Miles 1926	Total Yards To Date	Unit Cost	Mileage to Date
Ash Drain				45,593	.138	1.50
Calipatria No. 2 Drain	123,485	.063	2.39	123,485	.063	2.39
Central Main Drain and Extension	28,435	.146	.43	974,452	.095	14.70
Central No. 2 Drain				237,277	.065	4.41
Central No. 3 Drain	3,909	.353		471,782	.071	7.64
Dixie No. 1 Drain				208,998	.089	4.10
Dixie No. 2 Drain				70,364	.065	1.52
Dixie No. 3, 3a and 3b Drains				230,378	.077	4.61
Dixie No. 4 and 4a Drains	143,695	.079	2.21	143,695	.079	2.21
Dahlia Tile Drain	42,467	.108	2.27	48,193	.108	2.47
Greeson Wash Drain	40,581	.209	3.52	162,572	.161	8.71
Greeson No. 1 Drain				19,686	.182	.47
Holtville Main Drain				1,097,271	.098	23.00
Holtville No. 1 Drain and Extension	25,008	.134	.51	262,390	.111	5.01
Holtville No. 2 Drain				693,579	.102	10.81
Holtville No. 2a and 2b Drains	350			350		
Holtville No. 2c Drain	39,565	.128	.93	90,268	.138	2.31
Holtville No. 2d and 2da Drains	103,568	.065	1.83	103,568	.065	1.83
Holtville No. 3 Drain				157,960	.114	2.50
Holtville No. 6 Drain and Extension	2,704	.122	.50	449,603	.090	8.66
Holtville No. 7 Drain				114,309	.061	2.14
Holtville No. 8 Drain	137,988	.076	2.25	459,800	.059	7.57
Holtville No. 9 Drain and 9a	38,989	.128	1.63	72,588	.123	2.52
Holtville No. 11 Drain	19,156	.133	.52	19,156	.133	.52
Mesquite Drain				420,768	.068	7.52
Mt. Signal Drain				322,720	.067	5.40
Mt. Signal No. 1 and 1a Drains				124,142	.067	2.69
Moss Drain	20,948	.122	.90	20,948	.122	.90
No. 9 Drain				337,675	.094	6.72
Orchid Outlet				118,394	.110	1.63
Outlets—Miscellaneous				10,068	.111	.75
Rose Outlet Drain				543,145	.100	7.80
Rose No. 1 Drain	85,138	.085	1.36	315,863	.071	5.74
South Central Drain	198,932	.079	3.30	652,051	.067	11.78
Schilling Tile Drain	4,250	.151	.64	4,250	.151	.64
Trifolium No. 1 Drain	55,102	.107	.67	518,370	.070	11.87
Trifolium No. 2 Drain	242,578	.073	4.63	242,578	.073	4.63
Westmoreland Drain	42,500	.069	2.43	42,500	.069	2.43
Trifolium Storm Drain	32,770	.130	3.79	32,770	.130	3.79
Timothy No. 1 Drain	21,518	.054	.59	21,518	.054	.59
Timothy No. 2 Drain	26,440	.098	1.68	26,440	.098	1.68
Total	1,480,076	.083	38.98	10,011,517	.086	198.16

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

For Calendar Year	FIRST ISSUE (1) Principal $3,500,000.00	FIRST ISSUE (1) Interest For Year at 5%	SECOND ISSUE (2) Principal $2,500,000.00	SECOND ISSUE (2) Interest For Year at 5%	THIRD ISSUE (3) Principal $2,500,000.00	THIRD ISSUE (3) Interest For Year at 5½%	FOURTH ISSUE (4) Principal $7,500,000.00	FOURTH ISSUE (4) 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	125,000.01	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	

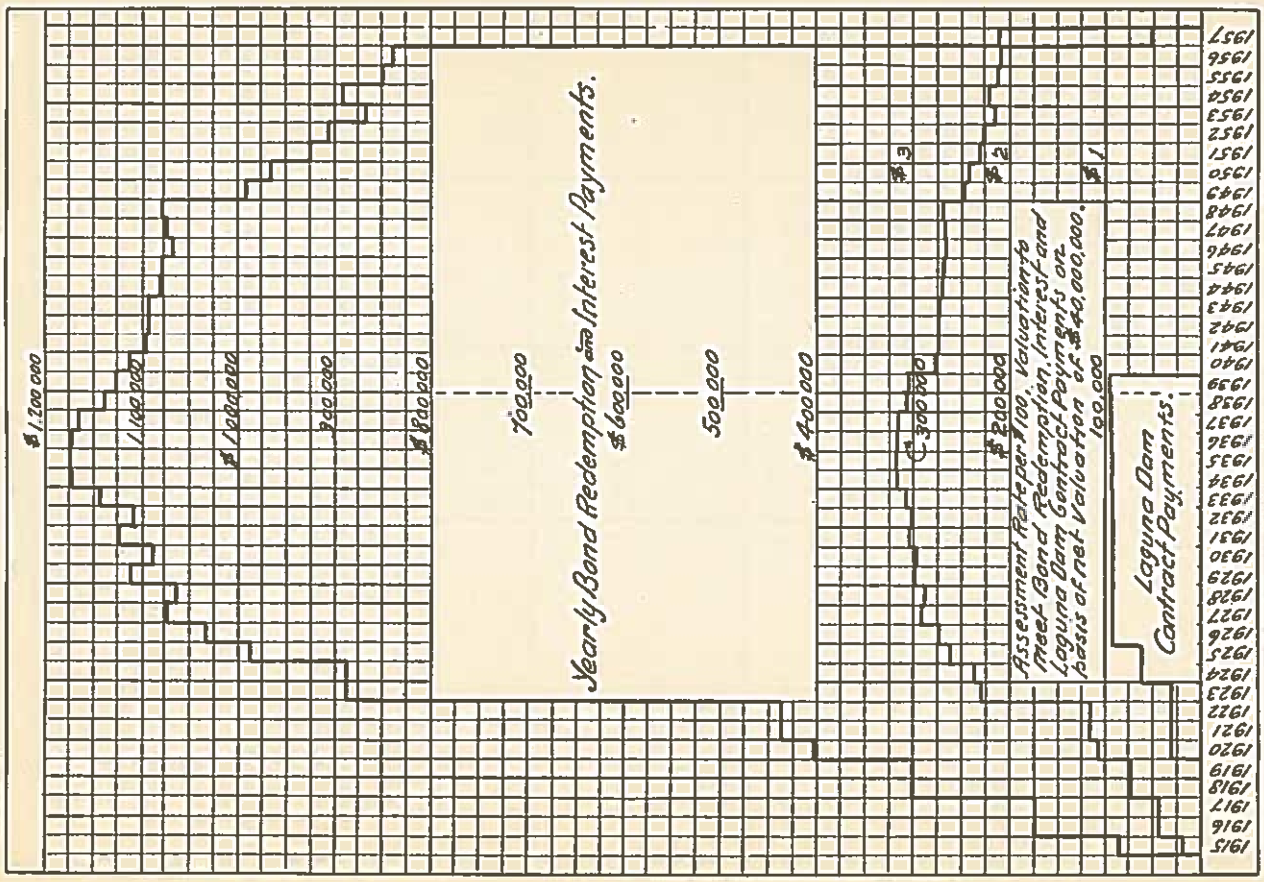
(1) Date of Issue January 1st, 1915, Matures January 1st.
(2) Date of Issue July 1st, 1917, Matures July 1st.
(3) Date of Issue October 1st, 1919, Matures July 1st.
(4) Date of Issue July 1st, 1922, Matures July 1st.

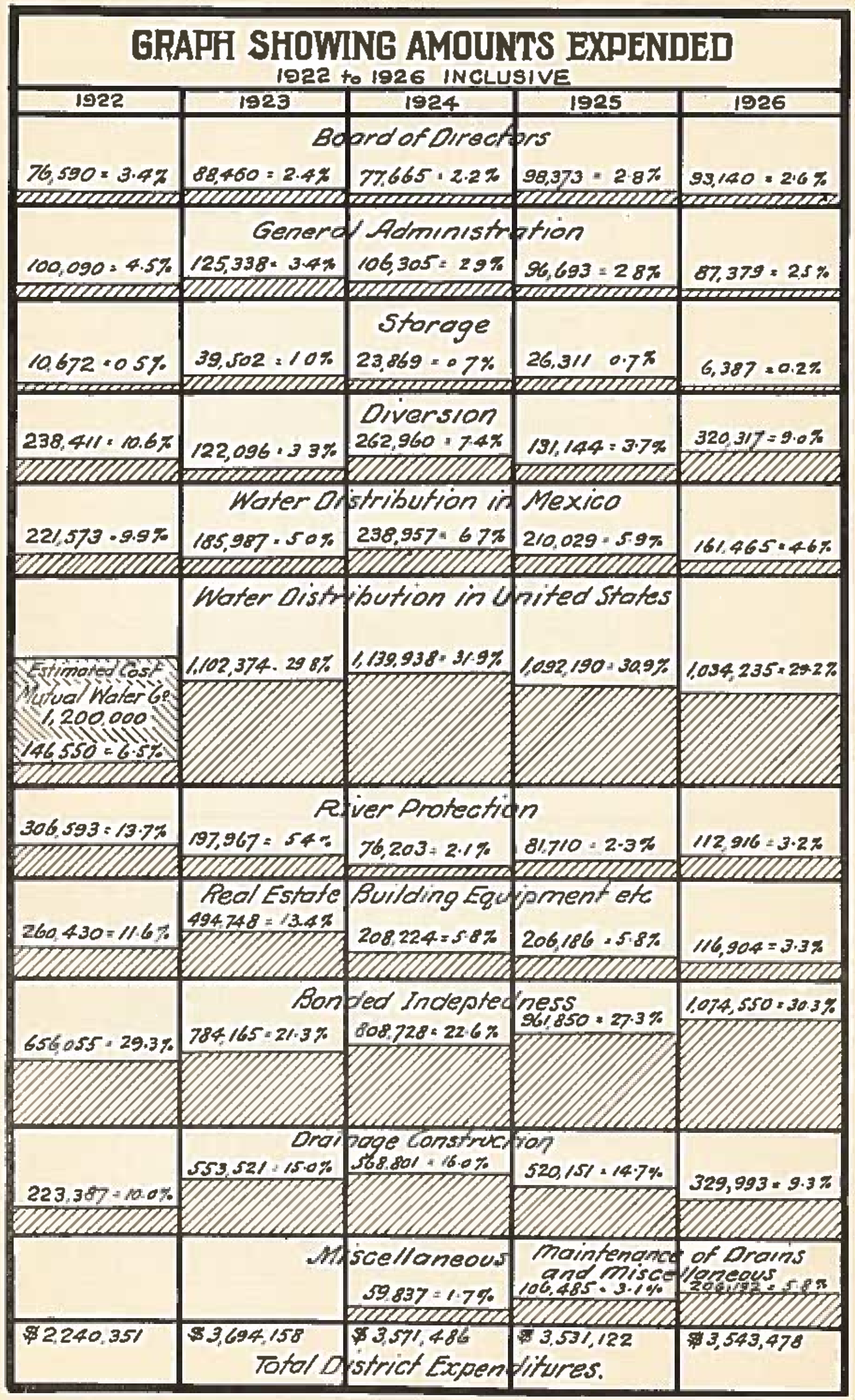
Water, Weather and Crop Tables

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	586,545	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
1926	546,402	3,090,769	1,281,863	1,808.906	3.31	0.54	3.85	72.6	Feb. 2	Dec. 14	16.0	29.1	26.1	18.8

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.

NOTE:—Deliveries to land based on orifice measurement and are at least 10% less than actual as shown by tests.





SALTON SEA ELEVATIONS

July, 1921—January, 1927

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
July 1st, 1926	—248.8
Jan. 1st, 1927	—247.8

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

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 Chief Engineer and 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, 1927.

(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, Chief Engineer and General Superintendent,
Imperial Irrigation District.