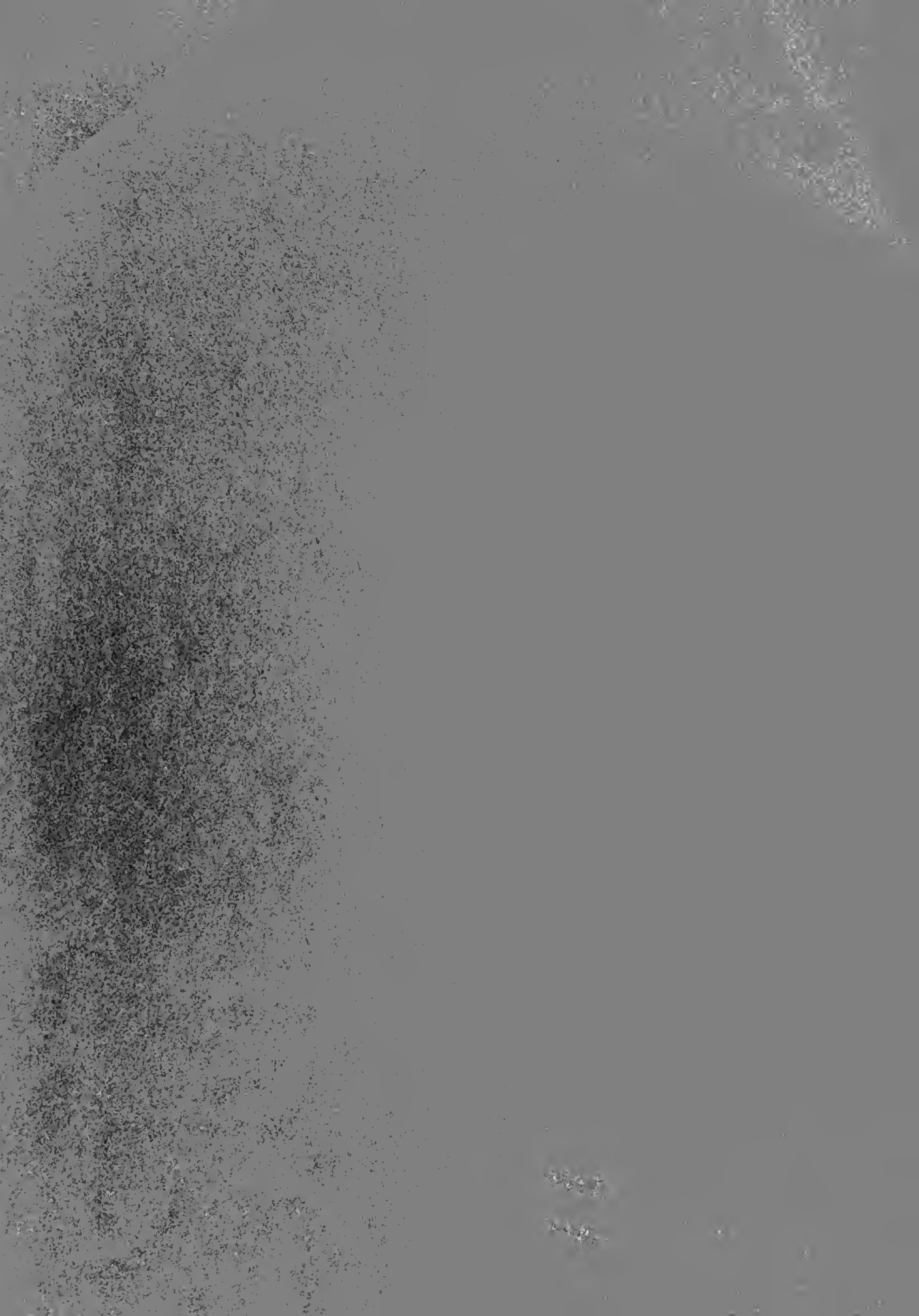


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William Durbrow

WILLIAM DURBROW, IRRIGATION DISTRICT LEADER

An Interview Conducted By

Willa Klug Baum

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WILLIAM DURBROW,  
IRRIGATION DISTRICT LEADER





WILLIAM DURBROW, 1958



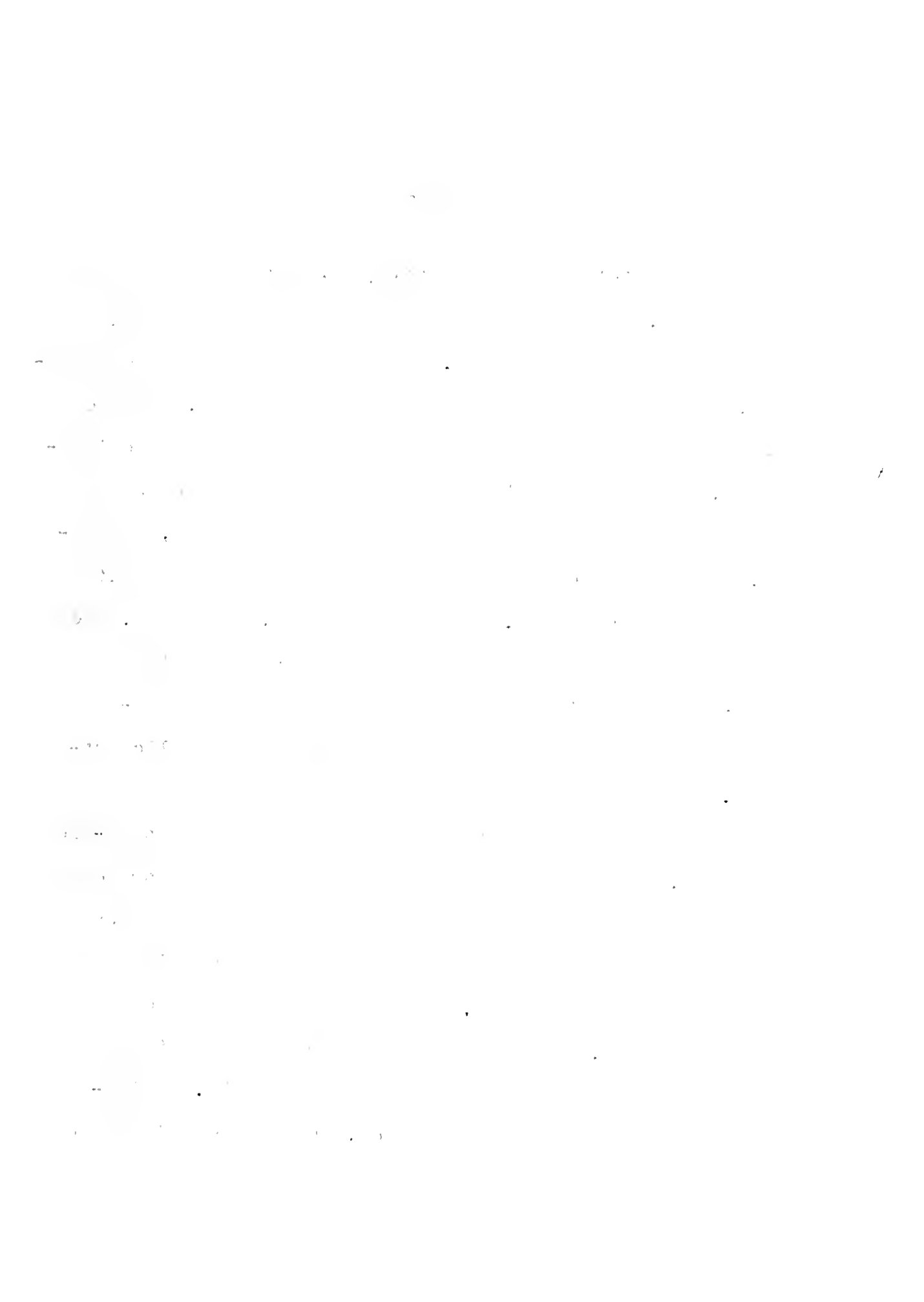
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## INTRODUCTION

California's land is fertile, the climate ideal for agriculture, but for most crops in most areas seasonal irrigation is a requirement. Irrigation on the scale necessary, often bringing water from great distances, requires expensive works of a type beyond the means of private irrigators. So California's farmers have banded together to form public districts for the purpose of building, financing, and administering irrigation works for the benefit of the included territory. The organization, operation, and complications of these irrigation districts and other water-use districts are of interest to all those concerned with any sort of local cooperation for public purposes.

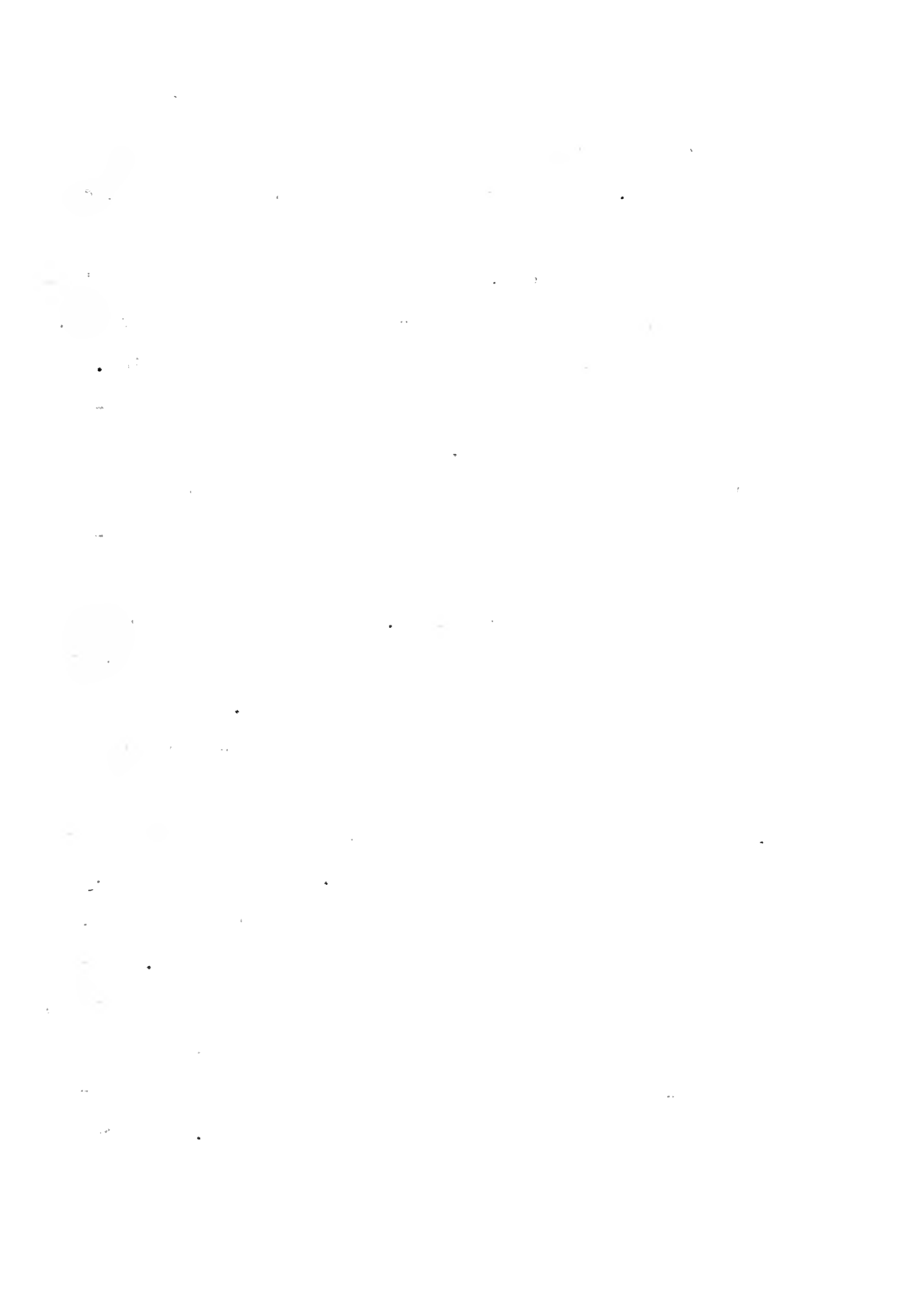
In order to preserve some of the details of water-use districts, several interviews with men intimately connected with these districts have been conducted by the Regional Cultural History Project of the Library of the University of California at Berkeley. One of these men has been William Durbrow, who was active in irrigation district affairs from 1919 until his retirement in 1947. Originally trained as a mining engineer, he soon went into the





water field as the engineer and manager of a water and power company. He later became a farmer, but his earlier experiences in the distribution of water soon brought him back into water matters, first on the organizing committee, then as president of the Glenn-Colusa Irrigation District, and later as manager of the Nevada Irrigation District. From 1923 to 1933 he served as president of the Irrigation Districts Association. During the depression of the 1930's, when the problem of meeting their district financial obligations seriously threatened the economic survival of the farmers within irrigation districts as well as the districts themselves, Mr. Durbrow spent a good deal of his efforts on negotiating and renegotiating financial arrangements for Nevada Irrigation District.

The following four interviews were tape-recorded by Willa Baum during July and October of 1957 in the home of Mr. Durbrow's daughter in Atherton, a more convenient location than his home in Grass Valley. William Durbrow, tall, erect, a carefully-groomed, gray-haired gentleman, was eighty years old at the time of the interviews. Before the actual recording sessions he and the interviewer, with the assistance of his son, Robert Durbrow, executive secretary-treasurer of the Irrigation Districts Association, planned the topics to be covered, and Mr. Durbrow



checked on certain information in his files. He later carefully edited the transcription into its present form. This series of interviews was part of a larger series undertaken by the Regional Cultural History Project, under the direction of Dr. Corinne Gilb, to record for posterity eyewitness accounts of significant phases of California's history during the twentieth century.

Willa K. Baum

Regional Cultural History Project  
University of California Library, Berkeley  
June 12, 1958



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## BIOGRAPHICAL

### Family Background

Baum: First of all, I'd like to find out about your parents.

Durbrow: My parents were both born in New York City. My father was Alfred K. Durbrow and my mother was Clara Pierson, and they were both from old New Yorker families. My father's family goes back in New York to my great-great-grandfather, who was married in 1776 in New York City. My father was straight English.

My father's mother died when he was a year and a half old, so he was brought up by his grandfather. When my father was about eight years old he went to live with his father in Chicago for a short time. His father had gone to Chicago and there formed the firm of Durbrow and Hubbard. It was a very well-known concern at that time and they were importers of wheat from the middlewest country. And my father often spoke of the frozen hogs coming in on the top of the wheat. They operated a grain elevator.

Baum: Frozen hogs?

Durbrow: Oh, yes, that's the way they brought the hogs in. There was no refrigeration in those days. They



Durbrow: brought in the hogs frozen on top of the wheat.

Baum: Frozen from the winter. Natural freezing.

Durbrow: Natural freezing. Hubbard was the man who later formed the packing concern which sold out to Armour. It was the beginning of Armour & Company.

Baum: What was his first name?

Durbrow: I don't know. I read a short history of Hubbard in the Saturday Evening Post one time. It said it was the beginning of Armour & Company. But my grandfather was not in the meat part of the business; he was in the grain business. He was there for just a few years. It was quite a journey from New York to Chicago at that time, circa 1845.

Then my grandfather, after that, in the late '40's or early '50's, I couldn't say which, became agent for the Pacific Mail Steamship Company at Panama City. The railroad had just been opened. Anyway, that was the port of call of the Pacific Mail Steamship Company. Later, he was transferred and became the agent of the Pacific Mail Steamship Company at Oregon City in Oregon. Later he was again transferred and became the agent of Pacific Mail Steamship Company at Benicia, California. At that time it looked to some that Benecia would be the big city rather than San Fran-



Durbrow: cisco. The ships used to land there very largely. After that, I don't know about what time, it must have been before '56 because my father came in '56, that my grandfather had gone to San Francisco, where he became manager of Parrott & Company Bank, which was one of the great private banks of that day. For many years he was the manager of the Parrott & Company Bank.

Baum: Had he taken his family, including your father, with him on these various jobs?

Durbrow: No. My father lived in New York until he finished schooling, after which he had a job for a short time in New York. Then he came to San Francisco to be with his father. He lived with his grandfather in New York, but he never lived with his father except in Chicago for a short time, after which he went back to New York and continued to live with his grandfather, Joseph Durbrow.

As the agent for Parrott & Company Bank, my grandfather, Joseph Durbrow, Jr., represented the Parrott interests. He was a director of the Spring Valley Water Company and the San Francisco Gas Company and various cable railroad companies in San Francisco and he was quite a well-known man at that time in San





Durbrow: Francisco. I think that's all about my grandfather Durbrow. He died in 1888.

My mother came from the old Dutch of New York. Her mother, my grandmother, who lived with us, used to recite her Dutch ancestors, just for us children, back to Aneka Jans who owned Trinity Church property in New York City. We didn't keep the record, very foolishly, so we don't know very much about the old Dutch ancestors, except that they came to New Amsterdam in the seventeenth century.

Then, on my mother's father's side it was Welsh and that goes way back. They came from Wales around 1700, and one of the brothers, not my ancestor, but his brother, was the first president of Yale University. He was a Welshman named Abraham Pierson, and his statue is in Yale Yard today.

My mother came to California in '52. Her father, my grandfather Pierson, came in July '49, so I'm entitled to be a member of the California Society of Pioneers, which I am. He went back to New York in '51, to bring his family out. While there he contracted smallpox. They had already purchased their tickets to come out to California. My grandmother, who was a strong character, who knew her way around all right, went down



Durbrow: to get her money back from the tickets because of the smallpox. They said, "No, nothing doing." They wouldn't return the money for the tickets. So she said, "All right, I'll bring him down and we'll go anyway." So she got her money back. (laughter)

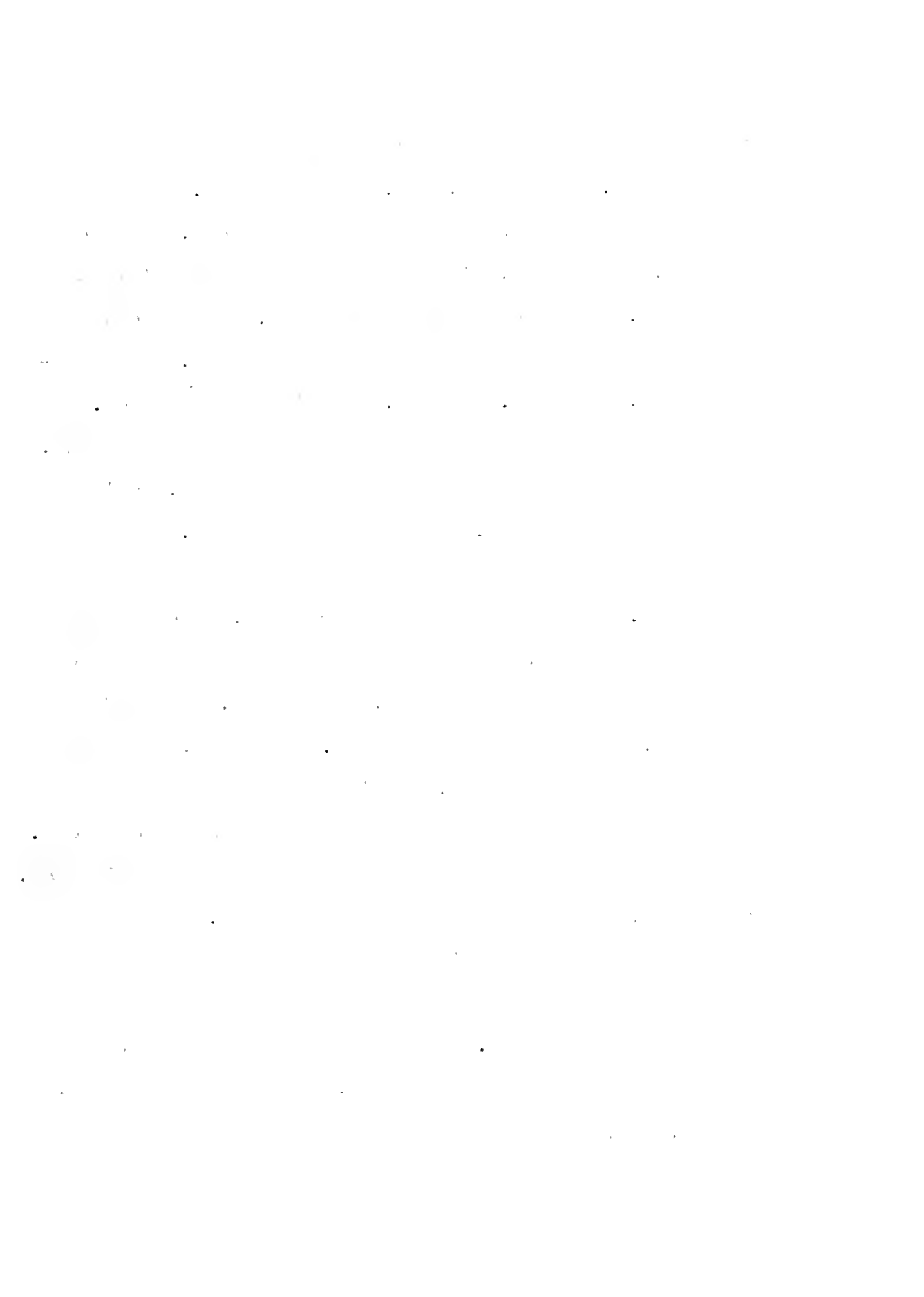
My grandmother really ran her family. My grandfather, Joseph D. Pierson, was kind of a dreamer. My grandmother earned money in New York as a flag maker, which was quite a profession in those days, making flags of all sorts. It was a funny thing. My mother and father went back to New York some time in the 1920's. They found this neighborhood, which is in lower New York, where my grandmother lived and made flags and there was a sign, "So and So, Maker of Flags," fifty years afterwards. New York, with all its growth since 1852, hadn't changed as to that neighborhood and there was still the flag maker there.

Baum: I take it your parents were married in California then.

Durbrow: Oh yes, they were married in California.

Baum: What was your father's occupation?

Durbrow: When he first came to California in '56 he was in the warehouse business. Then he was an accountant, and was sent up to North San Juan, up above Nevada City, in '67, as secretary for a water company that supplied



Durbrow: water for hydraulic mining. I ran many of those same ditches in later years. The president of the company was Alpheus Bull, a very well-known Californian. He became president of this company and sent my father up there to straighten out the accounts and be secretary of the Eureka Lakes and Yuba Consolidated Water Company. Later Bull lost control of the company and my father returned to San Francisco in '68. He was only there a little over a year. After that he became secretary of several of the Comstock mines, the Gould and Curry mine in particular. He was secretary of various mines in Nevada and California until his death at ninety-two years of age in 1929.

Baum: Then he didn't actually do mining himself. He was on the financial end of it.

Durbrow: He was the secretary in San Francisco, and as secretary he knew and had contact with most of the well-known characters of the Comstock Lode, like Fair, and Mackay and Flood. They were people that he knew quite well.

Baum: I was wondering what your father's interests were. Did he like to read or...sports?

Durbrow: He was a great reader. As a young man he was quite a sport too. He liked boating particularly. They had

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

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4. The fourth part discusses the challenges and limitations of data analysis. It highlights the need for careful interpretation of results and the potential for bias or error in the data collection process.

5. The fifth part provides a summary of the findings and conclusions drawn from the analysis. It identifies the main trends and insights, and offers recommendations for future research and action.

6. The sixth part includes a list of references and sources used in the document. This provides a clear path for readers who wish to explore the topics in more depth.

7. The seventh part contains a list of appendices, which include additional data, charts, and supporting documents. These are provided to give readers a more complete picture of the research and its results.

8. The eighth part is a list of footnotes and endnotes, which provide further details and clarifications on specific points mentioned in the main text.

9. The ninth part is a list of acknowledgments, where the author expresses gratitude to those who provided support and assistance during the research process.

10. The tenth part is a list of contact information for the author and the organization, allowing readers to reach out if they have any questions or need further information.

Durbrow: a boat, an eight-oared boat, on San Francisco Bay. And then he also liked hunting. I recollect a picture, when I was a boy, in my room of some well-known men in San Francisco who were on a hunting party. He was also a charter member of the Olympic Club of San Francisco. There were 22 charter members and he was the last to die. Of course, he sobered down when he married my mother. (laughter)

My mother and father were quite religious. My father was brought up as an Episcopalian, as most of the English were. My grandmother on my mother's side was of the Dutch Reform Church in New York, which is similar to the Presbyterian Church, and when they came to San Francisco in '52 they joined the Presbyterian Church. And so my mother was a Presbyterian and my father compromised, and he became a Presbyterian too. (laughter) And he became rather a well-known Presbyterian. He was treasurer of Calvary Church in San Francisco for a long time. They were not fanatically religious but brought the family up to attend church.

Beum: What was your mother's education?

Durbrow: My mother went through primary and grammar schools in San Francisco and entered the San Francisco High School when it was first organized and graduated from





Durbrow: it. That was all, she didn't go any further than that.

Baum: And what was your father's education?

Durbrow: My father's education was private. He went to private schools in New York and Connecticut and New Jersey. He was going to Columbia University but he came to California instead.

Baum: What were your mother's interests?

Durbrow: Mother was very much interested in social work. She was president of Buford Kindergarten Association, one of the early private kindergartens, which of course no longer exists. Most of her interests were of that sort. She was quite social, with many friends. She was a well-educated woman.

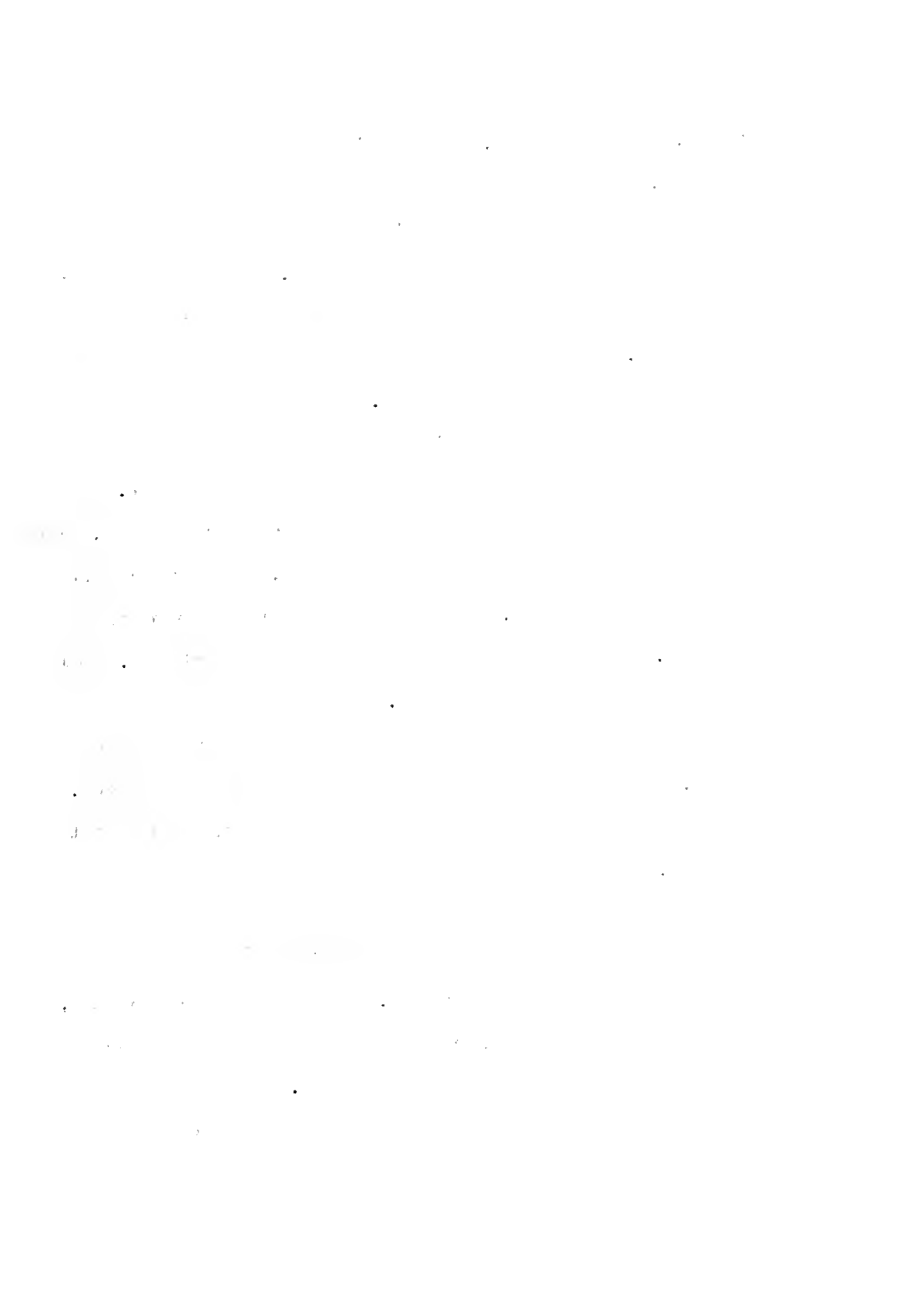
Baum: Could she help your father in his accounting work?

Durbrow: No. There was no meeting of the minds in his work. Father had his work and he was quite positive about that.

### Childhood in San Francisco

Durbrow: I grew up in San Francisco. I was born December 10, 1876 in San Francisco on Washington Street between Polk and Larkin and grew up there.

Baum: How many brothers and sisters did you have?



Durbrow: I had three brothers and two sisters. I'm the youngest brother and my sister, Mrs. Clara D. Buckbee, is the youngest sister. The oldest brother was Pierson, then Charles Joseph, and then there was Katharine and then there was Alfred, named after my father, and then I came, and then my sister Clara.

Baum: And where did you all attend school?

Durbrow: We all attended school in San Francisco. All of us boys went to the Clement Grammer School, which is now no longer existing. That was on Geary Street near Jones. I started, as did my brother Alfred, in the Pacific Heights School in San Francisco but only stayed there for a few years because my father didn't like the teaching. So we went to Clement Grammer, where my two older brothers had graduated.

Baum: How did all you girls and boys get along together?

Durbrow: Oh, we got along all right. Of course my older brothers tried to lord it over us younger ones, but we managed to make a go of it.

Baum: You say your grandmother lived with you?

Durbrow: My grandmother Pierson lived with us until she died. She died when I was about 12 years old...

Baum: And I take it your grandfather had died before that?



Durbrow: No, my grandfather Pierson lived to be 92 and he lived up the street. He was something of a recluse. He had a shop. He was a cabinet-maker. He made wonderful things. But he was a recluse, and loved to study and read. That was his life. He was well-supported by my uncle who was well-to-do and my father. My mother owned the home where he lived. They were not divorced but separated. My grandfather never came down to our house regularly until my grandmother died. Then each week I'd bring him down for dinner on a Thursday night. I'd bring him down the hill on my arm and so I learned quite a little about him. He was quite an interesting old man, although as I say, he was kind of a recluse. Never much a supporter of his family.

Baum: And a dreamer you say.

Durbrow: And a dreamer. Before he came West he joined up with a Horace Greeley sponsored colony in New York.

Baum: What did your brothers and sisters do when they grew up?

Durbrow: Well, my oldest brother was an insurance man, employed by the Aetna Insurance Company. When he retired he was the oldest employee in San Francisco of the Aetna Insurance Company. He retired when he was 70 and he



Durbrow: became an insurance broker. He kept his offices, which were supplied him by the Aetna Insurance Company, in the Mills Building in San Francisco.

Baum: You mean after he retired at 70?

Durbrow: After he retired, yes, he still remained a broker. He always went to his office.

And my brother Charles was with Selby Smelting and Lead Company. He went there right from high school, as my older brother went very shortly after high school into the insurance...and neither of them had any other job, just what they first went into.

My brother Charles became secretary of Selby Smelting and Lead Company, which later became the American Smelting and Refining Company, which company acquired it. It's a national concern. But Selby Smelting and Lead Company was a very well-known San Francisco local company. One of San Francisco's pioneer companies. They used to smelt the silver and gold that came from the mines and turn the bullion over to the mint.

My father was a stockholder of Selby Smelting and Lead Company. He also represented certain mines which sent their ore and concentrates down. He used to go across to the Selby Smelting and Lead Company

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Durbrow: at their place near Crockett on Carquinez Straits to see if shipments were properly sampled.

Baum: Is that how your brother went to work there?

Durbrow: Of course, my father knew all of the Selby people, which probably helped. The head of the company was A. J. Ralston, the brother of W. C. Ralston, the early day banker. I knew him quite well. A. J. Ralston was very highly thought of in San Francisco. My brother was head of the ore purchasing department and later became secretary of the company and remained there until he retired.

My brother Alfred was not a very good student. He did not go to high school but became a salesman for the Cowell Cement Company, and when he died at 72 was employed by the Southern Pacific Hospital in San Francisco. He was a member of the Olympic Club, was a good teller of stories, and very popular with a large circle of friends.

Baum: And your sisters married, I suppose?

Durbrow: My oldest sister married W. W. Sanderson, who was at one time one of the supervisors of San Francisco at a very interesting time in San Francisco's history. San Francisco had just gone through the terrible scandal of the Schmitz and Ruef time and a man named Taylor



Durbrow: was made the mayor of San Francisco and he selected his own board of supervisors and my brother-in-law was one of them.

Baum: How come your brother-in-law was selected?

Durbrow: He was a friend of Taylor's and a well-known attorney. He was not particularly prominent, but he was very well-known and well-liked.

Baum: Did he favor the Hetch Hetchy purchase or not?

Durbrow: Oh yes, very definitely. San Francisco had already purchased the Spring Valley Water Company. Hetch Hetchy was looked to as a future source of water. They didn't actually purchase it, but the Taylor board laid the foundation for its purchase and did a lot of other forward-looking things in San Francisco. It was a very fine board of supervisors.

My youngest sister married Spencer C. Buckbee, who organized the firm of Shainwald, Buckbee Company, which later became Buckbee, Thorne & Co. in San Francisco. A well-known real estate firm.

Baum: It sounds like none of your brothers went to college. How come you decided to go?

Durbrow: Well, I went to college because I just wanted to go. Many of my intimate friends were going to the University of California and I wanted to go. At first my



Durbrow: father didn't want me to go to college because he thought that I was going just to have a good time, which was probably true... (laughter) But anyway, my brother Charles stepped in and offered to pay part of the expense and kind of shamed Father into it. And of course, my father took it over very shortly. But anyway, that's the way I started to college.

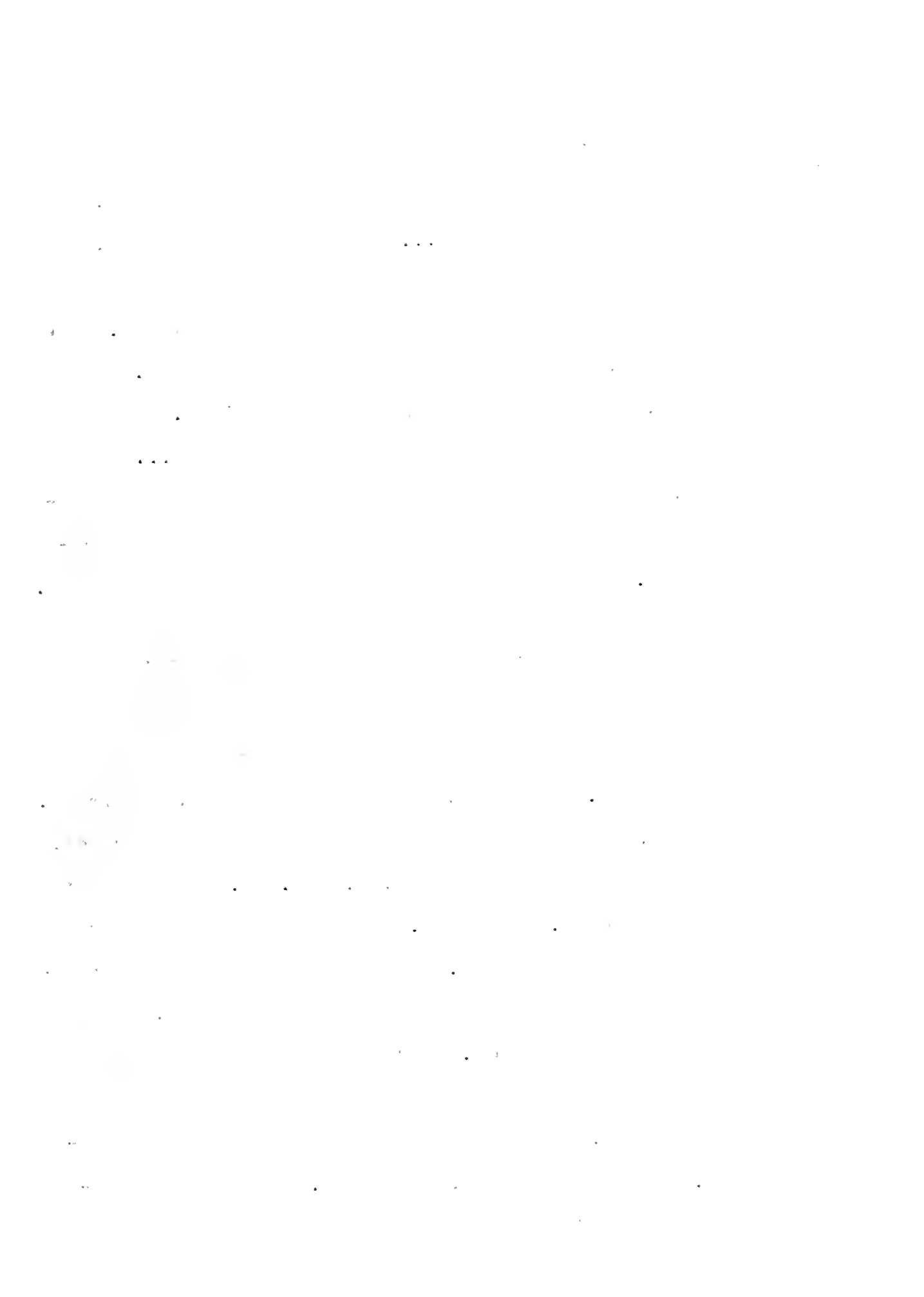
Baum: Why did the select the University instead of...

Durbrow: Well, I selected the University because my very intimate friends in high school were all going to the University. Very few were going to Stanford at that time.

#### Student Days at the University of California

Baum: Why did you choose engineering as a profession?

Durbrow: Originally I intended to go into law when I was in high school. My uncle, my mother's brother, William M. Pierson, was a very prominent lawyer in San Francisco, the first attorney of the P. G. & E. Co. and the writer of the James G. Fair will. I intended to study law and go into his office. And then one day my father invited to dinner a mining man from Mono County, a very interesting character. And he got to talking to me about mining and the need for mining engineers and right there, I decided I would become a mining engineer. I don't know why, but I did. He was an enthu-



Durbrow: siastic sort of man and that's the reason I became a mining engineer.

Baum: Are you glad you became an engineer instead of an attorney?

Durbrow: Well, that's a moot question. I don't know. But I've had a very interesting life as an engineer. Not as a mining engineer although I was connected for a time with mines, particularly with gold dredging, but I never practiced much actual mining. In a very few years I got into water and irrigation which has been my life work.

Baum: How did you like your time at the University?

Durbrow: I enjoyed my university life very much. I have realized since that it was the best and most care-free time of my whole life.

I was a good student. I was a "B" student right straight through. Very few "A's" and no "C's" that I can remember. Mathematics came very easy to me and I have always said I got through rather too easily.

Baum: So you didn't have to work too hard for those "B's".

Durbrow: No. I didn't have to work too hard. The only time I came near failing was rather an interesting thing. In my junior year I got into quite other activities. And when I came to take the examination for a hard course,





Durbrow: my mid-year, which was Analytic Mechanics, I was just worn out from too many extra-curricular activities. Whether I was sick I don't remember; anyway, I turned the paper in and there was nothing on it.

Then after that I was very much worried. I passed all my other examinations and got good marks but on that one I just couldn't do it. And a friend of mine, who became a great friend, Karl Krug, who was in my class in Engineering also had failed in the examination so he went over to find out about it. And Professor Raymond, whom I thought a great deal of, told him, "Krug," he said, "you better quit. You can't make it. You haven't got the background to get through this course." So he quit the University although he became a very well-known mining engineer afterwards. But then Krug said, "How about Durbrow? He wasn't feeling well that day." "You tell Durbrow to forget it. He can make it all right," he said. "Tell him to come and I'll give him another examination." So that was all right, and I passed easily.

Professor Haskell (Mellen Woodman Haskell) was a mathematics teacher. Of course, we knew the teachers personally in those days. Then there was Professor Rising (Willard Bradley Rising) whom I knew very well.



Durbrow: He was a very well-known professor of chemistry. Matter of fact, it was at Professor Rising's house that I proposed to my wife.

Baum: Then you knew your teachers quite well?

Durbrow: Oh yes. We knew them well, and of course the Rising girls--there were two girls in the Rising family--they were great friends of my wife. But there was a spirit of friendliness and community feeling in the University at that time. It was a smaller college, of course. Some of the classes were fairly large like Professor LeConte's in geology. Professor LeConte had a very large class. It was merely a lecture class. It was a wonderful course.

Baum: Did you take that?

Durbrow: Oh yes, I took that because geology was one of my subjects. And then Professor Lawson, Andrew Lawson, was also my teacher in geology. I thought a great deal of him. He was a very fine teacher. He became a very noted geologist...all over the United States in fact. But Professor Joseph LeConte's name probably goes down as one of the great geologists of that time.

Baum: Very popular teacher too.

Durbrow: Very popular. Professor John LeConte was dead before I went to college. Professor Joseph LeConte had a son,



Durbrow: Joseph N. LeConte, who became professor of engineering. And then one of the professors who gave us probably more...one of the best courses and yet one of the hardest courses in the University was the course in Analytic Mechanics, which was given by Professor Frederick Slate and Professor William Raymond. The two of them together. One gave the problems and the other gave the theoretical...

As to Professor Christy, head of the mining department, I don't think he was a particularly inspiring teacher. He never struck me so.

Baum: What did you think of the library there?

Durbrow: You see, I was a mining engineering student and we didn't use the library very much.

Baum: Did you have your own engineering library in the Engineering Building?

Durbrow: Mining Engineering generally was in its infancy at my time. As to other engineering there was only one man registered as a civil engineer in my time. I suppose there were twenty electrical engineers and some few mechanical engineers, and there were twenty-two of us mining engineers who graduated.

Baum: That was the big department of the Engineering Department...

Durbrow: No, I think the Electrical department was... electri-



Durbrow: city was coming to the front at that time in California.

As a mining student we had a lot of civil engineering, and as a matter of fact, I'm a licensed civil engineer in the state of California today, number 69.

Baum: I was wondering if you had much practical work in your engineering course or was it mostly theoretical?

Durbrow: My engineering course I don't think was particularly thorough in those days. The engineering courses are today much better in preparing a man for his profession. I think the background was good, the mathematical and chemical and physical studies were good. As I say I got no enthusiasm for going into mining itself when I took the mining course. Of course, after all, a person educates himself largely after he gets out of college. College gives him his basic background and his later work and experience really educates him. I know men in my class at college who were not good students but became very fine engineers later, but I think it's largely because they study and gain experience after they get out of college with the background they got from college.

Baum: Were the students serious about their professions?

Durbrow: Oh yes, I think that's true. In my time nobody went





Durbrow: to college except when he was headed for a profession of some sort. Very few went just to get an education.

Baum: Were there many play boys there?

Durbrow: Very few. As I remember even the fellows who were rolling in money and were sort of play boys, most of them had objectives. They were there to educate themselves as engineers, or attorneys or something of that sort. We had a good many in my time who became prominent attorneys and there were many who became prominent engineers. One of my most intimate friends in college, and in high school too, became the head of the San Francisco Water Department as an engineer, Nelson Eckart. He's still living. He's retired. There were others who were studying the basics to become doctors. One of my most intimate friends was a doctor, Henry Walter Gibbons. He became quite a prominent doctor in San Francisco and later Sacramento.

Baum: Well, you had to take some general education courses, didn't you?

Durbrow: Not many.

Baum: Mostly they were straight technical engineering?

Durbrow: Yes. That is one criticism I have, that we were not given enough general education. I think I took only one English course which was a basic English course.



Durbrow: We didn't think much of it. Otherwise there were no general courses.

Baum: How did you meet these fellows who were later to become attorneys and doctors?

Durbrow: Oh, the college was small in that time; everybody knew nearly everybody else in the class. I started in with a class of 400 people and graduated in a class of 200. And of course the upper classes, being smaller, I knew most of them. And particularly members of other fraternities, you'd know them quite well.

Baum: Were there many girls in the University then?

Durbrow: Well, yes, there were a good many girls in the University, not as many as boys, but there was a good sprinkling of girls. Most of the girls were going to be teachers.

Baum: What did you do for fun?

Durbrow: Oh, I had my extra-curricular activities. I was a T.N.E. (Theta Nu Epsilon) which was a kind of secret Sophomore society which wasn't known until you became a Junior, because you got into all kinds of activities you shouldn't have. Then I was a Skull and Keys. And also my fraternity was Phi Gamma Delta, known as the "Fijis."



Marriage

Durbrow: Oh, I had a good time. In my Junior year, the principle activity I got into mostly was the Junior Day and the Junior Farce. A very intimate friend of mine, Harold Symmes, wrote the Junior Farce. It was called the "Duke of Oldenburg." I was the hero of the farce. The girl that I married was the heroine. Of course, I had known her for some time because I used to meet her at the Presbyterian Church in San Francisco, but not well. I remember very well walking up Stiles Hall steps. I didn't know what part I was going to take in this play, and we were just going up to the first rehearsal. As I came up to her, I turned to her and said, "And what part have you in this farce?" She looked at me astonished and said, "Why I'm the heroine." And I said, "What part have I got?", and she said, "Why, you're the hero." (laughter) And that was the first meeting and I fell in love right there. And that was the girl I married. It was quite a college romance.

Baum: What was your wife studying?

Durbrow: My wife only went as far as the Junior class. She got Junior standing, that's the reason why she could become a member of the American University Women. But then in my Senior year, she was in Boston, studying to



Durbrow: be a kindergarten teacher. And I think she went to Boston so as to leave me alone and to decide what she wanted to do. So it was quite a year of letter-writing.

Baum: I see. You graduated in 1899.

Durbrow: 1899, and she, just before I graduated, came out from Boston and we became engaged. Class Day, which is the great day--I guess it is now, isn't it--anyway, our engagement was announced. It wasn't supposed to be announced, but those kind of things leak out. Wherever we went, to different houses, everybody was out to congratulate us.

Baum: When did you marry her?

Durbrow: I married her just the year after I graduated. We were married in October 1900, and our daughter Terrill was born in November 1901, in San Francisco.

A Family of Five Children

Baum: What was your wife's maiden name?

Durbrow: Blanche Terrill.

Baum: Did she teach kindergarten after you were married?

Durbrow: No, she never taught.

Baum: What were her particular interests?

Durbrow: Hers was raising a family. We raised a family of five





Durbrow: children. And she was a very wonderful person and mother. She came from very interesting people too. Her mother was a teacher and graduated from a school in New Hampshire. And then she came out here and married Mr. Terrill, who came from Kentucky. Her maiden name was Bailey and they came from New England. He was from Kentucky so my wife was a mixture of southern Kentuckian and New England.

Beum: What was your wife's father's occupation?

Durbrow: He was a farmer in Kentucky but came to California in 1849. He came here to mine gold and he was successful enough to go back into Missouri where his people had moved from Kentucky and buy a ranch, a section of land, and then he was a judge back there; not being a lawyer, I imagine a municipal judge or something of that sort...justice of the peace, I don't know what it was. But anyway, later he came out to Davis, then Davisville, California, where my wife was born, and established first a general store which, I think, must have been in the late fifties, probably, or the early sixties, I'm not sure. But first he established a general store. Then in 1876 he built some brick buildings there which I still own...

Beum: In Davis?



Durbrow: In Davis. Then he gave up that and went into farming up near Willows. Not the property that we later farmed but property leased from the Glides. Do you know who the Glides were?

Baum: No.

Durbrow: He was a very large landowner in the Sacramento Valley. Mrs. Glide, his widow, was a big philanthropist. Robert Terrill, my wife's father, farmed part of his property and did very well. He died when my wife was eight years old. He knew he was going to die so he bought his wife a piece of property in Santa Cruz, where my wife's uncle, Dr. Bailey, was living. It was home to her mother and that was where my wife was brought up. She lived there till she was about eighteen years old. Then she came to San Francisco after her mother died.

My oldest daughter was born in San Francisco in 1901. Her name is Terrill. She didn't go to the University. She went to San Francisco State College. She had polio when she was about 17 years old. She was married when she was 20, and went to Alaska to live. Her husband, Thomas M. Donoho, a graduate of Stanford, became a very well-known attorney in Alaska and she raised her family in Alaska. Terrill has three boys.



Durbrow: My second daughter, Katharine, was born in Oroville in 1903. She graduated from the University of California and became a high school teacher and is now living in Seattle, married to a professor. His name is Ross, T. J. Ross. No children.

Then, my third child was William Jr., who was born in Oroville in 1906. He is married to Gladys French and has four children. He lives in Sacramento and is an engineer with the State Water Department.

Baum: Oh, he is.

Durbrow: Yes.

Baum: Quite a water family.

Durbrow: Yes, a water family.

Then, my fourth child is Robert Terrill and he has been married twice. By his first wife he has two boys that are now fairly grown and by his second wife has one child. Both my sons were captains in the army in the second World War. Bill was injured as his company was loading supplies at Fort Ord and was unable to go over seas, so he stayed on the Pacific Coast in the Engineering Department of the army. Robert was an officer in the Cadets at Berkeley, graduated a lieutenant and he went all through the war. Never in any very large engagements, except the Battle of the Bulge. He has kept up his standing in the army and is now a major in the Army Reserves. But



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Durbrow: I might say that before he went to war...he first went to Davis and put in two years of college at Davis, then went to Berkeley and graduated from Berkeley in agriculture. Then he took a post-graduate course at California Polytechnic at San Luis Obispo. After he came back from the war in 1946 he was appointed as executive secretary of the Irrigation Districts Association and has been such ever since. Since he has been with the association it has grown largely.

Then my youngest child is Cecile, Blanche Cecile, named after her mother. She married a mining engineer named Robert E. Baker, also a graduate of the University and she also is a graduate of the University. They live now at Long Island in New York. She has been all over the country and Canada, as a mining engineer's wife. They have two children.

Baum: You have quite a few grandchildren.

Durbrow: I have twelve grandchildren and six great-grandchildren.

#### First Jobs--A Mining Engineer

Durbrow: The first job I had was at a copper smelter with the Mountain Copper Company, Ltd., in Shasta County, as a chemist. I got that job through Professor Haskell. He recommended me. Professor Haskell and possibly

....



Durbrow: Professor Rising also. I was with the Mountain Copper Company for two years and I was married while there. I liked the job in the smelter very much and I think should have probably stayed there as I was due for advancement.

Baum: This was your mining engineer experience?

Durbrow: Yes, but it was in metallurgy rather than mining. As I was not making much money in that job I accepted an offer from Selby Smelting and Lead Company to go to the west coast of South America on a trip to induce the shipments of ores to California. So I went to South America in April 1900 and came back just before Terrill was born. I left my wife here as she was expecting the baby. She lived at my father's house. I spent six months in South America. A very interesting trip.

The two people who had been sent before both accomplished nothing for the company, but my trip was successful in getting shipments of ore to Selby Smelting and Lead Company. Well, I not only went for Selby but also for the Tacoma Smelting Company, of Tacoma, Washington. I represented both companies.

Baum: With the mission to get ore sent to San Francisco?

Durbrow: Or Tacoma. Most of the ore from the west coast of



Durbrow: South America was shipped to Germany, to the East Coast, to England, and probably France too...and I had to know all those different monetary systems so that I could tell them what they would gain if they shipped to the West Coast.

Baum: You say you were successful.

Durbrow: Yes.

Baum: Do you have any opinion as to how you were able to persuade them to send ore when ore had not been previously been coming this way?

Durbrow: It may have been just the times. South America as you know is very often mixed up in various revolutions. When I got there it was a peaceful time and I met the right people and I guess I did a fairly good job of inducing them to try to ship to California and to the state of Washington.

Baum: Was there any price factor in there?

Durbrow: Yes, the matter of price and shipping costs all had to be considered. Also, one of the reasons I was successful was that there was a new line of ships at that time sailing from San Francisco to South American ports. It was English owned. That helped because it was direct communication.

Baum: Well, did these ore shipments continue after you left the country?



Durbrow: Well, for some years. I don't know how long...I left the company a little time later. The trip did some good for my employers.

It was a very interesting trip. While I was there I became very friendly with the head of the railroad that went up from Callas to the summit of the Andes, where it goes through the Galera Tunnel. I made two trips with him and on the second trip I was asked to look at a mine near the summit. I didn't know much about mining, but had been studying smelting and I had intended to stay in that business...

Baum: Is that what you were doing for the Mountain Copper Company?

Durbrow: Smelting, yes. At that time the people who owned the mine engaged me to buy a smelter in California and to ship it to South America and to install it down there, which I considered myself capable of doing. But I didn't know anything about the mine. In other words, I hadn't been in mining enough to expertly say whether a mine is a good mine or not. So I said I would hire a man to go down and tell them about the mine and about the development of the mine. They thought enough of the mine to put up the money to buy a smelter.

Baum: They had no engineers down there?



Durbrow: Well, they had engineers, but not as good as ours.

So I came up here. I intended to send a man from the Mountain Copper Company whom I knew well and was quite intimate with, but he had taken another job. So at that time my friend, Krug, was available and I sent him. They liked him very much. He went over the mine very thoroughly and turned it down. And we both lost our jobs. (laughter) I had to turn down all the contracts, return and pay for such parts of the smelter as had been partly constructed.

Karl Krug

Baum: Yes, you mentioned your friend, Karl Krug.

Durbrow: Yes, Krug and I were classmates. He was a great baseball player, one of the best players California ever had. When he was quite a young man, his father, Charles Krug of the Charles Krug winery, died. His father was known as the father of wine making in California.

I knew the family very well. There were three girls and this one boy. At the end of our Freshman year Krug and I went up to Grass Valley to work in the mines. I was a novice and he had worked in the mines before and knew something more about their operation. We worked as laborers in the mine. At the end of our Sophomore year we went up there again and worked in





Durbrow: the mines again during our summer vacation.

Krug didn't finish college. He failed to pass in the Junior year and was advised not to continue because he didn't have the necessary preparation in mathematics to graduate as an engineer. He went to Alaska and stayed for several years, until 1900.

The I sent Krug to South America to look over the mine I mentioned. When he turned that down, we were both out of a job. I went back into Selby as an assessor for about a year. He went up to Oroville and became an engineer for the Lava Beds Dredging Company. Shortly after he got up there he induced the people who owned the property, who also owned the Oroville Water Company and the Oroville Light and Power Company, to invite me to become the engineer and manager of those properties. At the time I was with Selby Smelting and Lead Company. I went up and became the engineer and manager of the Oroville Water Company and the Oroville Light and Power Company, and that's the way I happened to become interested in water. It was largely through Krug, who, in returning the favor of my sending him to South America, that got me the job.

Baum: What happened to Krug after that?

Durbrow: Krug became a very well-known dredge operator, gold



Durbrow: dredging. He lived until about 1911 and then died of a cancer which he thinks he got by a ball hitting him in the side and causing a bruise.

Baum: You say his father died. Did the Charles Krug winery go out of the Krug family?

Durbrow: The Krug family failed and the property went into the hands of J. K. Moffitt, who was a friend of Charles Krug. Moffitt owned it for many, many years. I don't know whether he sold it before he died or not. It then went into the hands of Mondavi & Sons. It's the same winery, rebuilt with additions, built by Krug, the same vineyard, but it's now operated by Mondavi.

Entry into Water Engineering and Management--  
Oro Water, Light and Power Company

Durbrow: So through Krug I was employed to go to Oroville as the engineer and manager of the Oroville Water Company, and the Oroville Light and Power Company, and I might say that I've been interested in water ever since. I was the manager and engineer of these companies. Then my employers, who also had large interests in gold dredging, bought out the other interests in the water company and the power company and consolidated and became the Oro Water, Light and Power Company and then later it was renamed and called the Oro Elec-



Durbrow: tric Corporation. Under the Oroville Water Company, and the Oroville Light and Power Company, when they were consolidated, I built two power plants on the west branch of the Feather River, which are still operating. They belong now to P. G. & E. Then after I got through there, I was transferred to an office in San Francisco and I lived in Berkeley for seven years.

Baum: This is while you're still working for the same company?

Durbrow: Same company, from 1908 to 1913 I was in Berkeley as a consulting engineer. I traveled all over the western part of the United States looking for dredging properties or water properties.

Baum: They purchased properties all over the West Coast?

Durbrow: Well, no they didn't. There was very little property purchased. Some dredging property that I recommended, they did purchase. But most of it, they'd look at, but bought very few.

Baum: But they were planning to expand?

Durbrow: They were trying to expand in the power business. They built a steam plant in Stockton and intended to build a great big plant up on the Feather River. I had done quite a little engineering work up on the Feather



Durbrow: River and on other streams for the company.

Baum: Where did they get their money? Was this from the sale of power mainly?

Durbrow: No, all from dredging. Gold dredging.

Baum: Oh, so they were still mainly gold dredging.

Durbrow: And also the two power plants that I had built were making money, but not enough to do all this work. Then they sold a big bond issue under Oro Electric Corporation. That was their undoing.

Baum: This was for power expansion, that they sold the bond issue.

Durbrow: Yes. And as those things go, they ran into a terrible mess. And I got out. As a matter of fact, I was a stockholder in the Oro Water, Light and Power Company. And I sold my stock. And for a time I got out of the company, but I came back to it. The president didn't like that. He said that I didn't have confidence. I saw it was going bad. I sold at a good profit. I made some twenty thousand dollars out of the stock.

Baum: You sold your stock but you continued to work for them, is that it?

Durbrow: Well, I left the company for a while after I sold my stock, but they wanted me to come back.

While I was out of the Oro Water, Light and Power





Durbrow: Company for part of a year, I went into the contracting business and formed a partnership and built some ditches in the Madeline Plains up in Northern California. That's about all there was to it. I didn't make any money and I didn't enjoy the experience very much, but it was a fill-in while I was away from the Oro Water, Light and Power Company.

Baum: What year did you sell your stock? Do you remember that?

Durbrow: Oh, I sold my stock about 1913.

Baum: Was this when they were building the Stockton power plant?

Durbrow: Well yes, they were building the Stockton power plant and they were going to do a lot of other things that I did not approve of.

Baum: Why did you think they were getting into a mess?

Durbrow: I could see it coming about.

Baum: Apparently you were right. But what made you think so?

Durbrow: Well, they were over-spending themselves. They were spending more money in San Francisco on the general offices than they were in the field building things. It looked to me like a phoney transaction. In other words, nobody was accused of stealing money but it was simply poor financial management by the president



Durbrow: of the company. I wasn't manager at that time. I was just a consulting engineer but I could see how things were going. And I was pretty close to the president; I knew him pretty well. He was very friendly to me and I used to go down to his house quite often. But I didn't like the way he was operating. And I told him so. So finally I got out in 1915.

Baum: I think in those years, weren't a lot of power companies competing with each other?

Durbrow: Yes, they were. It was dog eat dog at that time. There was the Northern California Power Company that was organized by some people up north whom I knew. And then this company, and oh, there was a company on the Stanislaus River, and then there's the San Joaquin Light and Power Company. And they were all more or less competing. And as I say, it was dog eat dog. It was considered good business if you could do it, to go into another person's territory and steal all their customers, underbid them, or in some way force them to sell out. And that continued until the Railroad Commission was given greater powers, It was still called the Railroad Commission, but they were given the powers of a public utility commission and later they were called the Public Utility Commission.



Durbrow: After that, things became quite different.

Baum: They didn't let you go in and steal another company's territory.

Durbrow: Oh no,...your rates were controlled, your territory was controlled, and everything was controlled.

Baum: Did the Railroad Commission have anything to do with the failure of the Oro Electric Corporation?

Durbrow: Not as I remember. The failure of the Oro Electric was simply that the people became critical of the financial set-up and the bonds went down in price and finally the P. G. & E. Co. took it over.

Baum: Back when you were the manager, was it at that time that it was a smaller operation?

Durbrow: Yes, it was a smaller operation.

Baum: And they were doing gold dredging?

Durbrow: We supplied our own gold dredges with power, and some other gold dredges with power. And also we supplied the town of Oroville with power.

Baum: Did you supply water?

Durbrow: Yes. We supplied water to the town of Oroville as well as to some gold dredges.

Baum: Were you in the irrigation business too?

Durbrow: Yes, we were in the irrigation business. Across the river from Oroville is Thermalito, a citrus colony.



Durbrow: And we supplied water to them. It was a pipeline proposition. So at that time I was in the water business.

Baum: Were you in the gold dredging end of the business?

Durbrow: Well, I was to some extent. When my friend, Krug, died...he died quite young, before all this trouble... and I was asked by the president of the company, to more or less look after the dredging in a general way. I wasn't in charge of the gold dredges directly, but I used to go up and consult with the superintendents and suggest any changes. I was kind of general manager and that was for a short time. That was before I got out.

Baum: You mentioned before that out of the Oro Water, Power and Electric Company came the Table Mountain Irrigation District and I wondered if you could fill in that for me?

Durbrow: Well, the Oro Water, Light and Power and Company owned the Miocene Ditch which took out of the west branch of the north fork of the Feather River and, after going through two power plants, was the source of water for not only supplying Oroville with water but Thermalito, which was an irrigated area, with water, and it also supplied the area that later became the Table Mountain





Durbrow: Irrigation District. In fact, it wasn't irrigated at that time, but we did serve some little water from the ditch.

The Miacene Ditch is the ditch which had been built by the early mining interests for hydraulic mining near Oroville, Thompson Flat area mostly. When hydraulic mining was stopped then the Miacene Ditch was used as a purveyor of water for the Oroville area, and it was on this ditch that we built the two power plants, the Lime Saddle Power Plant and Coal Canyon Power Plant, which are still operating and belong now to the P. G. & E. That power was used not only to supply Oroville but it was used also to supply our dredges and some others with power and the water from the ditch was also used to supply some of the dredges with water, and for various other purposes that water was used for.

There were two sources of water in Oroville. One was the Oro Water, Light and Power Company and one was the Palermo Water Company, which was owned by the Hearst interests. They used it for irrigating around Palermo, which is south of Oroville, and also to supply a certain small portion of the city of Oroville. During my time we purchased the Palermo Water Company, that is, the portion of the Palermo Water Company that sup-



Durbrow: plied part of Oroville. So we supplied all of Oroville after that.

Baum: The competition between two companies must have been disastrous as far as rates were concerned.

Durbrow: No, they didn't compete. They supplied separate areas. But when we took it over, we supplied all the town of Oroville.

Baum: Do you know how the Table Mountain Irrigation District came to be formed?

Durbrow: That was formed by getting water from the Miocene Ditch or its extension known as the Powers Ditch. As the country grew up, they wanted to irrigate a larger area and they formed an irrigation district. It's a small district. At the present time it is owned by one man.

Baum: The whole district? You mean all the land in the district is in the hands of one man?

Durbrow: Yes. One man. It went through various re-organizations. The Table Mountain Water Irrigation District went into default, I believe, on its bonds, and then it was purchased by one person who took it all over. I don't know his name.

Baum: To get back, first of all the Oro Water, Light and Power Company was a fairly small operation with gold



Baum: dredging as one unit and then you were in charge especially of the water and power...

Durbrow: Yes, water and power.

Baum: And then they decided to expand into the power business in Northern California. Was that their idea?

Durbrow: Well, first they expanded in dredging to some extent. They bought other dredging properties, which was all right. And they made money. But then the president of the company thought he had enough money. He had an income of about half a million a year from the gold dredges. And he thought he would expand into the power business. And that's where he had his Waterloo.

Baum: And that's when they moved you down to San Francisco, and tried to open up large offices, for promotion mainly?

Durbrow: For promotion. They hired a man from Stone & Webster, a high-powered engineer, to be the general manager. I was supposed to be his assistant and I didn't like it at all. (laughter)

Baum: Especially if you didn't like what he was doing.

Durbrow: No, I didn't like what he was doing, although he and I were very close friends, a very fine man. As a matter of fact, when Mr. Goodwin, who was the president of the company wanted me to move to San Francisco,



Durbrow: I said, "Why move to San Francisco? This is where we have our business. This is the place where we are making our money." But he decided to move me to San Francisco. He was an attorney but he was more of a promoter.

Baum: Was he in any other business?

Durbrow: J. W. Goodwin? No. The other interest in this property was a man named Holton. And he was a heavy owner with Goodwin. And then the other heaviest owner was J. K. Moffitt. Jim Moffitt, whom I knew very well.

Baum: He was in many other businesses I think.

Durbrow: Yes, of course. Jim was a very wealthy man, a banker. He used to joke with me; he said, "You're the only fellow who made any money on this thing." But mine was a very small interest. And he sold enough of the stock to build his home over in Piedmont. So he said, "I didn't do so well, yet not too badly." But the rest of his stocks that he held went down to nothing.

Baum: The Oro Electric Company was taken over by P. G. & E. eventually, is that right? Did Goodwin go into the P. G. & E. then?

Durbrow: Oh no, he was out.

Baum: What about the other men in the company? Were they out or...





Durbrow: Quite a few of the employees went into P. G. & E. I could have gone into P. G. & E. I used to get letters from them asking me for their background, recommendations, one thing or another. Some of them went into P. G. & E. and others didn't. They scattered.

### Ranching in Glenn County

Baum: Why didn't you go into the P. G. & E.?

Durbrow: Well, I was tired of that kind of business. It disgusted me completely. I decided that I wanted to go into farming. Wanted to be more independent. And my wife had inherited a piece of property up in Glenn county, part of it, and I bought the other half for her interests from her brother. So I decided that I wanted to go up there. I put money that I had made into livestock, and the operation of the ranch, and I sank it all in the ranch.

Baum: How large a ranch was it?

Durbrow: Well, 800 acres. I enlarged it later to 1500 acres.

Baum: That was quite a lot of property.

Durbrow: Yes, it was very well known up there as a ranch but it was not successful because the agricultural depression started very shortly after we got there.

Baum: I'd like to know a little more about your ranch.

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Durbrow: Well, it was a little over 800 acres of land and it was general farming land. Most of it was very good land and a considerable part of it we put under irrigation.

We raised quite a large dairy herd, I think about a hundred head altogether. We raised hogs, we raised sheep, and we raised grain, and rice. We had some-where around a hundred acres of alfalfa. It was profitable for a while and, as my son often tells me, every department of that ranch made money; in other words we operated at a profit. But it wasn't enough of a profit to pay our overhead, which was the irrigation district taxes and the interest on our loan, so we had to borrow. Very shortly after we started, the depression came and we operated at a loss from that time on.

Baum: You say you had a superintendent?

Durbrow: Yes, I always had a superintendent on the ranch because we employed quite a few men.

Baum: What kind of labor did you employ?

Durbrow: White labor, all white labor.

Baum: Were they transients or did they stay with the ranch all the time?

Durbrow: Some were permanent and stayed with the ranch right along. They were more or less local people. We had



Durbrow: men who stayed with us for 10 years or more. They were permanent employees who stayed with us throughout the year. But then of course during the rice harvest we had to employ a great many more men, which were transients.

Baum: Did you have any problems in getting this labor or keeping them happy?

Durbrow: Oh yes, it was quite a problem in getting labor. I used to get most of it through employment offices in Sacramento, and sometimes they would send us good men and sometimes they weren't so good. But they knew me pretty well and they did pretty well for us. One problem of labor was the cook... We always kept a cook and we had different ones come every year for some years; then they'd want to go somewhere else, to another job. In general we took care of them pretty well.

Baum: A lot of the labor around there was Hindu or Oriental.

Durbrow: Not with us. The Hindus did not act as laborers usually. They ran their own properties. They were rice growers and of course they hired their own men. But while I was there there was very little Hindu employment by white people. They leased land and ran it themselves.



Baum: How about Mexican labor? Was there much of that?

Durbrow: There was practically none.

Baum: In the whole area or on your own ranch?

Durbrow: In the whole area. Oh, you'd get an occasional Mexican or Filipino or some other nationality.

When the children were growing up, we lived on the ranch. My oldest daughter, Terrill, and my youngest daughter, Cecile, were great horsewomen. They loved horses. And Cecile particularly owned several horses, kept them until we went to live in Grass Valley. The rest had various occupations on the ranch. It's very easy to make life interesting on a ranch.

Baum: I imagine they helped around the ranch too...

Durbrow: Oh yes, they did. Particularly my son Bob. Matter of fact, my son Bob during the last year we lived there was in charge of the ranch. When I moved to Grass Valley, he stayed with my wife on the ranch for one year. I used to go over weekends, and he ran the ranch.

Baum: What was your religious preference?

Durbrow: Well, we went to the Methodist Church in Willows because our friends went there. My wife and I were both Presbyterians and we usually went to a Presbyterian Church if there was one.





Baum: Your family was Presbyterian too, weren't they?

Durbrow: Yes, my family was Presbyterian. My mother and father. But Mrs. Durbrow and I later rather switched to the Episcopal Church when we went to Grass Valley.

Food Administrator for  
Glenn County--World War I

Baum: When did you start farming in Glenn County?

Durbrow: I started to farm in Glenn County in 1915 and the war started in 1917. I was food administrator for the county at the time. They asked first one of the regents of the University to be food administrator and he was a great friend of mine.

Baum: Who was that?

Durbrow: That was James Mills. And so he asked me to serve as food administrator and I agreed.

Baum: And what were your duties as food administrator?

Durbrow: Well, as food administrator I was supposed to keep down the use of sugar and flour particularly. Also foods were pretty much rationed, and it was my duty to see that the orders of the food administration were complied with. Herbert Hoover was the national head of it, and Ralph Merritt, whom I knew very well, was head of it in California. Ralph was also in the rice business. He was at one time head of the Rice Associ-



Durbrow: stion. That came later, after he got through with the food administration. But food administration was not a very difficult job at that time, but it threw you in contact with a lot of very interesting people.

Baum: I'm always curious as to how this food administration worked. Did you have any power really, or was it mostly persuasion?

Durbrow: Yes, we had real power if we wanted to use it. I never had to use it. But we had real power. One time I remember I had information that they were selling sugar, which was very scarce, at a town called Hamilton. I went over there and found that they were perfectly willing to cooperate with us. I had no trouble. The stores cooperated very well. Those country people would cooperate much better than probably they would in a large city and during those war years and the years following there was very good cooperation.

Getting Water from the Sacramento  
West Side Canal Company

Baum: I think I read somewhere that you had to supervise the operations of the Sacramento West Side Canal Company.

Durbrow: Before I went to the ranch, I was offered a very good price for the property, which probably I ought to have



Durbrow: taken. Anyway, I didn't. I thought the property was worth more money.

Baum: This was when the Kuhns were building a big land development?

Durbrow: Yes, the Kuhns were acquiring a lot of property. Our ranch was a good piece of property and they wanted it. They offered me, as I remember, thirty thousand dollars. I thought it wasn't enough so I didn't take it. Soon after I started living at the ranch, my previous experience in water was recognized. At that time the Sacramento Valley West Side Canal Company and the Superior California Land Company were in existence. It was therefore natural for me to take an interest in the development of the country in water matters. First I appeared a witness in a Railroad Commission hearing for establishing the requirement on the part of the Sacramento Valley West Side Canal Company of serving all lands under its system with water. At that time the Byington suit had been tried but the decision hadn't been given, although at that time it had been held that it was a public utility. And we went before the Railroad Commission to force them to give us water at certain rates.

Baum: You won that.



- Durbrow: We won that case, yes. They gave us a rate of \$2.00 an acre for water for general crops.
- Baum: Were you involved in the Byington action?
- Durbrow: No, I was not involved in the Byington action. That was held down in Colusa County and that was before my real contact with the company. Then, when we got this rate, things went from bad to worse for the West Side Canal Company and the Superior California Farmland Company. They failed financially.
- Baum: Was this because the rate was too low for them to operate profitably?
- Durbrow: No, the people didn't take the water and the company didn't sell enough land.
- Baum: I know people didn't buy the land. But they weren't able to sell all their water?
- Durbrow: They weren't able to sell the water or the land either, so they failed. They were a Pittsburgh concern. And their name was Kuhn Brothers. And they failed. Then the suggestion was made by several of us, a man named S. J. Hankins was one of the prime movers, and a fellow named William D'Egilbert, and I were on an organizing committee to form an irrigation district and to take over the West Side Canal Company, that is, to buy the canal property. And so I was on that or-





Durbrow: ganizing committee and we were successful in organizing an irrigation district.

Depression Years--1920's

Baum: After the depression set in for the farmers, were the farmers of your locality interested in any form of government aid...any political movement for aid of any kind?

Durbrow: Not that I remember, no; I don't think so. Of course, government aid wasn't as prevalent then as later.

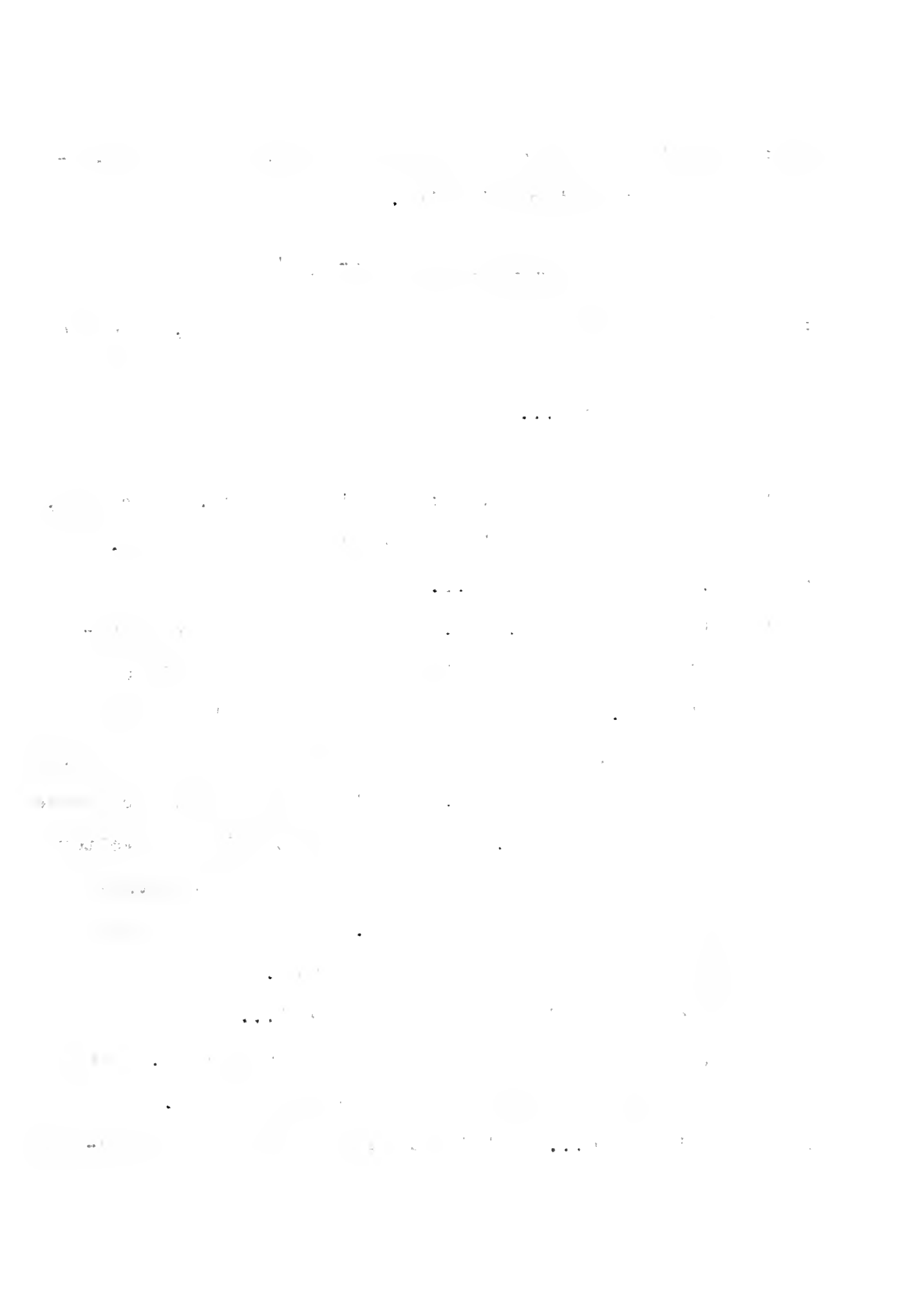
Baum: No, it was a new idea...

Durbrow: Rather a new idea, yes. And they had no social security and we had no old age pensions and things of that sort. If people got old and couldn't support themselves, they went to the poor houses of which there was one in each county, usually known as the poor house or county hospital. The county hospital was a better name and became more prevalent when you had social security and old age pensions. But in my day they were known as the county poor houses.

Baum: There was no aid for anything except...

Durbrow: No, the people went there to be taken care of. They gave them their lodging and something to eat.

Baum: Wasn't there... I think in 1924 around in the Mid-West



Baum: they were asking for the McNary-Haugan Bill, and that was for wheat and there was a certain pressure for government assistance of one kind or another. That may not have applied to the rice districts.

Durbrow: No, there was no help for rice at that time. In 1919 I had a fairly good crop of rice and I sold it for seven cents a pound and the next year the 1920 crop sold for fifty cents a hundred. It went from \$7.00 a hundred to fifty cents a hundred, so it was quite a drop. And then also, we had a very poor year for harvest. In those days, harvesting had to be done under drier conditions. Now they go in with new type machines and harvest nearly any time and then throw it into driers which have been constructed for that purpose, and they can get by. But we couldn't, so we had to sell rice at fifty cents a hundred that year and harvested very little at that. I mean a lot of it was spoiled in the fields and couldn't be harvested.

Baum: Did the depression have any effect on the political opinions of the farmers in your locality?

Durbrow: Oh, I can't say for that. I wasn't in politics and I don't remember how the people up at Willows voted. I think they were mostly Democratic.

Baum: And what was your political preference?



Durbrow: Republican; my grandfather, my father and myself have all been Conservatives and Republicans. I only had one little fling in politics. I ran for the Assembly one time after I retired, and I was very happy I wasn't elected. (laughter)

Baum: This was in Grass Valley?

Durbrow: This was in Grass Valley. This man who beat me did a much better job than I could have done.

Baum: Who did you support for President in 1924, when LaFollette was running and agricultural conditions were depressed?

Durbrow: Of course I was definitely for Coolidge.

Baum: You were a straight-line Republican...

Durbrow: That's right.

Baum: That true in 1928 for Hoover?

Durbrow: Yes, oh, very definitely.

Baum: Of course, he was a California man...

Durbrow: Yes, he was a California man.

Baum: Did you know Hoover?

Durbrow: I've met him since. I had a very interesting meeting with him since. Hoover came up to Grass Valley, this was after he retired as president, and was there as the speaker at one of our 4th of July celebrations. I was asked to get some people together who had worked



Durbrow: with Hoover when he was a student at Stanford, and when he came up to Nevada City to work in the mines up on Harmony Ridge. So I got quite a group of them and introduced them to him and he was very happy to meet them. And one of them I remember particularly. He's a close friend of mine, Ed Gassaway, who was a very picturesque character and was not afraid of anybody and so when I introduced him to Hoover he just slapped him on the back and said, "Hello, Herbie, how are you?" (laughter) And Hoover just loved it.

Baum: Oh, is that right. He always seemed such a dignified...

Durbrow: Oh, I know, but he loved it up there.

So they had quite a long chat together. He worked with Hoover in the mine and they all had worked with Hoover up there. This man was older than Hoover was. Later we all had lunch together down at the hotel in Grass Valley with Hoover and his wife. My wife had known his wife. They were both Kappas. She was a Kappa at Stanford and my wife was a Kappa at Berkeley. So they had met before, and we had a very pleasant luncheon with them. My sister, Clara, and her husband, S. C. Buckbee, happened to be there at the time. It was quite an occasion. He made a very fine talk at the 4th of July celebration.





Baum: You like him, I take it...

Durbrow: Oh, very much.

Baum: So you thought you voted correctly in 1928?

Durbrow: Oh, I always knew I had voted correctly. We were very much for him at the time he ran...Roosevelt ran against him in 1932. We went out in force down to Colfax to meet him when he came through on the train. He spoke to us from the train as he was going through to his home in Palo Alto.

Baum: Did you continue Republican right through the depression?

Durbrow: Well, I have one confession to make. I voted for Roosevelt once. That's on his second time he ran, 1936.

Baum: That was against Landon, I think...

Durbrow: I was not particularly impressed with Landon and figured Roosevelt had helped us out of the depression. Anyway, I voted for him once and I'm very much ashamed of it. I think he made the worst president we have had for some time.

Baum: So that was your one fall from grace.

Durbrow: One fall from grace. (laughter) I think in a way he's the worst president we've ever had and I think he's caused more economic trouble in the United States.



Durbrow: I think our troubles today all spring from the Roosevelt idess of spending money and well, I think I would describe his program as Socialististic.

Baum: So you're opposed to him on his domestic policy, not his foreign policy.

Durbrow: Yes, I think he made, at certain times, a mess out of his foreign policy because he made secret agreements which he shouldn't have made and which I don't believe were to the best interest of the U. S. I'm opposed to him on his domestic policy. I think he was a very poor president and led us down a very wrong alley.

Baum: Rather unusual you voted for him in 1936 then, because he was going down that alley at that time, wasn't he?

Durbrow: Well, I know, but he seemed to be the man of the hour at that time and it looked as though it was a poor time to change presidents.

Baum: Well, I think the rest of the country agreed with you at that time.

Durbrow: I think so, and many of the people who voted for him think the same as I do, it was a mistake.

Baum: At the time of this agricultural depression, let's say 1926-27, when things were getting bad and many farmers were unable to meet their mortgages, what was the reaction of the banks in the Glenn-Colusa area?



Durbrow: The banks in the Glenn-Colusa area all failed.

Baum: They went broke...did they foreclose first or...

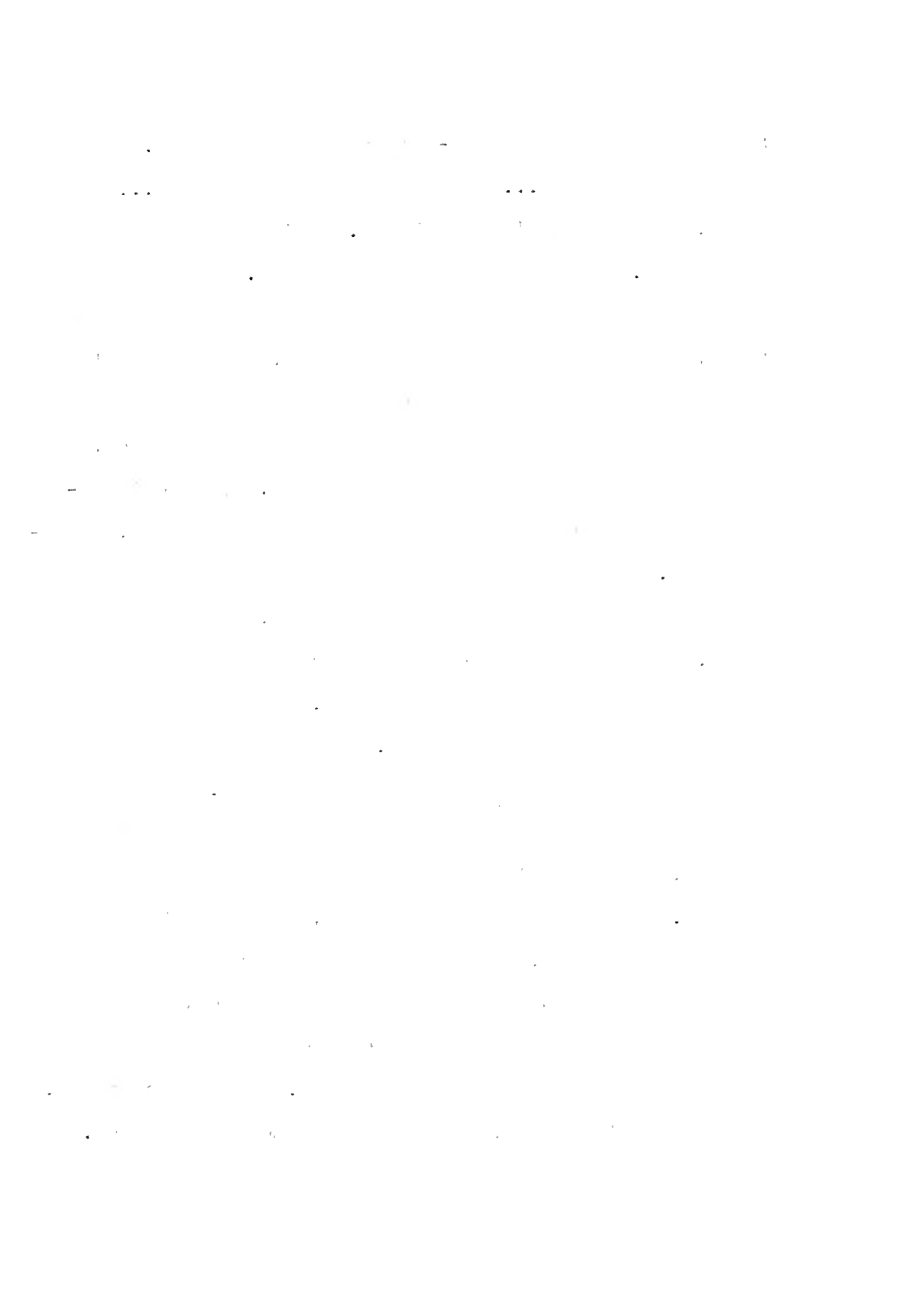
Durbrow: No, my land wasn't foreclosed. I just turned it over to them. I made them a present of it.

Baum: Would they have taken it if you hadn't turned it over?

Durbrow: Oh, I don't know if they would have, but I couldn't pay my debts from the ranch earnings at that time so I simply gave them the deed to not only the ranch, but to the livestock and everything else, all the implements that went with the operation of the ranch, everything.

Baum: This was common of other farmers too, I suppose?

Durbrow: No, I had left Glenn-Colusa Irrigation District and had become the manager of Nevada. It was one year before my family moved over. It was during that time that I turned the ranch over to the bank. I agreed to pay them toward the debt they claimed I still owed them, but I didn't owe them anything as a matter of fact. They claimed a deficiency, even though I turned everything over, but when the Superintendent of Banks took the bank over he asked me why the hell did I ever sign any deficiency to the bank because what I had told him he said was absolutely so. He had found out. But he said I ought not to have signed those notes.



Baum: You agreed to pay them more later than all your property.

Durbrow: And they said they would straighten it out later. I didn't know then how bad off the bank was and they were all friends of mine. I knew them from the president down...they were all good friends of mine. So I said I'll do anything they wanted, and so I gave them the notes which I shouldn't have done. So later the Superintendent of Banks just did not try to collect on them.

Baum: Well, now I suppose you owed assessments to the district at the same time too.

Durbrow: Well, that all went in together, when the bank took over the ranch...

Baum: When the bank took over, did they try to operate it, and pay the district?

Durbrow: Oh, they tried but they made a mess of it. (laughter) They lost more money than I did.

Baum: That was what was usually happening I suppose, that the farmers lost the land to the bank and the bank lost it...

Durbrow: Yes, the bank...of course that isn't the first time that the bank took over properties. When I first owned property up in Willows, (my wife's property but





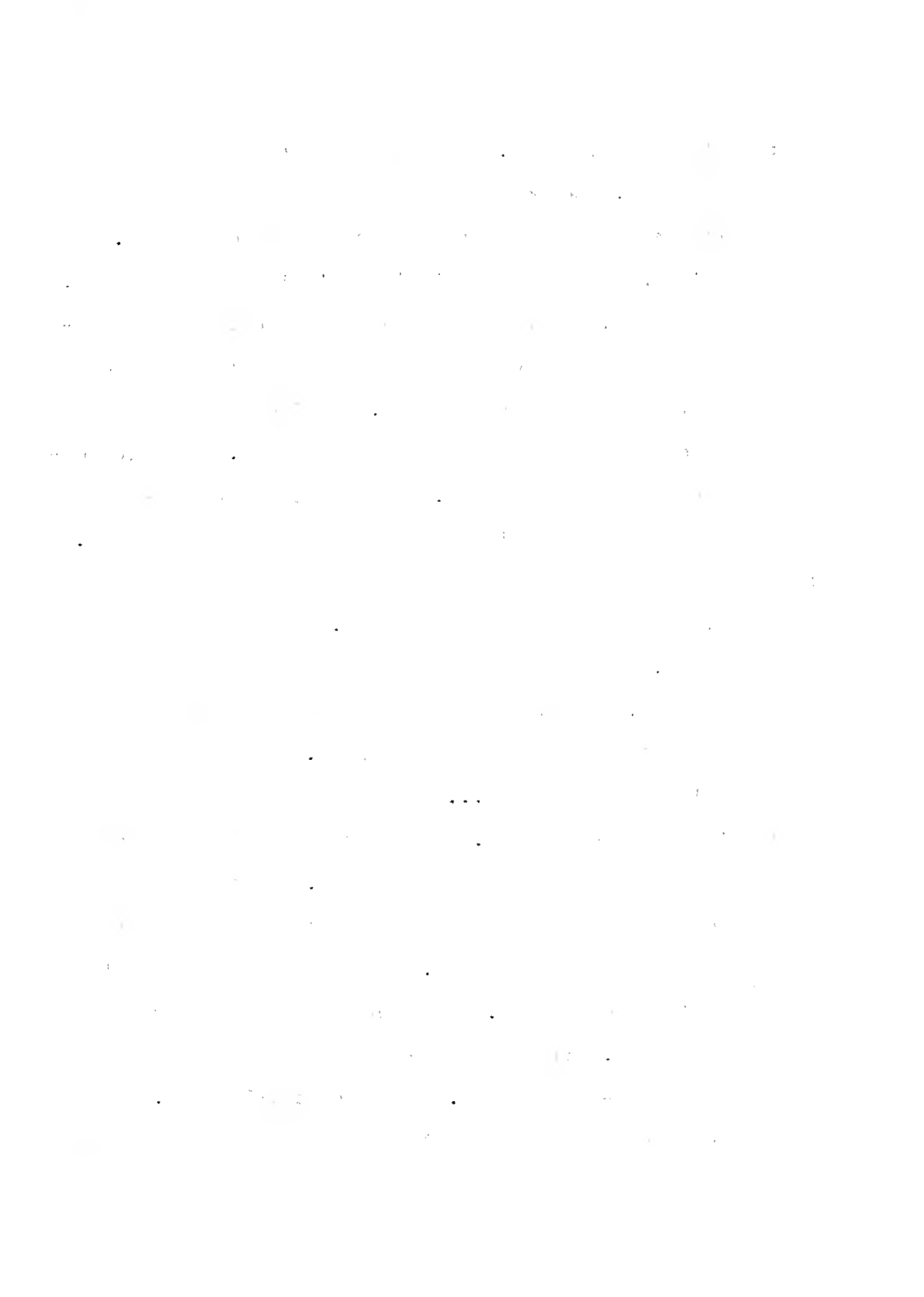
Durbrow: I looked after it), and I often went up there at that time, the banks owned a great deal of property all over the valley from the previous depression. I don't know whether the '70's or '80's or when it was, but anyway, it was some previous agricultural depression and they owned a good deal of the land in the counties of Glenn and Colusa. I lived to see all those lands purchased by private owners. This depression acted the same way. The banks had to take the lands and now they're all back in private ownership.

Baum: The same ownership?

Durbrow: Oh, some in different ownership. If I had been a farmer, and not an engineer and a financial operator as I was, I would have probably stayed on the ranch and would have come out all right.

Baum: You'd have rented it...

Durbrow: I'd have operated it. And probably would have made money as all my friends have done. I go back there now and what used to be my home in the Willows ranch is a beautiful place now. It's the same house but they've added to it. But fundamentally it was the same house. It was a one-story house and I made it into a two-story house. Dutch colonial style. And they have now added to it and made a beautiful place



Durbrow: out of it. All over the district I find beautiful homes that have been built since we left.

Baum: When a district goes into default it then becomes very difficult for the farmers to borrow personally from the bank because there's this fact that there are heavy assessments, liens on the land, and so on.

Durbrow: That doesn't always follow. You see, some of the lands may go in default but others may be perfectly prosperous and paying their assessments and those people are perfectly able to borrow from the banks.

Baum: So that at least in the Glenn-Colusa area you didn't notice any relationship between the whole district and particular farmers?

Durbrow: I left there just before the main financial depression which was in '29, but up to '29, money was very plentiful and we could borrow easily; in fact, they lent us too much money, that's one trouble. The bank would lend me whatever money I needed. I had a good income besides, which all went into the bank. I was not only manager of the Glenn-Colusa Irrigation District but I was also the president of Reclamation District Number 2047.

Baum: Oh, is that right? Well, as president of the reclamation district, you didn't draw a salary, did you?



Durbrow: Yes, \$150 per month was allotted to each director, paid in warrants, which I turned over to the bank, always.

I still remained a director of that district for a few years after I came over to the Nevada Irrigation District. I was still going to the meetings at Colusa.

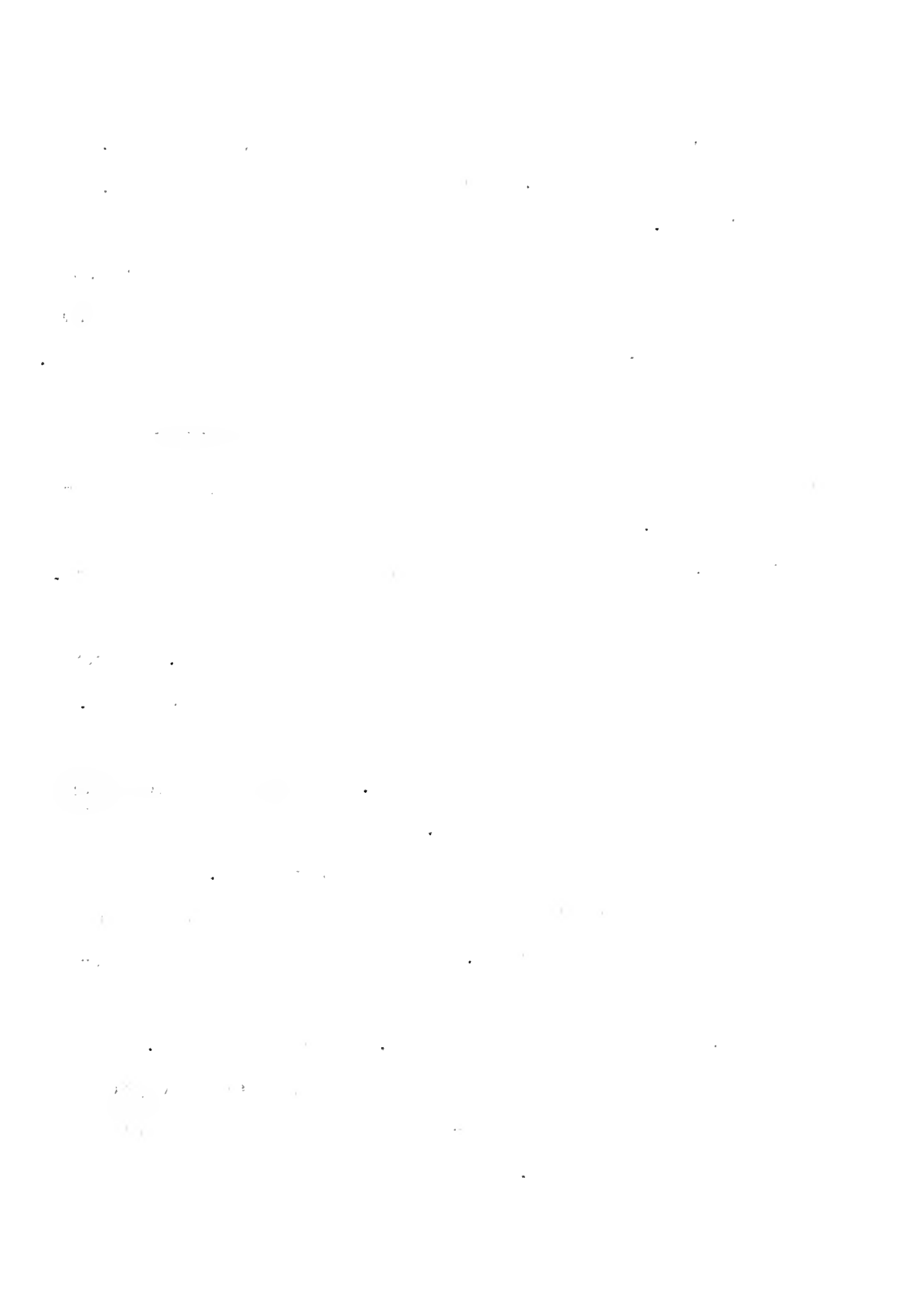
A Director of the Rice Growers Association

Baum: You mentioned that you were in the Rice Growers Association.

Durbrow: Yes, I was a director of the Rice Growers Association. I was raising rice on my ranch and was on the board of directors of the Rice Growers Association. Ralph Merritt at one time was the head of the Association. I knew Ralph Merritt in the Food Administration and later in the Rice Association. I thought a great deal of him; he's a fine chap. Ernest Adams then became president of the Rice Growers Association.

Baum: Was the Rice Growers Association already formed when you became a director, or did you have to put it together?

Durbrow: No, it was already organized. I came in later. I represented a large number of rice growers because I was president of Glenn-Colusa Irrigation District and later its manager.



- Baum: Were the farmers eager to join this association or did they look dubiously at it.
- Durbrow: No, I think they were quite willing to join the association. You see, in '20 and '21 we had a very disastrous year. The association helped pull the members out and get the best price for the rice that was possible under the conditions at that time. Of course, there were others than the association in the rice business who rather competed with the association in the buying of rice.
- Baum: Were there private millers who tried to buy directly from the farmers?
- Durbrow: Yes, there were several private millers. They bought a great deal of the rice, but a good many of the growers sold through the association.
- Baum: Was part of your job to persuade farmers to sell their rice through the association?
- Durbrow: No, I don't think that was part of the job of being a director. It was merely to keep the association running right and make it a prosperous organization, which we succeeded in doing. Ernest Adams was a very good president. He remained president for some time after I left the association. I left the association when I left the district.





Baum: Then you were out of the rice business?

Durbrow: Out of the rice business altogether, yes.

Baum: What happened to this rice that the association handled?

Durbrow: It was sold on the markets. I think they helped develop the brown rice business and were quite a factor in the rice business. They were not opposed altogether by the other purchasers of rice. Of course, there was competition in the buying of rice. The rice was marketed, I think, very largely through private organizations.

Baum: Are you speaking of other private organizations to market the rice to the millers or the millers themselves purchasing directly from the farmer.

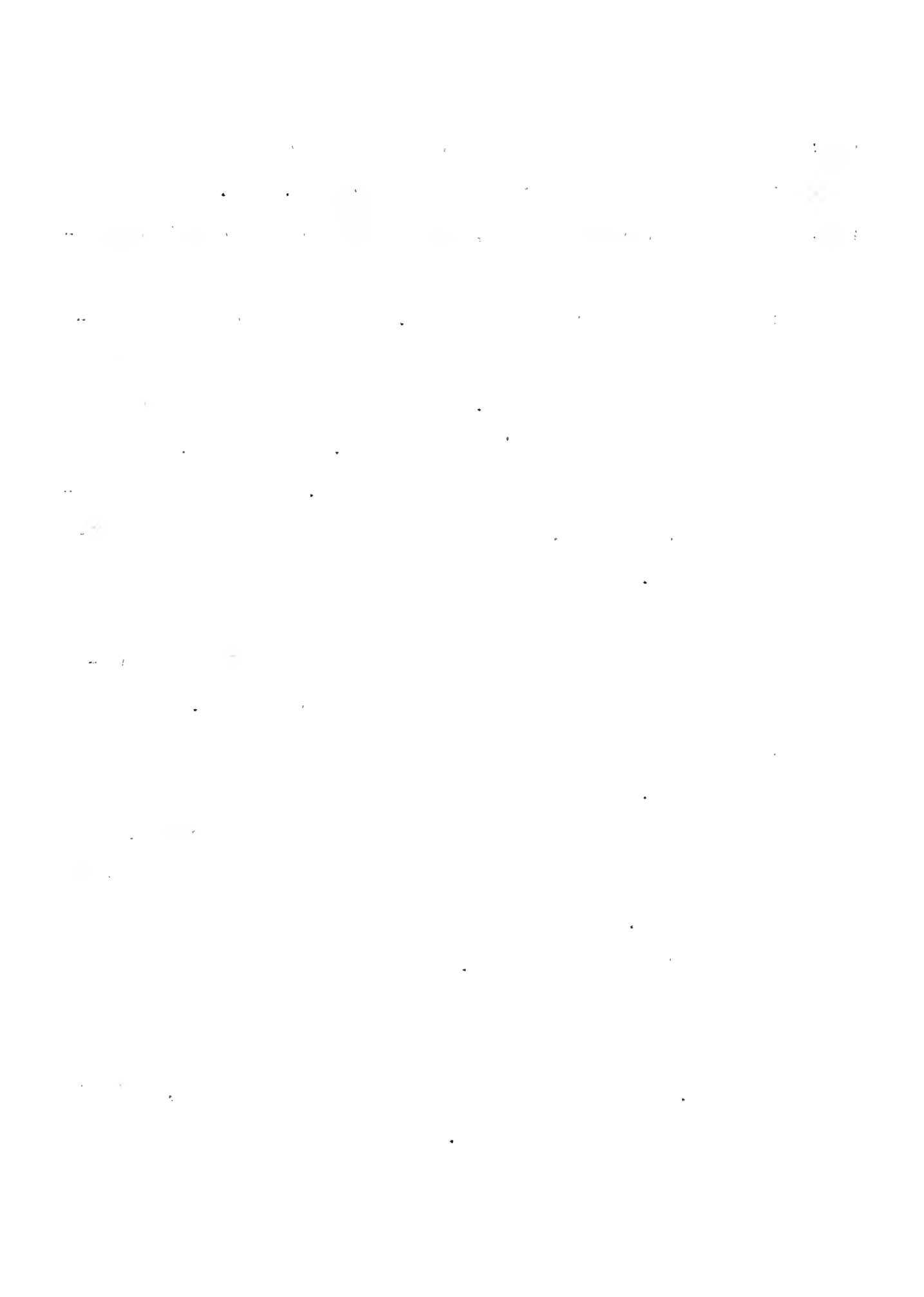
Durbrow: The millers themselves purchased directly from the farmers.

Baum: Wasn't the association set up to run an auction, to which they hoped the millers would come and purchase the rice.

Durbrow: I don't remember that.

Baum: Did you have short grain rice?

Durbrow: Most of the rice raised in California was short grain rice. We raised some of the long grain rice, but it didn't produce as well. So we raised what was known



Durbrow: as the Jap variety of rice, short grain rice.

Baum: Which you sold to Japan?

Durbrow: We sold to Japan largely. It was sold in this country too, but we overproduced for this country's need.



GLENN-COLUSA IRRIGATION DISTRICT

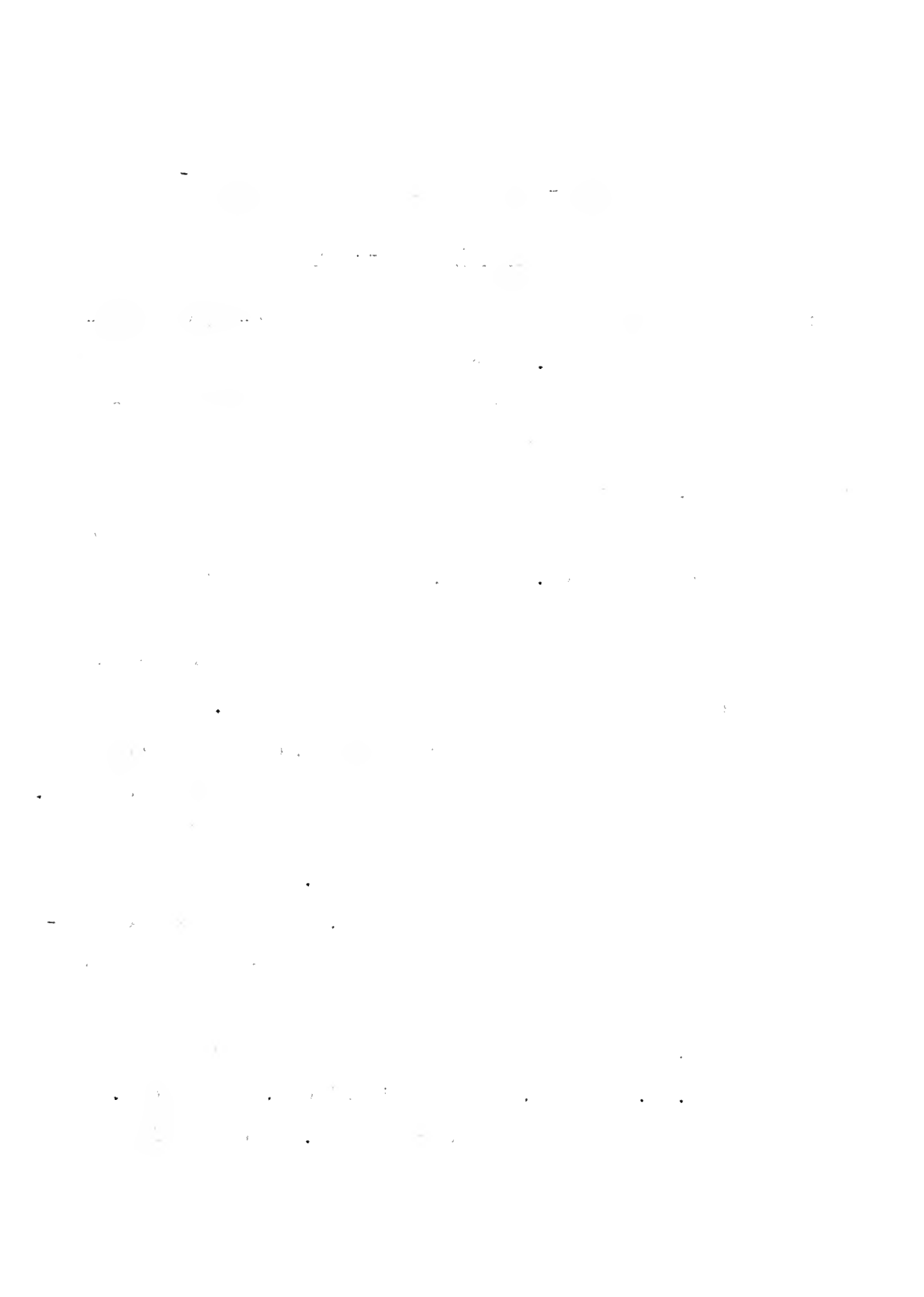
Organization--1919

Baum: I have a lot of questions on the Glenn-Colusa Irrigation District. What were the reasons that you and the other landowners around Willows decided to form a district in 1919?

Durbrow: Well, one of the reasons was that the price of rice went up during World War I and it was found that we could grow rice. First, it was just experimental planting and later it was found quite profitable and we wanted to get water on the lands and the Sacramento West Side Canal Company had failed, and was not able or willing to enlarge the canal so as to carry the amount of water we wanted to divert from the river. So we decided the only thing to do was buy the system by forming an irrigation district.

Baum: Who did the organizational work, getting out the petitions and getting the landowners to agree to form a district?

Durbrow: Well, we had an organizing committee which consisted of S. J. Hankins, William D'Egilbert, and myself. I was the chairman of the committee. Then we hired a



Durbrow: man as a paid organizer named Lambert, Charles F. Lambert, a very well-known man who had just come out of the army. He was a local man at Willows. We were very successful in organizing and as we wanted to build right away, as soon as we organized the district we started construction and got the money on warrants issued by the district, even before we got a bond issue out.

Purchase and Construction of Facilities

Baum: Had you made an agreement with the company to sell their works yet?

Durbrow: We had already agreed on the details of purchase.

Baum: Oh, you had already purchased...

Durbrow: No, for one year we rented the canal for \$60,000. And then we kept on our negotiations for the final purchase of it.

Baum: Who did the negotiating for the purchase?

Durbrow: Hankins and myself were the principal two.

Baum: And who were the people you negotiated with?

Durbrow: A man named Myrle B. Moon who was the receiver for the West Side Canal Company and Superior California Farm Land Company. Those negotiations were conducted in San Francisco. We agreed finally to buy the canal for

1. The first part of the document discusses the importance of maintaining accurate records of all transactions.

2. It is essential to ensure that all entries are supported by appropriate documentation.

3. Regular audits should be conducted to verify the accuracy of the records.

4. The second part of the document outlines the procedures for handling discrepancies.

5. Any errors identified during the audit process should be promptly investigated.

6. The findings of the audit should be reported to the appropriate authorities.

7. The final part of the document provides a summary of the key points.

8. It is hoped that these guidelines will help improve the overall quality of the records.

9. Thank you for your attention to this matter.

10. Sincerely,  
[Signature]

11. The document is signed by the Controller of Accounts.

12. The date of the document is [Date].

13. The document is subject to the terms and conditions of the contract.

14. The document is valid for a period of [Duration].

15. The document is subject to the laws of the State of [State].

16. The document is subject to the jurisdiction of the courts of the State of [State].

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Durbrow: a million dollars. In fact, they offered it to us for a million dollars but there were a good many details in the purchase of it. So we had to have a number of meetings to work out the details.

Baum: They were glad to get rid of the system, I imagine.

Durbrow: Well, Moon was glad to be able to sell the irrigation system but he had all the other properties to sell. Superior California Farm Lands Company was organized to sell the lands and the West Side Canal Company was to either operate the canal or sell it. He sold it to us for a million dollars. Then we got out a bond issue for two million, five-hundred-some-odd-thousand dollars. One million of this went for the purchase of the canal and one million and a half was intended for construction. We wanted the canal, which at that time only had a limited capacity, increased to a capacity of 1,700 second-feet of water. A 155 second-feet of that went to a small district to the north of Glenn-Colusa, known as Jacinto Irrigation District. And 1,550 second-feet came to Glenn-Colusa Irrigation District.

Baum: Were you glad to let Jacinto buy this amount of water?

Durbrow: That was a separate deal. They bought their interest... they bought a separate pumping plant and they had an

1. The first part of the document discusses the importance of maintaining accurate records.

2. It then goes on to describe the various methods used to collect and analyze data.

3. The next section details the results of the study and the conclusions drawn from them.

4. Finally, the document provides a summary of the findings and offers suggestions for future research.

5. The overall goal of this document is to provide a comprehensive overview of the research process.

6. It is hoped that this information will be helpful to anyone interested in the field.

7. Thank you for your attention and interest in this work.

8. Sincerely,  
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17. [Bibliography]

18. [Appendix]

19. [Index]

20. [Glossary]

21. [List of Figures]

22. [List of Tables]

23. [References]

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25. [Glossary]

Durbrow: interest in the upper end of the canal. That was one of the details of the purchase. Then we started to build before we sold the bond issue and the way we raised the money was on warrants, and the warrants were purchased by our own landowners, who were prosperous at the time...

Baum: From the rice...

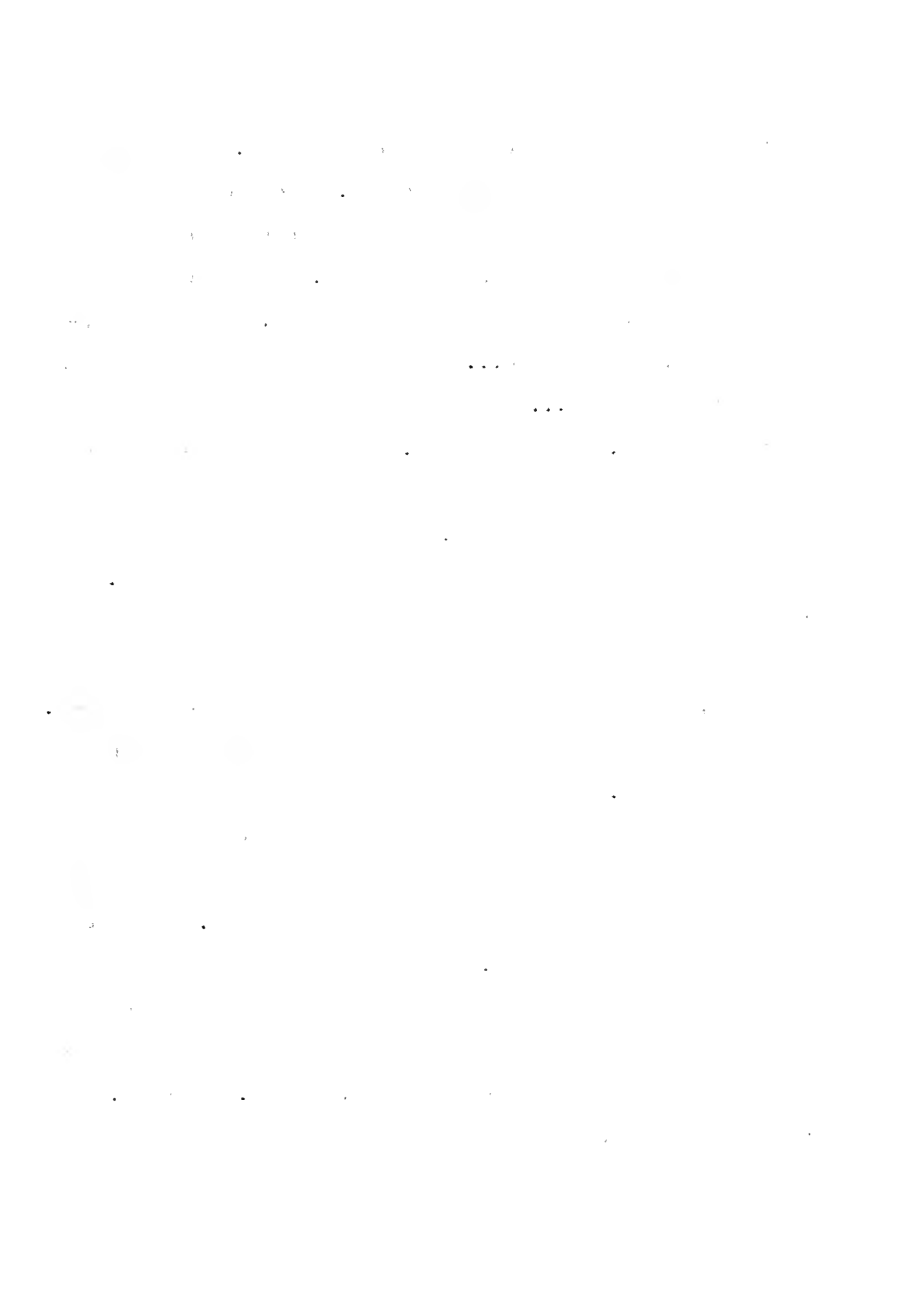
Durbrow: From rice. Quite wealthy. So they purchased these warrants of the district and we paid them off after we sold the bond issue. The bond issue was passed almost unanimously by the people of the district.

Baum: Was it easy for you to get the landowners to take these warrants?

Durbrow: Oh, very easy for they were anxious to have the water. We were operating even before we finally purchased the canal.

When we organized the irrigation district I was made president of the district and from that time on was president during all the negotiations. And the construction period. It was rather an engineering job and the man who was given the contract to design and increase the capacity of the canal was an engineer who was a close friend of mine, Fred H. Tibbetts.

Baum: Had he been a classmate of yours?



Durbrow: No, he was a younger man than I. I was never associated with him in business at all but for many years any big job that he had, I used to go out and see. So we became close friends. We built this canal and then just at the time we got the canal built, ready to take the increased supply of water, it developed a very, very dry year. So dry that the whole northern part of the state was up in arms about our taking this water.

#### Antioch Case

Durbrow: The officials of the state, from the Governor down, were opposed to our taking this water which we had agreed with our landowners to take as we were entitled to it. We got the people to put up the money for organizing the district and voting the bonds on the agreement that we would get this enlarged capacity and take the water from the river which was half the water in the Sacramento River at low flow. We fought them all and wouldn't enter into any agreement with others. We took the water and got by with it.

Baum: Was this the Antioch case?

Durbrow: The Antioch case, yes.

Baum: That was decided against you, wasn't it?

Durbrow: The Antioch case was decided for us...

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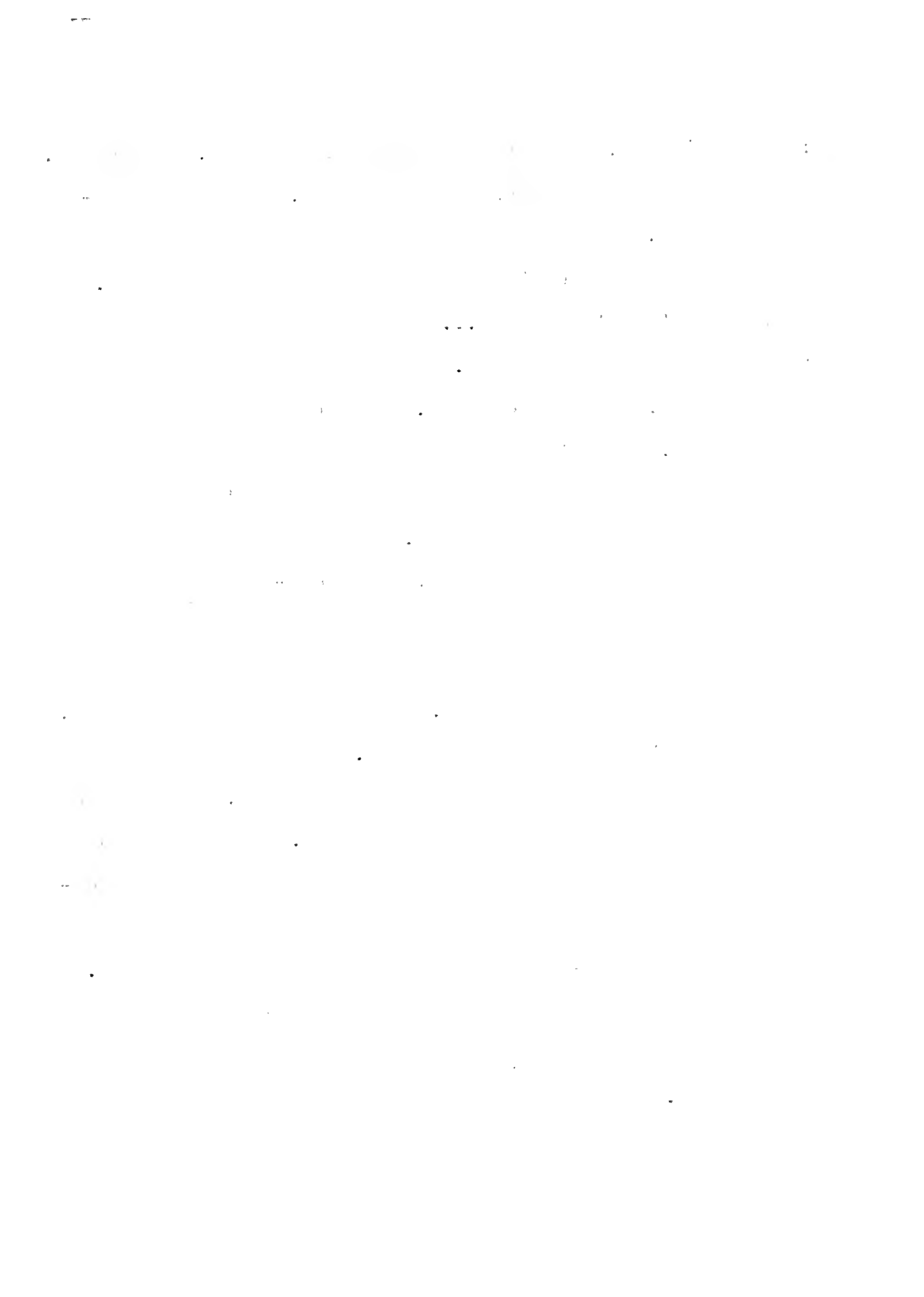
Baum: Let's see, that went to the Supreme Court, I remember; I think it was decided against you, if I recall correctly, but your need for water was over by the time they had gotten through all the appeals and so on.

Durbrow: I don't think it was...

Baum: Perhaps I am mistaken.

Durbrow: Anyway, we got the water. And we did it by being tough, and not agreeing to any compromise with other people who wanted us to take only a portion of the water we were entitled to.

As a matter of fact, the Glenn-Colusa Irrigation District is probably the only district in the United States that has a Congressional grant to take water from a navigable stream. It may not be of any value, but it's an interesting thing. They were given the right by Congressional grant very early, long before the irrigation district was formed. This was for taking of water from the Sacramento River by the Central Canal Company which was an earlier predecessor of the Glenn-Colusa District as owner of the canal. It gave the right to take 900 second-feet out of the Sacramento River and that was done by Congressional grant.





Sale of Bonds

- Durbrow: Now, is there any other question you'd like to ask?
- Baum: Yes, I would like to ask you about the sale of your bonds. How was that handled?
- Durbrow: Well, the bonds were sold to a bond syndicate, partly Eastern people and partly California people and they purchased \$1,189,000 of this bond issue. The purchase of the property from West Side Canal Company was handled by direct transfer of bonds. That's about all there was to it. I don't remember just what the price was.
- Baum: I read in Frank Adam's history of irrigation districts, that you sold your bonds before they were certified.
- Durbrow: Yes, they were sold before they were certified, then they were certified afterwards.
- Baum: And that you only got 90 for them rather than par.
- Durbrow: I think that's correct. We got 90 for the bonds actually sold.
- Baum: Well, that's quite a loss.
- Durbrow: Yes, 10%.
- Baum: Ten points down, yes. I was wondering if you were forced to sell them so soon or if you could have held off a while and gotten par.
- Durbrow: No, I think not. As a matter of fact we sold them



Durbrow: just in time. The market broke right after that. I believe the bonds were sold in 1920. The district was organized in 1919 and the bonds were voted and sold in 1920. The construction work had been done or practically so. In fact, the contractors had moved out.

Baum: Who were the contractors?

Durbrow: I don't remember.

Baum: Was it a good job?

Durbrow: Yes, a very good job. It was a drag line job...

Officials and Employees of the District

Baum: Did you do any of the supervising of the job, of the construction?

Durbrow: No, although I was an engineer, I was the president of the district and of course there were a lot of details that had to be settled by the board of directors and it was left mostly to me to settle such details.

Baum: Did all your work for the irrigation district leave you enough time to handle your ranch?

Durbrow: Probably I neglected the ranch, but I had a superintendent on the ranch, and I spent part of my time there, but I went into town every day. The ranch was about eight miles from town and I'd go in practically



Durbrow: every day to the office. We purchased an office from the Superior California Farm Land Company.

Baum: I was wondering how much work you had to do yourself and how much you could delegate to Mr. Lambert.

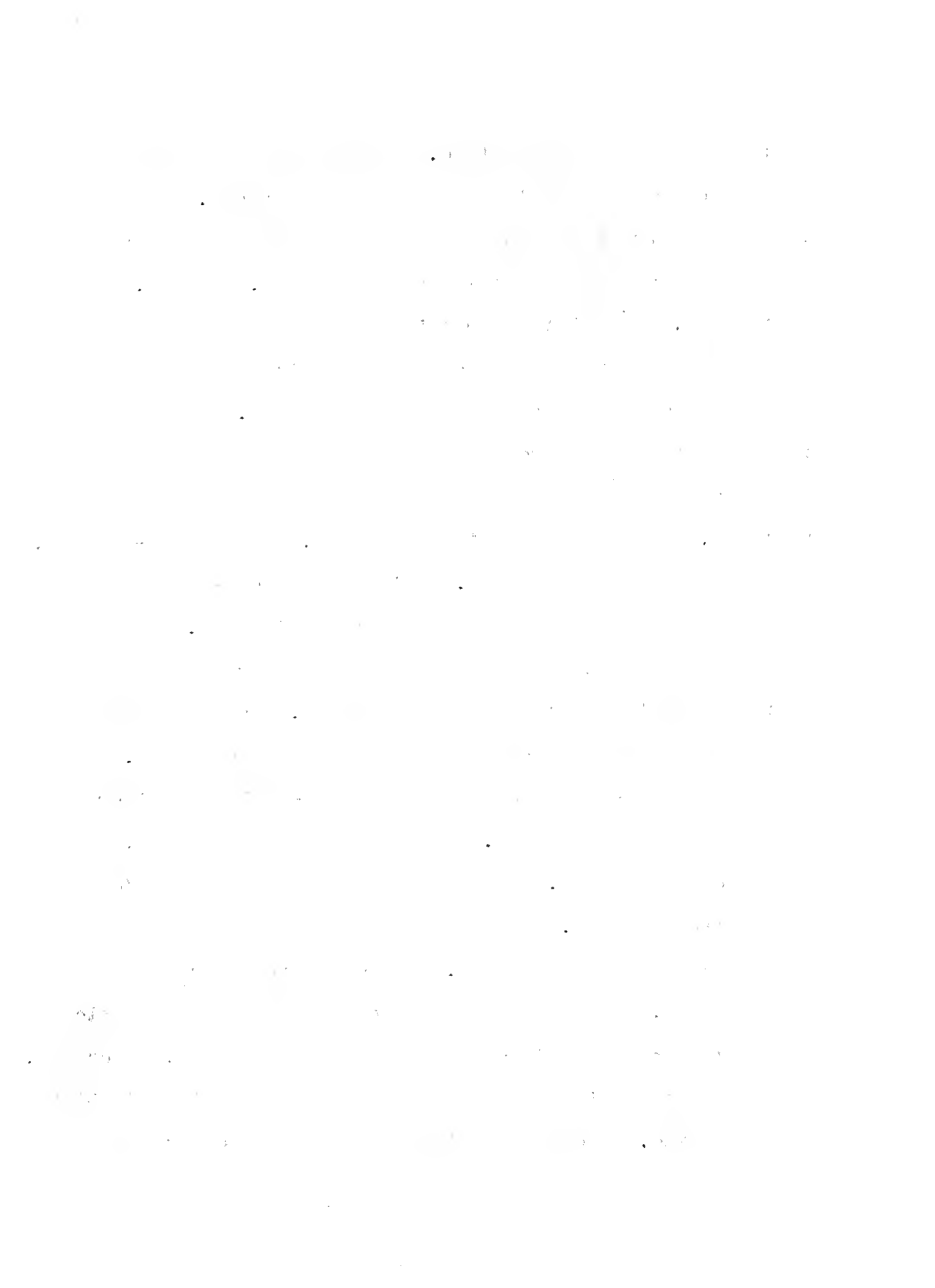
Durbrow: Well, Lambert first was the organizer and then when we got to operating we made him secretary of the district and he was secretary for several years.

Baum: Was that the same as manager or did you have another manager?

Durbrow: No, we had a manager very shortly, an engineer-manager, named Raymond Matthew. He's a very well-known engineer at the present time in Southern California.

Baum: And he handled the engineering supervision?

Durbrow: He was the manager of the district. He had worked with Tibbetts and was a very competent engineer. At present he is chief engineer of the Colorado River Board of California. When he left the district, I became manager. I had been president and had been elected twice. First in the organization and then for another four year term. Before my second four years was up, I resigned and became manager of the district as I had been giving too much of my time and, of course, they couldn't pay me as president an amount to justify my time. The board allowed me as a member to draw



Durbrow: what money I was legally allowed for every day of the month. I was allowed per diem for each day of the month, but that was only \$5 a day. Later I became manager and remained manager until I went over to Nevada Irrigation District.

Baum: One question I wanted to ask is if there was any opposition to the formation of the district and to the enlargement of the canal.

Durbrow: Very little. Of course there were some people who wanted to stay out, which we allowed.

Baum: Oh, you let some of the people...

Durbrow: Well, it wasn't very much spotted but there was some areas of general crops that didn't want to come into the district. They were allowed to stay out. Since that time they asked to be and were brought in.

Baum: I have the name of Gion Gibson as one of your opponents in the beginning.

Durbrow: No, he was in at the start but did not help in the organizing.

Baum: He later came into the district, didn't he?

Durbrow: Yes, he was on the first board of directors and he remained a director until he died. Gion Gibson became a close friend of mine.

Baum: I noticed in the Irrigation District Association





Baum: minutes, there's a delegate from Glenn-Colusa, California Gibson.

Durbrow: Yes, California Gibson was Gion Gibson's sister and she became a director of the district when Gion died. Later she became treasurer of Colusa County.

Baum: Oh, is that right. She stood out in the minutes as one of the few women delegates.

Durbrow: Yes, she was a very well-known person, California Gibson.

Refinancing the District

Baum: Well, now, 1920 when the market broke on rice, what effect had this on the irrigation district?

Durbrow: The irrigation district was put into a tail-spin, as it couldn't meet its bonded debt installments. When the Bond Certification Commission certified our bonds, they required us to pay off our debt in this way: 5% of the principal of the debt each year for twenty years. Now that meant that in the first years of our debt you had to pay the highest amount because the interest was on top of the 5% payment.

Baum: So they weren't equal payments...

Durbrow: No, the payments were 5% of the principle plus interest. So I refinanced the district at that time by getting the people who owned bonds to accept other dates of



- Durbrow: payment of principle to make equal payments every year. That was the first refinancing I did for an irrigation district.
- Baum: So that didn't change the principle or interest...
- Durbrow: It didn't change the principle or interest.
- Baum: But reallocated the payments.
- Durbrow: Reallocated the payments, yes.
- Baum: Did the bondholders object to that, any of them?
- Durbrow: Oh, there were some objections, but I succeeded in the refinancing to such an extent that I became very well-known in the financial center in San Francisco and that's how I happened to go over to Nevada Irrigation District and refinance that district.
- Baum: How did you handle this refinancing, this first one? I mean, what techniques did you use? Did you go to San Francisco and talk to bankers...
- Durbrow: Yes, I went to San Francisco and talked to bankers. I remember one meeting in the Palace Hotel where I invited representatives from all the bond houses to come and I explained the whole situation to them, after a luncheon. It was successful and they all cooperated and it was a lot of fun.
- Baum: Were your district bonds down in value at that time?
- Durbrow: Yes, the district bonds were down. And I think one

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Durbrow: of the reasons I was able to put it over was that they all realized that, if I made it easy on the district to pay the amount, the bonds would probably be better off market-wise. It would increase the price because the district would be less likely to default in its payments.

### Tolls and Assessments

Baum: After the rice collapse were the landowners able to continue to meet their assessments?

Durbrow: Well, to some extent. A lot of the poorer land did not meet their assessments and that's the reason it was so hard on the district. Their income was very much depleted.

Baum: Did these people who couldn't meet their assessments or those for whom it was very hard hold any resentment against the district or against you?

Durbrow: No. The only trouble I had was with a small group of landowners, mostly general crop landowners, a very small group. The trouble was that the people who owned most of the land didn't live on it and didn't have a vote, so later the control went into the hands of people who lived on the land, the small landowners, who were rather opposed to the rice growers.

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- Baum: They would be opposed to all the costs they didn't need, I suppose...
- Durbrow: Well, of course, as a matter of fact, our income wasn't a matter of assessments so much as it was a matter of selling water.
- Baum: Oh, tolls.
- Durbrow: Tolls, and we increased the tolls on rice and got by that way.
- Baum: Did you start out with water tolls from the very beginning?
- Durbrow: Yes, we started out from the very beginning. I forget what the tolls were. I remember that we made the tolls very low on general crops, one dollar per acre. That was done largely to help out the small farmer. Then the rice growers paid the heavy amount of the running costs of the district. I think it was \$5 per acre, if I remember rightly.
- Baum: Could they pay that amount of money and still make a profit on their crops?
- Durbrow: Yes. The rice growers who continued to grow rice could pay as that amount wasn't a very large proportion of the costs of growing rice. After the collapse the amount of rice grown was, for a while, considerably less. That, of course, caused a decrease in the district's income.

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Baum: What did they do with their land that they didn't grow rice on?

Durbrow: Well, a lot of it became owned by the district. In other words the assessments were not paid and it went into district ownership.

Baum: It wasn't very good land, was it?

Durbrow: No, there was a lot of very poor land in Glenn-Colusa, a lot of alkaline land. It was good for growing rice only. Not as good as the best land but it was used and it has become better since.

### Second Refinancing

Durbrow: I left the district before they had to again refinance. My refinancing worked all right as long as I was there in the district. But later they got into difficulties, the price of rice still remained low, and I think they folded in their payments of bonds and they refinanced under the Reconstruction Finance Corporation.

Baum: So this would be under the Municipal Bankruptcy Act.

Durbrow: Yes. At that time, and I was rather instrumental, along with others in the Irrigation Districts Association, in forming that portion of the RFC which was known as the Drainage and Irrigation Section. And

1. The first step is to identify the problem.

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3. The next step is to analyze the problem.

4. This involves breaking the problem down into smaller, more manageable parts.

5. Once the problem is analyzed, the next step is to develop a solution.

6. This involves coming up with a plan of action.

7. The final step is to implement the solution.

8. This involves putting the plan into action and monitoring the results.

9. Once the solution is implemented, it is important to evaluate the results.

10. This involves comparing the results to the original problem and determining if the solution was effective.

11. If the solution was not effective, it may be necessary to go back to the drawing board.

12. This process is often iterative.

13. The key to solving a problem is to stay focused and persistent.

14. It is also important to seek help from others if you are stuck.

15. Remember, every problem has a solution.

16. The only way to know for sure is to try.

17. So, take a deep breath and get to work.

18. Good luck!

19. The first step is to identify the problem.

20. This involves breaking the problem down into smaller, more manageable parts.

21. Once the problem is analyzed, the next step is to develop a solution.

22. This involves coming up with a plan of action.

23. The final step is to implement the solution.

Durbrow: under that section the RFC bought up the certain bond issues that had a depleted price. The bonds had all gone down in price. They bought them up and then refinanced the districts.

Baum: They bought the original bonds at low cost... Did the district then issue new bonds?

Durbrow: Well, the RFC later sold such issues to a bond house for a lower than original price and they issued new bonds to the district. That was the way it was handled by the RFC, and they made money in so doing.

Baum: The RFC?

Durbrow: The RFC made money. They bought the bonds at a depreciated price. Then, after the district got in better shape, they resold the issue to a bond house at a lower price than when originally issued and the district was able to meet the lowered cost.

You're getting now beyond my time. This refinancing was all done in Glenn-Colusa after I left. As a matter of fact, Glenn-Colusa, to my mind, could have paid out exactly on my refinancing. It had the earning power to pay out.

Baum: You think they had the ability all during the depression or would they have had to stop payment for a while and pick it up later?



Durbrow: Well, if they had stopped payment they could have picked it up. As a matter of fact, I don't think they would ever have had to stop payment. It's my belief that the Glenn-Colusa district could have paid out as they were refinanced originally. That is, refinanced as it was, not reducing the principal at all, and the bonds would have all been paid out by 1940. Well, they may have had to go a little beyond that time, but I think they could have paid out and the bondholder received all his money.

Baum: Did you oppose this refinancing of Glenn-Colusa later?

Durbrow: No. I had nothing to do with it at all. When I left the district I was completely out of that.

Baum: But I take it you feel that it wasn't quite a fair thing to do.

Durbrow: It was done by friends of mine and I was much in sympathy with them. Glenn-Colusa is in very good condition at the present time and always has been a good district. I mean it has been in excellent shape ever since rice has come back. Even before then it was in pretty good condition.

Baum: Well, I've heard the argument that in many cases the bonds were already out of the hands of the original purchasers and in the hands of people who had bought

3. The first part of the proof is to show that  $\mathbb{Z}^n$  is a free  $\mathbb{Z}$ -module.

Let  $\{e_1, \dots, e_n\}$  be the standard basis of  $\mathbb{Z}^n$ .

Then  $\mathbb{Z}^n = \sum_{i=1}^n \mathbb{Z}e_i$ .

Since  $\mathbb{Z}$  is a PID, we can use the structure theorem for finitely generated modules over a PID.

Let  $M$  be a finitely generated  $\mathbb{Z}$ -module.

Then  $M \cong \mathbb{Z}^r \oplus \mathbb{Z}/d_1 \oplus \dots \oplus \mathbb{Z}/d_k$ .

where  $r$  is the rank of  $M$  and  $d_1, \dots, d_k$  are the invariant factors.

Since  $\mathbb{Z}^n$  is a free  $\mathbb{Z}$ -module, it has no torsion.

Therefore,  $\mathbb{Z}^n \cong \mathbb{Z}^n \oplus 0 \oplus \dots \oplus 0$ .

Thus, the invariant factors are all zero.

So  $\mathbb{Z}^n \cong \mathbb{Z}^n$ .

Therefore,  $\mathbb{Z}^n$  is a free  $\mathbb{Z}$ -module.

Now, let  $M$  be a finitely generated  $\mathbb{Z}$ -module.

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Since  $\mathbb{Z}^n$  is a free  $\mathbb{Z}$ -module, it has no torsion.

- Baum: them up at, say, thirty cents on the dollar, so that the original purchaser had already lost his original investment...
- Durbrow: That's very often the case.
- Baum: And just the speculator would have made the profit anyway.
- Durbrow: Yes.
- Baum: So that's the argument I heard justifying this refinancing. Would you agree with that?
- Durbrow: Well, I would to some extent. Now, as a matter of fact, in Nevada Irrigation District many of the bonds were always held by the original owners, although they were traded on the market and a lot of them were sold. I mean some of the very large holders held on to big blocks of bonds and as we refinanced it, they came out very, very well. They were very happy at the outcome.
- Baum: I should think you'd feel a little differently about the original holders.
- Durbrow: No, you couldn't. You see the bonds are like cash...
- Baum: You have to treat them the same...
- Durbrow: Well, you don't know who owns them, unless you get a list. Of course I had a list up in Nevada, a list of who owned all the bonds.

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Annexation of Williams Irrigation District

- Baum: I understand that the Williams District was annexed to Glenn-Colusa.
- Durbrow: Yes, that was during my time.
- Baum: 1924, wasn't it?
- Durbrow: Yes, we annexed the Williams Irrigation District and we also supplied part of the water to the Provident, and later, I think, supplied all the water to Provident, and we supplied all the water for the Maxwell Irrigation District. The Williams Irrigation District became part of the Glenn-Colusa Irrigation District, but it had its own bond issue which was in very bad shape.
- Baum: Did the Glenn-Colusa landholders object to the annexation of Williams?
- Durbrow: No. No objection.
- Baum: Because they had their own bond issue, I suppose.
- Durbrow: Yes. We required them to take care of their own bond issue. Glenn-Colusa indebtedness was spread over it all and then under that were the Williams Irrigation District bonds.
- Baum: And I understand that Williams bonds defaulted in 1927. Was that any trouble to you?

# THE HISTORY OF THE UNITED STATES

OF THE UNITED STATES OF AMERICA

BY

WILLIAM F. SWANWICK

Author of

"The History of the United States"

and "The History of the United States of America"

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Durbrow: No, no trouble to us. It meant new ownerships of land in the Williams Irrigation District because with the bonds going into default, the district became the owner of the land.

Baum: And what would you do with the land?

Durbrow: We'd resell it.

Baum: Resell it... You could resell it?

Durbrow: Yes, we could sell it, but then there would still be the obligation against it of the bonds so it wasn't very salable.

Baum: Did you try to rent or lease it?

Durbrow: Williams Irrigation District lands? They were all leased. I don't remember the details of the Williams Irrigation District, how we handled the lands. I know that the lands had mostly gone into default and their bonds were in pretty bad shape at that time. We extended the canal down to connect with Williams irrigation canals and it continued to be part of the Glenn-Colusa... it still is, of course.

#### Durbrow Leaves the District

Baum: Why did you leave the Glenn-Colusa District then?

Durbrow: Well, they had a recall election and they elected another board that was not to my liking at all. I had

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- Durbrow: at that time many letters from larger landowners like James Mills, who had a large orchard in the district, and from many people in San Francisco, and others, who all wanted me to stay. But this group of small landowners who had come in had very different ideas as to the district, not my ideas at all, so I got out.
- Baum: It was the small landowners who took over the directorship...
- Durbrow: Yes. When they replaced me with another man I showed him around, gave him all the experience I could, but he only lasted about a year.
- Baum: Was there any difference in the way they wanted the district operated from the way it had been?
- Durbrow: I don't know. I never have been able to figure out what they wanted. As a matter of fact, I guess I was kind of a czar. The board always knew exactly what I was doing. I told them exactly. At the same time, my way usually prevailed as they always approved. However, as one of the small landowners whom I knew quite well, said to me, "We want to run this district ourselves." And they ran it not very well until they got experienced.
- Baum: Well, was it just that they wanted to run it or did they object to anything you were doing?



Durbrow: No, they didn't object to anything I was doing...

Baum: Just objected to your doing it yourself.

Durbrow: Just objected to my doing it myself. As I say, they wanted to run it themselves and I don't know what they changed. I don't think they changed very much. As a matter of fact, most of our policies are still being used. Of course they all became very friendly with me later.

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## RECLAMATION DISTRICT 2047

- Baum: You were also a director of Reclamation District 2047.
- Durbrow: Yes, I was the president of that district--Reclamation District 2047, which covered Glenn-Colusa Irrigation District and other districts, as well as other lands.
- Baum: That district was in trouble too, wasn't it?
- Durbrow: Well, it got in trouble later. It wasn't in trouble in my time. It got in trouble later and defaulted on its bonds in Glenn-Colusa and this man, Lambert, was instrumental in having it dissolved. There's no longer any Reclamation District 2047.
- Baum: When were you president of the reclamation district?
- Durbrow: I became president about 1926. I wouldn't say exactly when. And I continued until about 1931.
- Baum: Those were hard years for the reclamation district, weren't they?
- Durbrow: Yes. We had to do some cleaning work on the ditches, but we didn't do very much work at that time on account of the expense. The reason I was elected on the board and then became president of the district, was that we objected rather to the way it was being operated and the expense of it. So we reduced the expense of

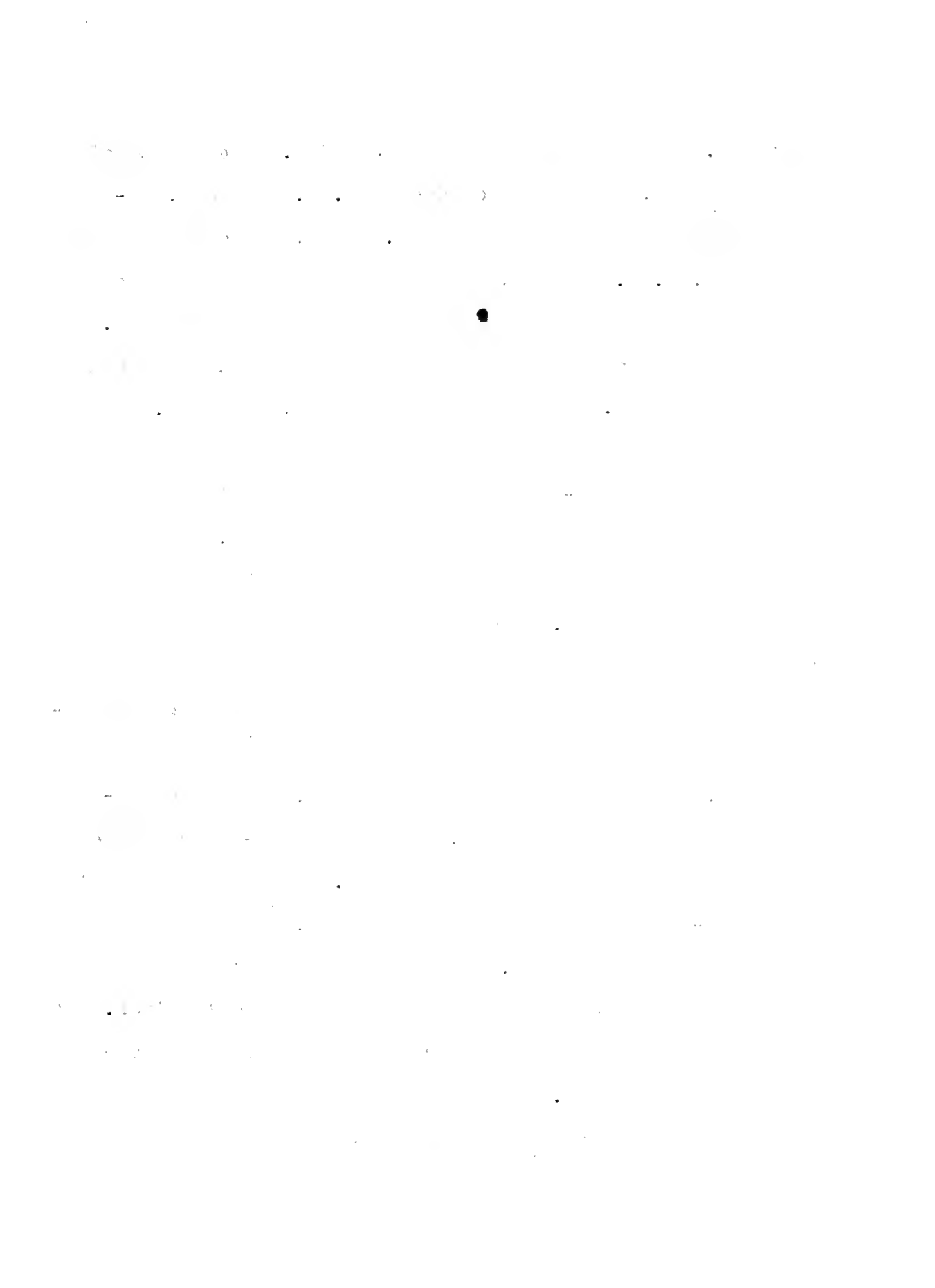


Durbrow: operating Reclamation District 2047. One of the old members, a man by the name of J. C. Campbell, remained on the board with me. Then, there was another man, I. G. Zumwalt, and he plus Campbell and myself were the board during my time and I was president. It was the largest reclamation district in Northern California. It had in it about 250,000 acres. It was conceived for the purpose of draining the irrigation districts run-off back into the Sacramento River down near Grimes where it had a removable dam, that could let the water out in summer and hold the river water back in winter.

Baum: Was this because the down-river had complained about the irrigation districts not returning as much irrigation water as possible?

Durbrow: No, there was no objection to that, but these districts needed draining, although Glenn-Colusa looked after its own drainage problems. But it drained all run-off down into the Colusa Basin, to which there was some objection. This reclamation district took the drainage water back into the Sacramento River. It wasn't a particularly necessary district and has now been abandoned.

Baum: Why do you say it was a mistake?



Durbrow: It was too costly, for one thing. It added a debt upon all the districts in addition to their irrigation district debts, which was beyond their ability to pay at that time.

Baum: But wasn't the drainage absolutely necessary?

Durbrow: It was absolutely necessary, but it could be done by the districts themselves and was largely done by the districts themselves. I think certain work done by 2047 was a very necessary drainage matter, but it could have been worked out by an association of the districts.

Baum: You think it would have been more economical to handle the problem another way.

Durbrow: Very much more economical by an association of the districts. This district contracted a rather large bond issue which had to be paid off by the land in the district.

Baum: I heard mentioned the name of Mr. Zumwalt...

Durbrow: He was on the board with me.

Baum: He was a heavy landholder...

Durbrow: Yes, a heavy landowner and a rich man. He was rather a difficult man, in some ways, to do business with, but he was a very wealthy man, and I got along with him fine. We were very good friends.

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Baum: I heard that Mr. Zumwalt was quite unpopular and I wondered how he got himself elected.

Durbrow: He was unpopular because, as a merchant, if a farmer had bought some implements from him (he was a big implement dealer) and didn't pay him, he'd just go out and take the implements away.

Baum: He foreclosed right away.

Durbrow: He was a hard man to deal with. He was rather unpopular in that way.





## NEVADA IRRIGATION DISTRICT

Organization - 1921

Baum: I have some questions on the Nevada District.

Durbrow: I have a few notes here.

Baum: I understand you have been checking up on your old papers and so on.

Durbrow: Yes, I checked on some of my old papers. Also, I went down to the Nevada Irrigation District. A man named Doyle Thomas, employed there, has made up quite a history of the Nevada Irrigation District. It isn't approved altogether by the present board of directors, but they let me interview him and I got some facts I wanted from him.

Baum: Who is he?

Durbrow: He was originally employed by the district as a publicity man, but he tells me he is not in very good favor with the board of directors at the present time.

Baum: Did they employ him to write up a history?

Durbrow: Yes, he was employed by a former board of directors to write up the history. I think, as you know, the Nevada Irrigation District has been in continual ferment ever since I left. A somewhat radical group have been in control.



Baum: Radical in what way?

Durbrow: I don't know how to express it. They are dominated by men who have radical political notions. I think also they have what is called the Nevada Irrigation District Water Users Association, which was somewhat radical in some of its views. I couldn't say just exactly how.

Baum: Oh, I can see how their politics might be radical, but I was wondering how that affected the operation of the district?

Durbrow: Well, whenever they had a real conservative manager who seemed to be running things right, they made a lot of trouble for him and he got out. So every manager quit. They now have a new manager and I don't know how long he's going to stay, but he seems to be a good man.

Baum: Who are these people? Are they landowners?

Durbrow: Yes, they're landowners. It's mostly the small landowners, not the large landowners. I had that trouble in Glenn-Colusa. Here I haven't any trouble because I'm not in it. In fact, I got out of the Nevada Irrigation District when they elected a new group of directors that I thought wouldn't operate things in the way that I wanted it operated.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

In the second section, the author details the process of reconciling bank statements with the company's ledger. This involves comparing the bank's records of deposits and withdrawals with the internal records to identify any discrepancies. Regular reconciliation helps in detecting errors and preventing fraud.

The third section covers the preparation of the income statement. It explains how to calculate net income by subtracting total expenses from total revenue. The author provides a step-by-step guide on how to categorize different types of expenses and revenues to ensure accurate reporting.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of consistency and accuracy in financial reporting and encourages the reader to seek professional advice if needed.

Baum: Out of Nevada?

Durbrow: Yes. I was seventy years old at the time and I was glad to retire anyway.

Baum: Does this conflict arise on the matter of assessments?

Durbrow: I can't say just what it is. I think it's largely a matter of wanting to run things rather than leaving it to the engineer and manager.

Baum: It's just a personality clash, who runs the show?

Durbrow: I think so. I think the small landowners, as in Glenn-Colusa, wanted to run things. They got control and began to run things, some times not to the best advantage.

Baum: Getting back to the beginnings of the Nevada Irrigation District, I was wondering why it was formed?

Durbrow: Well, it goes way back before the formation of the district to about May 1916. A committee of fifty prominent businessmen, ranchers, requested the P. G. & E. to enlarge their facilities. A petition probably. The P. G. & E. at that time refused, intimating they were not as much interested in irrigation as in power, and therefore they refused to expand their irrigation interests.

Baum: Wasn't the P. G. & E. at that time selling water for irrigation?

1. The first part of the document discusses the importance of maintaining accurate records.

2. It is essential to ensure that all data is entered correctly and consistently.

3. Regular audits should be conducted to verify the integrity of the information.

4. Proper storage and backup procedures are critical for data security.

5. The following table provides a summary of the key findings from the study.

6. The results indicate a significant correlation between the variables studied.

7. These findings have important implications for the field of research.

8. Further research is needed to explore the underlying mechanisms.

9. The conclusions drawn from this study are as follows:

10. In summary, the study highlights the need for improved data management practices.

Durbrow: Yes, the P. G. & E. sold water that came through the South Yuba Canal to a power house after which it went into the Cascade Ditch, Snow Mountain Ditch, and several other smaller canals. The amount was limited. They sold water to Nevada City and the mines and to Grass Valley also. They also sold water to a limited extent for irrigation. It was entirely inadequate and they were not inclined to increase the amount or enlarge the distribution canals.

Baum: Was there any increase in agriculture in the area about that time? That was about the time of World War I.

Durbrow: No. The increase in agriculture in Nevada County came after the shut-down of the hydraulic mines, in the late '80's and early '90's. Then, down in the Chicago Park area, which is in the northeastern part of the district, along the Bear River, the people moved in from Chicago. They were German people and they formed a colony called the Chicago Park Colony. They raised pears mostly. They raised them without irrigation. They weren't doing too well and wanted water.

In 1915, a man named A. L. Wisker, who became very prominent later in the district and was a pear grower, organized a club with a membership of sixty-eight for





Durbrow: irrigation purposes. Then Kate Church, who also became a very early member of the irrigation district, talked with Wisker. As a result, they changed it into what they called a farm club and shortly thereafter a man named Grasser was engaged for the Farm Bureau and the farm club was turned into a unit of the Farm Bureau. In 1917 they formed this Farm Bureau unit.

Also in 1917 several prominent men, Earl Taylor, Joe C. O'Conner, A. L. Mosher, J. C. Tyrell, got in touch with Grasser in regard to irrigation matters and in 1918 Joe O'Conner made filings on water for the benefit of the area.

Baum: Hadn't the P. G. & E. filings on the water?

Durbrow: No, the P. G. & E. just had their filings for water and power from the Yuba and also they had a power plant on the Bear. The water really came from the Yuba through another power plant and dropped the water into the Bear.

Then in 1920 they formed what was known as the Yuba-Nevada-Sutter Water and Power Association. Taylor was president and Wisker was secretary.

Baum: This was just a private group of citizens trying to get water.

1. The first part of the report is a general introduction to the subject.

2. The second part is a detailed description of the methods used.

3. The third part is a discussion of the results obtained.

4. The fourth part is a conclusion and a list of references.

5. The fifth part is a list of the names of the authors.

6. The sixth part is a list of the titles of the papers.

7. The seventh part is a list of the names of the institutions.

8. The eighth part is a list of the names of the publishers.

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14. The fourteenth part is a list of the names of the libraries.

15. The fifteenth part is a list of the names of the schools.

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17. The seventeenth part is a list of the names of the universities.

18. The eighteenth part is a list of the names of the publishers.

19. The nineteenth part is a list of the names of the printers.

20. The twentieth part is a list of the names of the distributors.

21. The twenty-first part is a list of the names of the subscribers.

22. The twenty-second part is a list of the names of the agents.

23. The twenty-third part is a list of the names of the booksellers.

24. The twenty-fourth part is a list of the names of the libraries.

Durbrow: Yes. The three counties, Yuba, Nevada, and Sutter, pledged money for making surveys and filings and one thing and another. They applied to the Reclamation Service for help and were turned down. Then the organization rather lapsed, as it was poorly attended. Finally they gave up.

Baum: And all this time the P. G. & E. was resisting their efforts?

Durbrow: Yes, the P. G. & E. were rather uncooperative. They were against any increase of irrigation from their own sources and also of course they were against any filings that might produce power.

Then, also in 1920, Wisker suggested that Nevada County form its own district, because of the failure of the Yuba-Nevada-Sutter group, under state laws. The Farm Bureau took over the organization and Grasser, the farm advisor, was the leader. The Farm Bureau and the farm advisor at that time were very close together, much closer than they are now. On August 15, 1921 the district was organized.

There was considerable opposition. There were two petitions, one of 319 names and another of 797 names to form the district. Then in 1924, May 7, 1924, bonds were voted.

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Baum: What was the opposition to the district?

Durbrow: A lot of the land was grazing land and people didn't want to have increased taxes. As a matter of fact, the opposition to the formation of an irrigation district is usually a matter of resistance to increased taxes by lands not greatly benefited. Of course, the organization of an irrigation district means that you must have taxes to support it.

Baum: Was this before the district had thought of the idea of selling water to the P. G. & E.?

Durbrow: Yes, they weren't working with the P. G. & E. at all at that time. They formed this district and then got Fred Tibbetts to make plans for irrigation works. At that time they began negotiation with the P. G. & E. so that the water that was being impounded by the district could be brought down through canals and delivered to the P. G. & E. through a power plant and then was used through their other power plants.

Baum: Was this Tibbetts' idea, the sale of falling water?

Durbrow: Well, it was Tibbetts' plans. Wisker at that time was the secretary of the district and he became, without compensation, for a time the manager, during the time before they sold the bonds.

Then, May 7, 1924, they voted bonds of \$6,063,000 and that was later increased to \$7,250,000.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters.

2. The second section outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of appropriate statistical techniques to interpret the results.

3. The third part of the document focuses on the ethical considerations surrounding data collection and analysis. It stresses the importance of obtaining informed consent from participants and ensuring that their privacy is protected throughout the research process.

4. The fourth section discusses the challenges and limitations of data collection and analysis. It notes that data may be incomplete or biased, and that the choice of methods can significantly impact the results.

5. The fifth part of the document provides a detailed overview of the data collection process, including the design of questionnaires and the selection of appropriate sampling methods.

6. The sixth section describes the various statistical tests and techniques used to analyze the data. It explains how these methods are applied to different types of data and how they help to identify patterns and relationships.

7. The seventh part of the document discusses the importance of reporting the results of the research. It emphasizes that the findings should be presented clearly and honestly, and that the limitations of the study should be acknowledged.

8. The eighth section provides a summary of the key points discussed in the document. It reiterates the importance of accuracy, transparency, and ethical conduct in all aspects of the research process.

9. The final part of the document includes a list of references and a list of figures. The references cite the various sources used in the research, and the figures provide a visual representation of the data collected.

Durbrow: The Farm Bureau assessed its members ten cents per acre to get Tibbetts' report. That's how Tibbetts' report was financed.

Baum: By a voluntary contribution.

Durbrow: Yes, the preliminary report. That wasn't his final report or plans; they were more costly than that. The ten cents per acre was paid back when the district bonded itself, paid back to the people who assessed themselves ten cents per acre.

Baum: Isn't it harder to vote bonds than to incorporate as a district?

Durbrow: Well, they apparently didn't have any particular trouble in voting the bonds. The bonds went over with a pretty good majority.

Baum: Did you have anything to do with the district at that time?

Durbrow: No, I didn't.

Baum: You weren't in touch with them?

Durbrow: Yes, I was in touch with them. Fred Tibbetts and I were very close friends. So even before the district had plans for building, I went up there with Tibbetts to look over the area and met the board of directors. They were already organized and had their first board of directors. I went over it with them, just as a friend of Tibbetts. I was at that time president





Durbrow: of the Irrigation Districts Association and interested in getting new districts formed.

Purchases and Construction  
of District Facilities

Durbrow: Then began the negotiations. Wisker was an excellent negotiator. He negotiated the purchase from the Excelsior Water and Power Company of their ditch out of the South Yuba River for \$350,000. Then on November 5, 1925 they purchased Bowman Lake from William B. Bourn, who owned Bowman Lake. They were properties originally built for hydraulic mining.

So they bought the Bowman properties, which included Bowman Lake, formed by two dams, which were torn down and rebuilt later by the district. Along with that went a dam by the name of Foucherie, a small dam, and Saw Mill and French Lake, as well as other properties which had all been acquired by Bourn.

Baum: What did Bourn do with these lakes and dams?

Durbrow: Well, he was practically the sole owner of the Empire Mine in Grass Valley, a very wealthy man. At one time he became a very large stockholder of the Spring Valley Water Company in San Francisco. In fact, he sold that business to San Francisco. He bought these

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2. The second part is a list of dates and times.

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Durbrow: properties and I don't know whether at the time he bought them he had this idea, but later he had the idea that he might divert that water into San Francisco from the South Yuba. Later San Francisco brought water from Hetch Hetchy, but Bourn had this idea before he sold to San Francisco. It never became really a good project because I don't think there was enough water.

Later he sold the Spring Valley Water Company. When he died he was worth about thirty million dollars. In fact, I went up to Grass Valley originally, when I was a college student, with a letter from Bourn to his superintendent. He was a friend of my father's.

Wisker also negotiated the purchase of Tarr Ditch for \$100,000, out of Wolf Creek. Then the Deer Creek system was bought from the P. G. & E. That took the P. G. & E. out of irrigation in Nevada County.

Baum: At that time I imagine they realized the irrigation district was going and they might as well cooperate.

Durbrow: Yes. Well, the negotiation went further than the purchase of the Deer Creek system. At that time he negotiated the contract with the P. G. & E. for the

1. The first part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system of equations
- $$\dot{x} = Ax + Bx^2 + Cx^3 + \dots$$
- where  $A, B, C, \dots$  are matrices and  $x$  is a vector. The main result is the theorem on the asymptotic expansion of the solutions.
2. In the second part, we consider the problem of the stability of the solutions of the system of equations
- $$\dot{x} = Ax + Bx^2 + Cx^3 + \dots$$
- where  $A, B, C, \dots$  are matrices and  $x$  is a vector. The main result is the theorem on the stability of the solutions.
3. In the third part, we consider the problem of the bifurcation of the solutions of the system of equations
- $$\dot{x} = Ax + Bx^2 + Cx^3 + \dots$$
- where  $A, B, C, \dots$  are matrices and  $x$  is a vector. The main result is the theorem on the bifurcation of the solutions.
4. In the fourth part, we consider the problem of the asymptotic expansion of the solutions of the system of equations
- $$\dot{x} = Ax + Bx^2 + Cx^3 + \dots$$
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8. In the eighth part, we consider the problem of the stability of the solutions of the system of equations
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- where  $A, B, C, \dots$  are matrices and  $x$  is a vector. The main result is the theorem on the asymptotic expansion of the solutions.

Durbrow: sale of water for power to them for the water from Bowman and these other lakes which all came into Bowman and was routed from there through the Mountain Division Ditch of the district. This ditch took the water from Bowman Lake for eleven miles to a power plant, the Rim Power Plant, of the P. G. & E. Company. This plant delivered water into Lake Spaulding. From Lake Spaulding it went down through the various power plants of the P. G. & E. and the district recovered a good deal of the water. Not all of the water, because some of the water went through in the wintertime.

With the bonds voted, they proceeded to build the works of the district. The principal reservoir, was Bowman Lake, which was formed by tearing down and rebuilding two higher dams where the old Bowman Dams were, and doing other work, principally, building the distribution canals.

M. M. O'Shaughnessy was employed by Fred Tibbetts, who was our engineer, as a consultant, particularly on the building of Bowman Dam, which was quite an extensive affair, a rock-filled dam with a concrete face. I went up to Bowman with Fred Tibbetts and O'Shaughnessy some years after the dam was built and he was very well pleased with it. We stayed there overnight and had a



- Durbrow: very interesting trip with O'Shaughnessy.
- Baum: Fred Tibbetts was the engineer for the district for a long time?
- Durbrow: Oh, he was the engineer for the district originally and for as long as he lived.
- Baum: Did he live up around there?
- Durbrow: No, he lived in Berkeley.
- Baum: I notice he has been in on a lot of irrigation district planning.
- Durbrow: Yes, he has. His firm was quite the first firm in the planning of irrigation district works in Northern California.
- Baum: I also noticed that Tibbetts represented Nevada District at the Irrigation Districts Association sometimes.
- Durbrow: Yes, I used to invite him always to go. Sometimes he went. He also, you know was the engineer for the Santa Clara Conservation District, building those works down there. I used to go to the various jobs he was on to look them over with him. Not that I had any special ability. We were close friends and I was an engineer and I was interested. That's how I happened to go up first to see the Nevada Irrigation District proposed works.
- Baum: I read the prospectus for that first issue of bonds

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Baum: and I noticed that it mentioned that most of the district would be paid for by the sale of falling water to the P. G. & E.

Durbrow: Wisker also negotiated with the bond people before these bonds were sold, using the contract with the P. G. & E, the income from which was entirely devoted to the repayment of these bonds. That has always been so and still is.

Baum: I was wondering if the landholders thought they would have to pay any assessments at all?

Durbrow: Well, that's where Wisker fell down. He rather intimated that the thing would be so wonderfully self-liquidating that there would be no assessments. He went so far as to have them think that in time they wouldn't even have any water tolls. In other words, he was overly optimistic. I always figured that Wisker, whom I knew very well, was something of a dreamer, although he was a very good negotiator. He went back to Washington and negotiated with the Federal Power Commission and got them to give the district a power permit to sell water and power to the P. G. & E. He did a wonderful lot of very competent work, negotiating these contracts.

Baum: What was Mr. Wisker's occupation? You say he was not



Baum: compensated for his work with the district.

Durbrow: Mr. Wisker came to Nevada County to operate a farm for a man named Whitney, up on Loma Rica. He was operating that farm and was quite a factor in improving the affairs of the community and making better the agricultural situation all through Nevada County.

Baum: Was he trained in agriculture?

Durbrow: I don't know whether he was or not.

Baum: He was a ranch manager.

Durbrow: He was a ranch manager and operated this Loma Rica Ranch and lived at Loma Rica; the property later became the property of the principal owner of the Idaho-Maryland Mine who lived there until his death.

Baum: This was a large ranch, I presume.

Durbrow: A good-sized ranch, yes.

Then, December 10, 1926, it looked as though the district was going to be operated all right and water was going to be available, so some of the acreage in Placer County wanted to join the district. On that date 66,500 acres in Placer County were annexed to the district, making 2,268,500 acres in the district. That was the district as I knew it.

The first water was delivered July 1, 1927.

Baum: When did you come to the district?

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Durbrow: I came in July 1929.

I'll go a little further. On May 8, 1928 the second bond issue was voted. It was intended to cover reservoirs at Scotts Flat, Combie Dam, and the purchase from P. G. & E. of Gold Hill and Ophir. It never did all those different things, but it helped complete the works of the district.

Wisker's Power Development Plans Fail

Durbrow: Then, the district needed more revenue. It was getting to be in rather bad shape. It could be seen that the revenue was not sufficient to service the bonds.

Baum: The P. G. & E. was adhering to their contract?

Durbrow: Yes.

Baum: And you had water to sell them?

Durbrow: Yes. But the district didn't have enough income to even service the bonds.

Baum: Were people buying the water at the rate that Wisker had expected?

Durbrow: That came a little later. Wisker left just about the time they delivered the first water to the district. In 1927 he got into trouble. One thing, Wisker saw that things were not going to work out so he organized what was known as the Pacific Electric and Development



Durbrow: Company with which he intended to take over the works of the district and have the district turn the whole thing over to him. He had organized this company and they proposed to go ahead and produce more power by voiding the contracts with P. G. & E. and by other means using the water to make more power.

Baum: In other words, this company, which was Mr. Wisker, was going to produce the power rather than have the P. G. & E. do it.

Durbrow: And also was going to return the water to the land-owners, get more water, much cheaper. They weren't going to have any assessments at all.

Baum: Was the idea that they would make so much money off the sale of the power that they could do this?

Durbrow: That's right, that they would make money off the sale of the power and that would lessen the cost to the farmers of the district.

Now, that didn't work out. I have understood that he had commitments of some fourteen million dollars from some Eastern sources to go ahead with this work. At the same time, the board didn't approve and they had disagreements and he quit the district in 1927.

Baum: At the time Mr. Wisker was suggesting that you produce

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Baum: your own power, did the district consider putting in their own power plant, or having this other company put in a power plant?

Durbrow: That was Wisker's scheme. Just what his plans were is heard to say. Also, one of the things that troubled me when I first took over the district was a great antagonism to the district by the P. G. & E. and one of the reasons was that Wisker had filed on the waters of Bear River, which the P. G. & E. had plans for using. He had filed on and intended to use, but he didn't have the money.

Baum: Then Wisker was contemplating that at some time the district would be in the power business?

Durbrow: Not the district. The Pacific Development and Power Company.

Baum: Would the area around there have been able to purchase all of the power? Could this company have retailed the power around there?

Durbrow: No. Just as other districts did, they would have had to sell that to P. G. & E.

Baum: There was no thought of retailing?

Durbrow: No. There couldn't have been because there wasn't a market. I was in the power business for several years and I realized that Wisker was dreaming. It couldn't



Durbrow: be done. It failed in every case where people had formed power companies, even with a better market than he could have had. They either failed to make a profit or found it more profitable to sell out to the P. G. & E. That was true of the Northern California Power Company, the Stanislaus Power Company, the Oro Water, Light and Power Company with which I was connected and others.

Baum: You felt power production was too big an undertaking for a district.

Durbrow: It was too big for a district this size. It didn't have the potential water power to make a big thing of it either. They are still attempting, under a recent management, to find means of financing new power developments but they intend to sell to P. G. & E.

Baum: Yes, I noticed the district is thinking of doing their own power development.

Durbrow: I don't know the details of that, but I know that they have had engineers working on the problem. Also the P. G. & E. has worked on the problem but have not yet come up with the final solution.

Baum: Would the P. G. & E. like to have the district produce the power and then sell it to the P. G. & E.?



Durbrow: Well, the P. G. & E. have changed their attitude since I first started in. They are now friendly to irrigation districts, very friendly. For instance, very recently they have built a series of power plants known as the Tri-Dam project. They build the power plants and give the water back to the district, the sale of power paying the cost. So they've been very friendly and very cooperative. But at the time I went to Nevada District they were not friendly. As a matter of fact, Paul Downing was the general manager of the Pacific Gas and Electric Company at that time. I knew him personally very well. He didn't like Nevada Irrigation District. He told me so personally. But eventually we became very friendly and P. G. & E. cooperated with the district in every way they could. But they insisted upon sticking to their contracts.

Baum: Why do you think the P. G. & E. was so against the irrigation districts, especially since some like Nevada didn't seem to be a threat to them?

Durbrow: The Pacific Gas and Electric Company figured that power was their particular province and it wasn't the province of an irrigation district. Some districts had gone into the power district, which they didn't like. Like Turlock, Modesto, and Imperial. But they realized



Durbrow: they couldn't combat those things if the conditions were right for a district to go into the power business. But in other cases, and most cases, the P. G. & E. has produced the power generated by the falling water from irrigation district works. They have been very friendly and cooperative in that way.

I've gone into this because I went from the time they were uncooperative and antagonistic to irrigation districts to the time that they were very friendly. Even after I quit Nevada Irrigation District the friendliness has continued.

Baum: I imagine that is because the P. G. & E. doesn't think any districts are going to go into retailing power any more.

Durbrow: I don't think they believe it will hurt them very badly. There have been a number of cases where districts or municipalities have gone into the power business, but the P. G. & E. still are the wholesale producers of electricity, like San Francisco. They produce a certain amount of their own power but they also buy from P. G. & E. Or if there's a shut-down of their own power plants they have an arrangement by which they can get power from the P. G. & E.

Baum: Of course, the Sacramento Municipal Utility District has gone off of the P. G. & E.'s market.

1. The first part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to the origin as  $t \rightarrow \infty$ .
2. In the second part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
3. In the third part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \cos t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
4. In the fourth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
5. In the fifth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
6. In the sixth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t + \epsilon \cos 2t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
7. In the seventh part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t + \epsilon \cos 2t + \epsilon \sin 3t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
8. In the eighth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t + \epsilon \cos 2t + \epsilon \sin 3t + \epsilon \cos 3t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
9. In the ninth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t + \epsilon \cos 2t + \epsilon \sin 3t + \epsilon \cos 3t + \epsilon \sin 4t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .
10. In the tenth part of the paper, we study the asymptotic behavior of the solutions of the system of equations
- $$\begin{cases} \dot{x} = -x + y \\ \dot{y} = x - y + \epsilon \sin t + \epsilon \cos t + \epsilon \sin 2t + \epsilon \cos 2t + \epsilon \sin 3t + \epsilon \cos 3t + \epsilon \sin 4t + \epsilon \cos 4t \end{cases}$$
- as  $t \rightarrow \infty$ . It is shown that the solutions of this system converge to a periodic solution as  $t \rightarrow \infty$ .



Durbrow: They still buy from P. G. & E. but would like to buy from the Reclamation Bureau. That looks as though it might be rather an unfair situation to the private company, because Sacramento wants to buy from the Reclamation Service at a rate that is lower than the cost of production, all things considered.

Baum: What do you think of the present plans of the Nevada District for making their own power? The Haypress Project.

Durbrow: If the Pacific Gas and Electric Company considers it a feasible project and they work it out together, I think it will be all right. There is water there and there's drop enough to make considerable power, but it would require cooperation of all parties to do it.

Baum: P. G. & E. would buy that wholesale then?

Durbrow: Oh yes.

Baum: Then why shouldn't the P. G. & E. build it?

Durbrow: Well, the water rights belong to the district, so it's natural that it should be done by the district.

Baum: So you think it's feasible if it works out with the P. G. & E. satisfactorily.

Durbrow: Yes, but it has to be not only feasible but economic for both parties.

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Durbrow Becomes Manager - 1929

Durbrow: After Wisker quit, the district then hired Fred Miller as manager of the district for one year. During his administration they negotiated another contract with the P. G. & E. and they got out another bond issue. This bond issue was for \$2,592,000. Then the P. G. & E. enlarged their canal out of the Bear River, from their Bear River Head Dam near Colfax down a number of miles through a couple of power plants. They enlarged that canal to take the district water, but at district expense. The district would pay them back some \$55,000 per year. That gave the district a larger income.

At the end of the year there was a good deal of dissatisfaction, particularly from the bondholders standpoint. I was contacted, largely through the bondholders and their attorneys, Orrick, Palmer & Dahlquist. They contacted me and I was asked to go up and take over the management of the district.

Baum: At that time was there any default yet?

Durbrow: Yes, there was default, but it wasn't a default as to the bondholders. It was a default in this way: a certain combination of landholders and bondholders pur-



Durbrow: chased the coupons of the district as they became due, so that there was no actual default at the time I took over. For a year or two I had to continue this process of raising enough additional money to pay the interest through the sale of the coupons. The coupons were good of course. They would always be the first to be redeemed.

I took over the district on the first of July, 1929.

Baum: Why did the bondholders contact you?

Durbrow: I had had a good deal of background on the handling of district bonds. I was well known in the financial district of San Francisco and also by the attorneys. As a matter of fact, I knew Orrick very well. A college friend. I had a good reputation in San Francisco among the bondholders because I had refinanced the bonds of the Glenn-Colusa Irrigation District and had contacted many bond houses as well as bondholders down there. I was well known and they wanted me as manager of the district. I had quit Glenn-Colusa. As a matter of fact, I intended to go more deeply into farming, but I didn't. So I went over to Nevada Irrigation District.

Baum: When you got to Nevada, were the landowners paying a

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Baum: tax on their land? Or was all the money still coming from P. G. & E. and the water tolls?

Durbrow: No, the landowners were paying a very heavy tax. The order to try and get the revenue of the district up to a point where they could meet their bond interest, the bondholders were trying to insist on an extremely heavy tax, which I considered too heavy a burden for the landowners. There was very little irrigation. It was mostly dry land and it was just an additional cost to the farmers to pay this tax.

Baum: This tax was falling on all of the lands, including a majority of them that weren't using any water.

Durbrow: Yes. At that time I came to a little disagreement with the bondholders committee themselves. The head of the committee was L. B. Keplinger. I had some disagreement with him because he was all for soaking the landholders. He represented the Eastern bondholders.

Baum: Wasn't he with Dillon, Read & Co.?

Durbrow: Yes, he was. He was all for making the landowners pay through the nose so the bondholders would get the full amount of interest. He tried to force a tax on us. We did, for a couple of years, in '29 and '30, put on a tax of \$60,000, which I maintained was the





Durbrow: limit that they could pay. I said that limit could not be considered as a permanent limit, but was just in order to get by a certain period.

Baum: Doesn't the law require the district to levy assessments adequate to meet your obligations?

Durbrow: Yes. It should, but you can't do the impossible. In other words, you can't levy what they can't pay. Even under the \$60,000 which we levied, there were a lot of delinquencies and a lot of land reverted to the district.

#### First Refunding - 1931

Durbrow: My first job was to refinance the district. I could see that the then income of the district couldn't meet its interest and pay off its bonds. It had been reported by Tibbetts and later by the firm of Quinton, Code, Hill-Leeds & Barnard of Los Angeles, under Summary of Power Revenue Reasonably Assured, that there would be a full flow of water for the district every year so it would get the maximum revenue from the P. G. & E. This amount would have been \$437,800 to start, and that would have been enough to pay the interest and retire a substantial part of the bonds, if the interest rate of the bonds should be reduced to



Durbrow: 4%.

The original bonded debt of the district was at  $5\frac{1}{2}\%$  and so I met with the attorneys and the bondholders on this matter and finally got an agreement, which was rather a difficult thing to do too, to get them to reduce the interest from  $5\frac{1}{2}\%$  to 4%. This was known as Nevada Irrigation District Plan, dated June 1, 1931, and was finally proposed to the bondholders by a committee representing the original bondhouses which put out the bonds.

The plan tells the whole story. I had quite a job of getting the bondholders to agree to this plan.

Baum: How did they get in touch with the bondholders?

Weren't they pretty well sprinkled around?

Durbrow: Yes, we could get them because we got in touch with the different people who had sold the bonds. There were both Eastern and Western bond houses that distributed the bonds. However, we were able to contact them. The only trouble was that at that time there was no provision for a refunding plan that forced the bondholders to do anything. So we had to get the bondholders to agree voluntarily, and I want to tell you, it was a tough job.

Baum: It was just persuasion.

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Durbrow: It was persuasion. But the principle of the persuasion was that this would make their bonds better. As a matter of fact, the bonds had gone down to twenty-four cents on the dollar. That was the lowest figure at which they sold. The plan, when accepted, did raise the bonds considerably over that figure. It made their bonds better, safer.

Baum: So they were willing to take this lower interest for a better bond. Were there any bondholders who refused to put their bonds in?

Durbrow: As I remember it, we got practically all of them. There was one bunch of bonds, I think \$10,000, which on the last modification of the refunding plan hadn't come in. They belonged to a maiden lady down in San Marino. Finally, the attorney told me, "We have to have all those bonds in before we can put through this deal." So I had to go down and buy those bonds.

Baum: At par?

Durbrow: No, I made some kind of a deal. I forget what the deal was now, but we got the bonds at a fairly decent price. But she did, perhaps, a little better than the others.

Baum: Someone told me that Edward Treadwell did the same thing on the Nevada refinancing.

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Durbrow: Well, that was somewhat the same sort of deal. He was a hold-out. I went in to see Ed Treadwell. We wanted to get his bonds. I don't remember just what the deal was but I had to agree to give him a little bit better deal than the others, which I was very unhappy to do. Nearly everybody had come through and he hadn't. He was a little bit selfish on the proposition; he wanted to get a little more.

This plan made quite a change in the refunding of irrigation bonds. The plan provided that if there were further modifications of the plan and if 75% of the outstanding bonds consented, all bonds would have to consent.

Baum: This was part of the contract on the new bonds?

Durbrow: Yes, the contract for the new bonds. We ran into a lot of opposition. J. R. Mason was quite a well-known bond dealer and he brought suit and the suit was carried up through the courts and got practically to the Supreme Court. It got to the highest federal court outside of the Supreme Court, then they quit; so we won.

Baum: I have a note that the California Legislature passed a law that such a provision was legal.

Durbrow: That was after we got this through the courts.

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- Baum: Oh, so you were the ones they passed the law for.
- Durbrow: No, they passed the law because we proved it could be done. We started things moving. And we won out in every court. We were then in a position for later modification.
- Baum: A case came up after the first modification, Mulcahy vs. Baldwin.
- Durbrow: That was our own case to test the legality. We had a number of problems coming up. One thing was to have a court ruling on the original plan.
- Baum: There was some litigation by Placer County residents against the district in about 1930. Do you remember that?
- Durbrow: Yes, I do. As a matter of fact, we made very good friends of them afterwards.
- Baum: As I get the story, they were paying the P. G. & E. for water that the P. G. & E. got from the district and they were paying a higher rate than the purchasers from the district had to pay and they were angry about it.
- Durbrow: That's right. We finally consented to pay the difference.
- Baum: This was a loss to you, wasn't it?
- Durbrow: A loss to the district.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the information gathered is both reliable and comprehensive.

The third part of the report focuses on the results of the analysis. It shows a clear upward trend in the data over the period studied. This suggests that the implemented measures are having a positive impact on the overall performance.

Finally, the document concludes with a series of recommendations for future work. It suggests that further research should be conducted to explore the long-term effects of the current strategies. Additionally, it recommends regular audits to ensure that the data remains accurate and up-to-date.

Baum: Because you sold the same water at a lower price to the P. G. & E.

Durbrow: No, it wasn't that. Some of the lands in the district were being served by P. G. & E. and they were being charged \$45 an acre. The district rate, for orchard lands was \$24 and for a time we paid the difference. We gave them a rebate on their water bills. I don't remember that they won any suit; I don't think they did. I don't remember that it went to court.

The only suit I remember, in the early days of my administration was a suit against the Pacific Gas and Electric Company. We had delivered, in 1927, water to the P. G. & E. and they had never paid us for it. They claimed the delivery in 1927 was not in accordance with the contract, that it would be a violation of the contract for them to pay that. We had a suit over this 1927 delivery, which we won.

There was another suit against the district about that time. Certain landowners got water from Wolf Creek for their lands. It wasn't served by the district, just taken by those lands by their own ditches out of Wolf Creek. These people sued, claiming that they had always received this water, that it was natural water from Wolf Creek and that they were en-

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Durbrow: titled to receive it as a water right and at no cost. We really didn't carry the suit beyond the Superior Court. We agreed to a modified adjudication of it under which we gave them a little less water than they claimed, but we agreed that they were entitled to this water.

Baum: So they didn't have to pay a water toll.

Durbrow: No. The crux of that whole suit was this. There was no water in Wolf Creek at times. We proved that. But there had been water in Wolf Creek ever since early times because the mines had pumped it into Wolf Creek. It wasn't natural water. We proved it wasn't natural water and all they were entitled to was the natural flow. Now, the court held that the water the mines pumped out, not the water we might deliver into the mines but the water they pumped out, was in lieu of the natural flow that the mines had taken away, and they were entitled to such water. I think now the mines are shut down those people will eventually lose their rights to water because there is actually no water in Wolf Creek in the summertime, or just a trickle.

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Second Modification - 1937

Negotiation with the R.F.C.

Durbrow: Then, later, as we operated for several years under the plan with interest reduced to 4%, we had several bad years...

Baum: Bad water years?

Durbrow: Yes. At that time the Municipal Bankruptcy Act had come into being and there was a division formed, known as the Irrigation and Drainage Division of the Reconstruction Finance Corporation, and we decided to try and work through it. I figured that things weren't working out right at all, because while under the 4% we had been able to pay our interest, we hadn't reduced the bonded debt at all. So we decided the bond issue had to be again refinanced in some manner.

So I went back to Washington in 1933 and again in 1936. The first time I went with our attorney and we got nowhere at all. They turned us down cold.

Baum: You wanted the R.F.C. to refinance the whole district, buy in the bonds and issue new ones?

Durbrow: Yes. That is what they were doing with other districts. In some cases it worked out very well for the districts.





Durbrow: The second time I went back I got to know the people very well indeed. Emil Schramm, who later became the head of the New York Stock Exchange, was at that time the head of the Irrigation and Drainage Division of the R.F.C. He was very friendly. He had been out here and I had met him and worked with him, so we knew each other rather well. He looked over our reports and had his engineers and his accountants go over our bond plan. Finally he turned us down absolutely cold, said he couldn't do anything for us at all.

Baum: On what basis?

Durbrow: On the basis, mostly, that our bonds were supported by power income and not irrigation. Anyway, they turned us down and finally he said, "Bill, I hate to do this but we can't do anything for you at all. But you can appeal our decision and I won't object if you want to go to the big board." The big board was headed by Jesse Jones of Texas. Of course, irrigation district affairs were too small, usually, to ever appear before them. But he said, "You can appear before them if you want to." I said, "I'll appear before them."

So I got Senator Henderson of Nevada to make a date for me with the board. It was a very, very

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Durbrow: interesting meeting I had with the Reconstruction Finance Corporation board. I went to the board meeting. Jesse Jones wasn't there, but the rest of the board was. They said I'd have about fifteen minutes, but I ended up by having about an hour. When I got through they were all very good-natured about it. They said I had just sold them Nevada County. They all seemed to be very pleased with the exposition I had made of our situation and what we could do and how good our country was and what a good future the district had.

The next day I went into Henderson's office to see what they had decided. The secretary asked me to take a seat and wait, that Senator Henderson was busy at the time. Just after I came in a tall man with white hair came in. I knew him right away from what I had heard of him. That was Jesse Jones. So he went in and had his talk with Henderson. He wasn't there more than about ten minutes. As he came out Henderson came with him and introduced him to me. When he was introduced, he slapped me on the back and said, "I know all about California. I've gone through there on a railroad train." We had a little conversation and then he said, "I think we can fix you up all

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Durbrow: right." Then I went into Henderson's office and he said, "That's all we needed. When Jesse says you are all right, you can do a thing, why it's done."

Baum: So he was really a big man in that outfit?

Durbrow: Oh, he was one of the big men of the United States at the time. The R.F.C. handled all sorts of big affairs.

So when Jesse Jones said it was all right, the others usually agreed. They had been sold by my talk as to Nevada Irrigation District. So several days later they gave their final consent, but it wasn't a very satisfactory one to me. But I said, "I don't care what it is, I want a deal. You've gone over the district's reports and plans and I want you to give me a deal. I don't care how bad it is, what it is, I want it. I can use it."

The deal was that they would pay us fifty cents on the dollar for our bonds and also that we were to issue some  $\frac{1}{4}$ % bonds in addition to this money for the bondholders, kind of a bonus.

Baum: I didn't quite understand that. You were going to get the bonds from the bondholders.

Durbrow: The R.F.C. would buy the bonds.

Baum: The R.F.C. would buy the full issue, not a new issue, the same issue.

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Durbrow: Yes, for fifty cents on the dollar.

Baum: Were you supposed to pay off at par to the R.F.C.?

Durbrow: No, they would sell them later. They would just charge us on the basis of fifty cents for the bonds.

Baum: So the bondholders would have taken just half.

Durbrow: And the bonds were only selling for about thirty-four. As I say, we'd had very bad years and while we'd met the interest, we hadn't been able to pay any on the principal.

#### A Private Deal

Durbrow: It was just what I wanted. I was perfectly satisfied. I came back and then I got hold of the bankers and the bondholders, particularly the Bank of America. We had a meeting in the Bank of America building. Russell Kent of the Bank of America became the chairman of this first meeting, and we discussed the situation as to bonds. I told them what the deal was as offered by the R.F.C. and had the R.F.C. report showing that the district was all right, but that's all they would pay for the bonds. I said, "I think we can do better with a private deal." So finally we made a private deal.

Baum: Was this about 1937?

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Durbrow: It was in 1936 that we were negotiating. The re-funding plan is dated January 1, 1937. It was in the early part of 1936 I was back in Washington and got this report. Then, later on I began negotiating with this bondholders' committee. This committee represented people who owned large blocks of the bonds. Fred G. Stevenot was chairman and represented Bank of America, A. O. Stewart was head of the Federal Reserve Bank in San Francisco, Robert M. Searls was a very prominent attorney in San Francisco, and represented his brother, Fred Searls, who was a large bondholder. Kernan Robson was a bondholder, and Earl W. Huntley was a stock and bond operator.

Baum: So here on your bondholders advisory committee you had the major bondholders.

Durbrow: Yes. As a matter of fact, on the committee we had 40% of the outstanding bonds. We had several long meetings. Finally it was decided that the bonds would be reduced to 3%. Certain other changes were made. We would be allowed to buy the bonds up at any amount we could with the surplus money.

Baum: Yes, I noticed that you did that.

Durbrow: Under the first plan we had agreed to a sinking fund of \$200,000 to provide funds in case we fell down in



Durbrow: interest or any disaster came to the Mountain Division works of the district. Under certain conditions we could apply to the Bond Certification Commission for money out of this fund but had to refund it out of future revenues.

One time, about 1935, after the original plan had gone into effect but before we had gone ahead with this modification of the plan, Fred Searls, who was a big mining operator, and president since, of the Newmont Mining Company, which at that time controlled the Empire Mine and to whom we sold considerable water, came into my office. He was a hard man to talk to, as he decides for himself rather quickly and doesn't give you very much time to talk. Anyway, he said, "Mr. Durbrow, I've got \$10,000 of your bonds. We owe you money for water each month. Supposing I pay that water in bonds at the depreciated value." It looked like a good deal to him. Of course, it was a good deal for the mine. However, it gave me a chance to show him how it wouldn't do, how it wouldn't work out for the district. Then I outlined to him my plans for refinancing the district. I explained to him how at a lower interest rate the bonds would

- The first part of the document  
 describes the general situation  
 and the objectives of the project.  
 It also outlines the scope of the  
 study and the methods to be used.  
 The second part of the document  
 deals with the results of the  
 study. It includes a detailed  
 description of the data collected  
 and the analysis of the results.  
 The third part of the document  
 discusses the conclusions of the  
 study and the implications of the  
 findings. It also provides  
 recommendations for further  
 research and for the practical  
 application of the results.  
 The fourth part of the document  
 contains the references and the  
 appendix. The appendix includes  
 the raw data and the detailed  
 calculations.

Durbrow: rise in value, they'd be good bonds, and I thought the district then could go ahead paying interest and reducing the principal. He listened, first time I ever knew him to really listen. He got the whole story, all about the irrigation district and my financial problems as to it. Finally he went out.

In about a month or two he came back. He said, "Durbrow, I have \$100,000 of your bonds now. I'm perfectly willing to help you in your refinancing." Well, it ended up by his buying over \$2,000,000 of our bonds, or a quarter of the whole issue. He was a great help in putting through the modification of the refunding plan of January 1, 1937.

One time, when I was in the middle of negotiating this modification I was walking down Montgomery Street with a man named W. D. Courtright, a vice-president of the Bank of America. As we were walking along the street, we met Fred Searls. Fred Searls never dressed up; he usually dressed very carelessly. He had on an old cap, his clothes were mussed, his shirt was old and mussed. He stopped us, so I introduced Courtright to him. Courtright didn't recognize the name. Fred said, "How are you coming along with your modification?" "Oh," I said, "We're coming along very



Durbrow: well. We need about \$1,000,000 more of the bonds to handle the deal." He said, "You get them and I'll buy them." Then we went on. Courtright looked at me and said, "How the heck is that man coming along here, an old slob like that, offering to buy a million dollars worth of bonds?" I said, "He would, too. There's no question he has the money and he'd buy them. That's Fred Searls. He's one of the heads of the Newmont Mining Company. He's helping us very much in this refinancing."

Anyway, we got the necessary bonds, although not too easily.

Baum: Searls bought a lot of those bonds himself and deposited them.

Durbrow: Rather I would say he bought them for himself and his clients.

Baum: Did he sell bonds?

Durbrow: No, he was one of the heads of the Newmont Mining Company, one of the big mining companies of the world. He bought some of them for the Newmont, some for the then-president of the Newmont, some for Mrs. Thompson, a large owner of Newmont and a very wealthy woman. Her husband, Thompson, formed the Newmont Mining Company. The name Newmont is a contraction of the words

a.  $\frac{1}{2} \log_2 \frac{1}{2} = \frac{1}{2} \log_2 2^{-1} = \frac{1}{2} (-1) = -\frac{1}{2}$   
 b.  $\frac{1}{2} \log_2 \frac{1}{4} = \frac{1}{2} \log_2 2^{-2} = \frac{1}{2} (-2) = -1$   
 c.  $\frac{1}{2} \log_2 \frac{1}{8} = \frac{1}{2} \log_2 2^{-3} = \frac{1}{2} (-3) = -\frac{3}{2}$

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f.  $\frac{1}{2} \log_2 \frac{1}{64} = \frac{1}{2} \log_2 2^{-6} = \frac{1}{2} (-6) = -3$

g.  $\frac{1}{2} \log_2 \frac{1}{128} = \frac{1}{2} \log_2 2^{-7} = \frac{1}{2} (-7) = -\frac{7}{2}$

h.  $\frac{1}{2} \log_2 \frac{1}{256} = \frac{1}{2} \log_2 2^{-8} = \frac{1}{2} (-8) = -4$

i.  $\frac{1}{2} \log_2 \frac{1}{512} = \frac{1}{2} \log_2 2^{-9} = \frac{1}{2} (-9) = -\frac{9}{2}$

j.  $\frac{1}{2} \log_2 \frac{1}{1024} = \frac{1}{2} \log_2 2^{-10} = \frac{1}{2} (-10) = -5$

k.  $\frac{1}{2} \log_2 \frac{1}{2048} = \frac{1}{2} \log_2 2^{-11} = \frac{1}{2} (-11) = -\frac{11}{2}$

11. a.  $\log_2 2 = 1$       b.  $\log_2 4 = 2$       c.  $\log_2 8 = 3$       d.  $\log_2 16 = 4$

e.  $\log_2 32 = 5$       f.  $\log_2 64 = 6$       g.  $\log_2 128 = 7$       h.  $\log_2 256 = 8$

i.  $\log_2 512 = 9$       j.  $\log_2 1024 = 10$       k.  $\log_2 2048 = 11$

l.  $\log_2 4096 = 12$       m.  $\log_2 8192 = 13$       n.  $\log_2 16384 = 14$

12. a.  $\log_2 2 = 1$       b.  $\log_2 4 = 2$       c.  $\log_2 8 = 3$

d.  $\log_2 16 = 4$       e.  $\log_2 32 = 5$       f.  $\log_2 64 = 6$

g.  $\log_2 128 = 7$       h.  $\log_2 256 = 8$       i.  $\log_2 512 = 9$

j.  $\log_2 1024 = 10$       k.  $\log_2 2048 = 11$       l.  $\log_2 4096 = 12$

m.  $\log_2 8192 = 13$       n.  $\log_2 16384 = 14$       o.  $\log_2 32768 = 15$

p.  $\log_2 65536 = 16$       q.  $\log_2 131072 = 17$       r.  $\log_2 262144 = 18$



Durbrow: New York and Montana, and it became a very wealthy mining organization in New York. Newmont controlled the Empire Mines of Grass Valley. They all made considerable money out of Nevada Irrigation District bonds.

Baum: That was a good deal for him.

Durbrow: An awfully good deal.

Baum: Because he knew those bonds were going to go up.

Durbrow: I had told him at our first meeting that I thought those bonds were going to go up, but I said, "The income isn't sufficient at present to properly service them and that's the reason we have to modify the present plan." He realized that if the modification went through it would increase the price of the bonds.

We got the modification through. The result of that was these bonds which had gradually raised from twenty-four up to thirty, thirty-five, rose into the sixties, that's when he was buying them. Eventually they got up to over par. In fact, I sold some bonds I had for 103.

Baum: This was after the modification had gone through.

Durbrow: After the modification. That made the bonds good. Those people who had bought bonds at  $5\frac{1}{2}\%$  interest gained money by their being reduced to  $3\%$  because

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Durbrow: the bonds rose in value.

Baum: Because you had this R.F.C. deal, you were able to make a private deal.

Durbrow: The R.F.C. deal had done this for me, it had given me a report on the district. They had thoroughly gone into the details of the district, its contracts and everything else. That was the help it had given me. And it had given me a rotten deal so that I could turn to the bondholders and get a better deal.

Baum: You could say, "Look what's going to happen. You're only going to get fifty cents on the dollar and you'd better do something about it."

Durbrow: Yes, and instead of that they got a hundred cents on the dollar.

Baum: That was pretty clever financing, I think. The R.F.C. didn't know you were going to do that, did they?

Durbrow: Well, I didn't tell them what I was going to do, I merely told them I didn't care how bad their deal was, I wanted a deal. Schramm had refused to give me a deal. I respect him, he had a good reason for doing that. But knowing me so well, he did say, "You can go before the big board," and that was the turning point. That gave me a chance.

Baum: I noticed in one of the things you sent out, that in



Baum: order to get bondholders to turn in their bonds they could go to a bond house. The bond house got a half of 1% of all the bonds they persuaded bondholders to deposit.

Durbrow: There was a payment.

Baum: I also noticed you didn't have to do that very long.

Durbrow: No, not very long.

Baum: Did you have a financial advisor or did the bondholders committee suggest all these different techniques of getting in the bonds.

Durbrow: We had this advisory committee which was headed by Fred Stevenot. I had an office in San Francisco and a secretary there and we handled this transaction right in that office. The bonds were deposited with the Bank of America National Trust and Savings Association. There was a letter of consent and transmittal. That didn't provide for any payment. They could be deposited in New York, Philadelphia, Boston, or Chicago. Many of the bonds were held in the East.

Baum: Were there any holdouts, then, in this 1937 modification?

Durbrow: There couldn't be.

Baum: After you got 75% you were in.

Durbrow: Yes.





# INSTRUCTIONS

*Fill out and sign the form on the reverse side hereof and transmit it with your bonds to*

## Bank of America National Trust and Savings Association

485 CALIFORNIA STREET  
SAN FRANCISCO, CALIFORNIA

If it is not convenient for you to deliver your bonds to the Depositary, it is suggested that you consult your local bank or investment firm, either of which will arrange the forwarding of your bonds to the Depositary. If you choose, you may send your bonds directly to the Depositary by insured registered mail.

NOTE: Whenever it appears that this Letter of Consent and Transmittal has been executed by a trustee, attorney, executor, administrator or guardian, proper evidence of his authority so to act must be filed with the Depositary.

Additional copies of this form may be obtained from Bank of America National Trust and Savings Association, or from the Nevada Irrigation District, or from the firm through which you purchased your bonds.

The Bank of America National Trust and Savings Association, as Depositary, has approved the appointment of the sub-depositaries below named. Any bondholder may deposit his bonds with any of the sub-depositaries named below. Such sub-depositaries will act for and on behalf of Bank of America National Trust and Savings Association and as its agent with respect to such deposits.

### **New York:**

Manufacturers Trust Company,  
55 Broad Street,  
New York City.

### **Philadelphia:**

The Market Street National Bank of Philadelphia,  
Market and Juniper Street,  
Philadelphia, Pennsylvania.

### **Boston:**

Old Colony Trust Company,  
17 Court Street,  
Boston, Massachusetts.

### **Chicago:**

City National Bank & Trust Company of Chicago,  
208 South La Salle Street,  
Chicago, Illinois.



**RETAIN THIS COPY FOR YOUR FILE.**

**LETTER OF CONSENT AND TRANSMITTAL  
(Modification of Nevada Irrigation District Refunding Plan.)**

Dated....., 1937.

**BANK OF AMERICA NATIONAL TRUST AND SAVINGS ASSOCIATION,**  
485 California Street,  
San Francisco, California.

Depository under Modification dated as of January 1, 1937, of Nevada Irrigation District Refunding Plan dated June 1, 1931.

In care of.....Sub-Depository  
(Here insert name of any sub-depository mentioned on the reverse hereof if the Bonds are to be deposited in New York, Philadelphia, Boston or Chicago.)

Dear Sirs:  
The undersigned is the owner and holder of bond(s) of the First Refunding Issue of Nevada Irrigation District dated September 15, 1931, listed below, viz:

Numbers of Bonds: (Insert here the letters and numbers which appear at the top lefthand corner of each Bond.)	Aggregate Principal Amount of Bonds:

all standing in the name of, or now owned by the undersigned, and hereby deposits said bonds, accompanied by fixed and contingent interest coupons due July 1, 1937, and all subsequently maturing fixed and contingent interest coupons (and also A July 1, 1932 and B July 1, 1932 and all Deferred Interest Coupons due January 1, 1934 and subsequently), and hereby becomes a party to the Modification dated as of January 1, 1937 of Nevada Irrigation District Refunding Plan dated June 1, 1931, receipt of a copy of which Modification the undersigned hereby acknowledges. The undersigned, by the execution of this Letter of Consent and Transmittal in respect of the above-mentioned bonds, assents to and is fully bound by the provisions of the aforesaid Modification and has become a party thereto with the same force and effect as though he had signed the same. The undersigned does hereby further make, constitute and appoint Bank of America National Trust and Savings Association, or any agent, employee or nominee thereof, his true and lawful attorney, for him and on his behalf to do and perform all acts and sign all instruments necessary for the proper approval of said Modification; hereby ratifying and confirming all that said attorneys and each of them or their substitutes shall do or cause to be done by virtue hereof; and the undersigned does hereby irrevocably authorize said Bank of America National Trust and Savings Association to endorse on said bonds and coupons the endorsements respectively contained in said Modification, pursuant to the terms thereof. This letter of Consent and Transmittal shall constitute an agency coupled with an interest and shall be irrevocable by the undersigned unless said Modification shall fail to become effective in the manner therein provided. In the event said Modification shall not become effective on or before January 1, 1938, the undersigned hereby requests the Depository to detach from said deposited bonds interest coupons due July 1, 1937 and all subsequently maturing coupons until said Modification shall become operative or shall terminate in accordance with its terms and to present the same to the Treasurer of Nevada Irrigation District for payment and upon such payment to remit the proceeds thereof to the undersigned by check of the Depository. If such coupons shall not be paid upon presentation, the Depository is hereby authorized and directed to cause the same to be registered in the name of the undersigned in the manner provided by law. The endorsement of any such checks by the undersigned shall be full release and acquittance to the Depository for the amount of any sums collected by the Depository and disbursed to the undersigned, which amounts shall be in lieu of the interest coupons hereinabove referred to and represented by the proceeds so collected. The agreements contained in this Letter of Consent and Transmittal shall be binding upon each successive transferee, owner or holder of said bonds and coupons. Please issue a receipt for the above-described bonds in the name of the undersigned owner thereof which receipt shall be negotiable in the manner provided in said Modification. All costs and expenses of this deposit are to be paid by said District.

Name.....  
(Please PRINT in block letters)

Street.....

City and State.....

Yours very truly,

In the Presence of:

.....  
Witness.

.....  
(Please sign your name here)

LEAVE BLANK

Bonds:	Endorsements:	Redelivery:
Checked:	Checked:	Checked:

# INSTRUCTIONS

*Fill out and sign the form on the reverse side hereof and transmit it with your bonds to*

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17 Court Street,  
Boston, Massachusetts.

### **Chicago:**

City National Bank & Trust Company of Chicago,  
208 South La Salle Street,  
Chicago, Illinois.

- Baum: You had a lawsuit though. Later this fellow Livingston came up and wanted his 4%.
- Durbrow: Well, that was a put-up lawsuit.
- Baum: That's what I wondered.
- Durbrow: Livingston was a good friend of mine. He was in Placer County, a real estate dealer in Auburn. As I remember it, we wanted to get a court decision on a certain matter, so we had him bring this suit, which turned out in our favor.
- Baum: Yes, I thought it was probably a put-up case because A. L. Cowell was his attorney.
- Durbrow: Yes, and A. L. Cowell was also a close friend of mine. In fact, they all were. I think Treadwell was in there and I can't remember why Treadwell was in it.
- Baum: Yes. I read the court case and there wasn't anything about Treadwell. I wondered what he had to do with it. This was one that J. Rupert Mason was in.
- Durbrow: Oh, yes, he objected very strenuously to everything.
- Baum: He wasn't part of the put-up case, was he?
- Durbrow: No, he was against us all around. Of course, I knew him also, very well. He is a great writer and wrote to me often. He also visited me at my home. He was very much opposed to any change in the original bonds as issued by districts. He maintained that when dis-

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Durbrow: tricts had sold to bondholders at a certain price, they should pay it whether they had to pay it through the nose or not, which was against economic law, you know. It wasn't good economics. As a matter of fact, had the districts had to pay exactly what they had originally contracted to pay to the bondholders, there would have been an entire new deal of the lands of the whole state. A lot of the districts would have failed.

Baum: I was wondering what you thought of the Municipal Bankruptcy Act?

Durbrow: I think it was a very wise act to save districts and I guess to save certain small cities that were overloaded with debt. It was, in a way, a humanitarian act. If a district was overloaded with debt and couldn't pay it, it was just the same as a man who couldn't pay his debts. He was allowed to go into bankruptcy and there is no reason why a district couldn't go into bankruptcy, which they did. I think it was really a good thing for the bondholders too. In most cases they got a fair deal. In some cases I'll say they didn't.

Baum: I remember you said concerning Glenn-Colusa that you thought they didn't need to refinance at such a low figure.



Durbrow: I think in the case of Glenn-Colusa it wasn't as necessary as some of the others because they had the ability to pay out, as it later turned out.

Baum: The Nevada District never used the Bankruptcy act.

Durbrow: No.

Baum: Never tried to cut your principal.

Durbrow: No, we never cut the principal in the least.

Baum: Don't you think you could have?

Durbrow: We could have used that R.F.C. loan, but it wouldn't have been as good for the district.

Baum: Why do you say it wouldn't have been as good for the district? Wouldn't it have cut down the amount you had to pay?

Durbrow: Possibly, but depending how the R.F.C. handled the bonds and also you would have had to pay a higher rate of interest on the amount you would have had to pay. I think the best thing for the district was to have done as they did for the reason that it maintained good faith in their credit. The credit of the district was exceedingly good for a long time after that because they had lived up to their obligations.

Baum: Then you thought it was just good business for the district to do it the way you did.

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Durbrow: Yes.

Baum: Not just that it was fairer to the bondholders?

Durbrow: Well...when I went up there I represented both the district and the bondholders. I went up there to refinance the district. So I thought we ought to be fair to those who had financed us. But I really think the district was in better shape because they met their obligations than by trying to run out on them.

Baum: I see.

#### Purchase of Scotts Flat Reservoir Lands

Durbrow: About 1945 the district needed an additional water supply, and, as the best source, we decided to build Scotts Flat Dam on Deer Creek. We had already purchased the Excelsior Water and Power Company from Fred Ayers of Boston, president and owner of Excelsior Water & Power Co. He was head of a very wealthy and powerful financial family. The company owned at that time about 20% of the land in the district. Also, they owned a large tract of land up on Deer Creek, part of which would be covered by the reservoir created by Scotts Flat Dam. When we decided to build Scotts Flat Dam, the W.P.A. was then in existence. I made a deal with a lumber company that we get the

The first thing I noticed when I stepped  
 out of the plane was the fresh air. It felt  
 like a breath of life after being stuck in  
 the city for so long. The sun was shining  
 brightly, and the birds were chirping.  
 I took a deep breath and smiled. This was  
 my chance to see the world from a different  
 perspective. I was going to explore the  
 beauty of nature and the kindness of people.  
 I was going to live.

My Journey

I had always dreamed of traveling the world,  
 but I never had the chance. Now, I was  
 finally going. I was going to see the  
 mountains, the oceans, and the people.  
 I was going to live. I was going to  
 explore. I was going to see the world  
 from a different perspective. I was  
 going to live. I was going to explore.  
 I was going to see the world from a  
 different perspective. I was going to live.  
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 going to live. I was going to explore.

Durbrow: W.P.A. to cut the lumber and they would take the logs and give us in exchange lumber that the W.P.A. could use in building a camp for housing them while they were doing the work of clearing the reservoir site and to be used later when we were building the dam. Well, I ran up against this problem. While the district had negotiated around 1926 with Fred Ayers on the use of part of the property to be covered by the reservoir, all he had given was an easement to flood this area, not the ownership of it. The tract they owned amounted to about three or four thousand acres.

I went to our attorney and told him what we wanted to do. He said, "As soon as your W.P.A. men cut the timber off that land, the timber will belong to Ayers because you don't own the land and the timber is part of the land." So I figured we had to buy the property. Ayers had become dissatisfied as the owner of land at this time and was liquidating. Bill Allen, living on a part of the property at Smartville, was the representative of Ayers in liquidating the property. So I went down to see him about buying this land. I thought I'd better be pretty cheap. I think the tract was about three thousand five hundred acres and I offered him \$5,000 for the whole thing,



Durbrow: about \$1.50 an acre. Well, he went into the air and said, "Bill, you're trying to steal it. No, I won't sell it to you for that. I'll tell you, I'll take \$10,000." Well, I was flabbergasted. I thought I'd have to pay about \$20,000 for the property. So my \$5,000 kind of set the price. So I said, "Let's compromise and make it \$7,500." So I finally bought the property for \$7,500. I don't know how many thousands of dollars worth of timber they've sold off of that property. I sold \$3,000 or \$4,000 worth of timber, besides the deal with the W.P.A. Also, we owned the whole property, we could do as we pleased with it. We put up the building on it for the housing of the W.P.A. and they cleared the land without cost to us.

#### Bowman House

Durbrow: Also about the W.P.A., we had an old house at Bowman. It wasn't even framed. It was two-story, and used to sway with the wind. It was forty or fifty years old at the time and been headquarters for the original owners of Bowman Reservoir. The district owned it. It was called Bowman House, a rather famous old place. While I was manager of the district, it burned down. Pack rats got in and got hold of

The first of these is the fact that the  
 government has been unable to raise  
 sufficient funds to meet its  
 obligations. This is due to a  
 combination of factors, including  
 a decline in tax revenue and  
 an increase in government spending.  
 The second major problem is the  
 high level of inflation, which has  
 eroded the value of the currency  
 and led to a loss of confidence  
 in the government. This has  
 resulted in a sharp decline in  
 foreign investment and a  
 corresponding loss of jobs.  
 The third and most serious  
 problem is the political  
 instability that has plagued  
 the country since the  
 end of the war. This has  
 prevented the government from  
 implementing any effective  
 economic reforms.

CONCLUSION

In conclusion, the economic  
 situation in the country is  
 dire. The government must  
 take immediate action to  
 address these problems, or  
 the country will continue to  
 decline. The first step should  
 be to reduce government  
 spending and to increase  
 tax revenue. This will help  
 to reduce the budget deficit  
 and to stabilize the economy.  
 The second step should be to  
 control inflation by reducing  
 the money supply and by  
 increasing interest rates.  
 Finally, the government must  
 establish a stable political  
 environment in order to  
 attract foreign investment  
 and to create jobs.

Durbrow: some matches. I lost a number of things I had up there, a very fine phonograph that came from my father's house in San Francisco and some surveying instruments. It wasn't insured.

After that I decided we had to build a new Bowman House. I had a man working for the district who had taken architectural training at the University. He was a bright boy and I liked and had confidence in him. So I told him to go up to Bowman House. I said, "I'll give you a chance to make us a plan before we get an architect." He made a wonderful plan. It was just perfect.

We had the W.P.A. working for us. They said their men would do rock work. So I decided we'd build a house partly out of rock. The first story was of rock and the second story of timber. It's really a beautiful place.

We started to build it and when we got it about half done the W.P.A. got orders from Washington to quit. No more W.P.A. So here I was with an expensive house half finished. I decided we had to finish it. I thought I'd get a lot of criticism on account of it. As a matter of fact, it only cost us, with the work that had been done, about \$10,000. It would

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Durbrow: cost from \$50,000 to \$100,000 today.

So I finished it. I took the board of directors up there. I thought, "By gosh, they'll think this is too expensive." We got up there and they were all tickled to death. Everyone in the district who went up there was pleased with it. It was a great credit to the district.

Baum: What was it used for?

Durbrow: It was district headquarters for the Mountain Division as well as a guest house. I used to take guests up there. Also, it was the headquarters for a ditch tender. I got a ditch tender that had a wife who would cook for us and take care of the house. I had some very funny experiences there.

We were doing some refinancing and I used to take people up there who were interested in our refinancing and entertain them overnight. We had lots of room, three separate bedrooms besides a big dormitory room you could put several people in. One time I took Walter Heller, quite a prominent bond man in San Francisco, to look over the mountain works, with some other men. So that night and the next day we went over the whole matter of refinancing the bonds as well as looked over the works. When I came down

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Durbrow: to San Francisco a couple of days later, I met a man and he said, "What did you do to Walter Heller up there at Bowman?" I said, "Why, I don't know. We entertained him up there." "Well," he said, "You must have sold him the district because he came down and bought a half million dollars worth of bonds."

I figured that house paid for itself, oh, dozens of times over. Whenever I had any problem I used to take the directors up there or men to talk with them concerning certain matters. Problems with the P. G. & E. were discussed with them, and we usually came to an agreement. The house is still there.

Baum: When did you have this W.P.A. work going on?

Durbrow: That was around 1944 to 1946.

Baum: It must have closed down when the war came on.

Durbrow: It closed down and then started up again. I remember it just closed down for awhile.

Baum: I remember reading that when you got this R.F.C. offer, that at the same time you got so much money you could spend on having W.P.A. work done.

Durbrow: We didn't get any money. We got labor. We ran a tunnel for Scotts Flat dam water delivery with the labor. All this work was done before we got the money for building Scotts Flat. I saw a chance for getting this W.P.A. so we used them for clearing the

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual and automated processes. The manual process involves reviewing each entry individually, while the automated process uses software to identify patterns and anomalies.

The third part of the document focuses on the results of the analysis. It shows that there are several areas where the data deviates from the expected norms. These deviations are likely due to human error or system malfunctions. The author provides a detailed breakdown of these errors and suggests ways to prevent them in the future.

Finally, the document concludes with a summary of the findings and a list of recommendations. The recommendations include implementing stricter controls over data entry, improving the accuracy of the automated systems, and providing additional training for the staff. The author believes that these steps will significantly reduce the number of errors and improve the overall quality of the data.

Durbrow: reservoir site and doing a lot of other preliminary work. It saved a lot of money.

Baum: When did you put up Scotts Flat Dam?

Durbrow: Well, it wasn't quite finished in '47 when I left. It was in '45 or '46. The money was raised in '43 in the modification contract of '43.

After this modification went through we had to sell some bonds so it took a little time after the '43 modification went through before we sold the bonds. Scotts Flat was built in '46 and '47.

#### Land Delinquencies

Baum: During the depression did the district acquire a lot of delinquent lands?

Durbrow: Yes, we acquired quite a lot of land.

Baum: Was this agricultural land?

Durbrow: Some of it was agricultural land. The district's policy at that time was to get tax-sale land back into the hands of the taxpayers as quickly as possible so the taxes would be paid on it. There was one particular case where a tract of land belonged to a man named Whitney, who I mentioned owned the Loma Rica Ranch. Anyway, Whitney, a well-known man in New York, owned quite a lot of land. When the high taxes

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In addition, the document highlights the need for regular audits. By conducting periodic reviews, any discrepancies can be identified and corrected promptly. This proactive approach helps in maintaining the integrity of the financial information.

Furthermore, it is advised to use standardized accounting practices. This includes following established guidelines for recording assets, liabilities, and equity. Consistency in reporting is crucial for providing a clear and reliable picture of the organization's financial health.

The second section of the document focuses on the role of technology in modern accounting. It notes that the use of accounting software can significantly reduce the risk of human error and streamline the data entry process. These tools often provide real-time updates, allowing for more timely decision-making.

However, the document also cautions against over-reliance on technology. It stresses that while software can handle complex calculations, it cannot replace the critical thinking and judgment of a skilled accountant. Regular training and updates are necessary to ensure that the software is being used effectively.

Moreover, the document discusses the importance of data security. As financial records are often stored in digital formats, it is essential to implement robust security measures to protect against unauthorized access and data breaches. This includes using strong passwords, encryption, and secure storage solutions.

Finally, the document concludes by reiterating the importance of ethical conduct in accounting. Accountants have a duty to provide accurate and unbiased information. Upholding the highest standards of integrity is not only a professional obligation but also a key to building trust with stakeholders.

Durbrow: came he dropped quite a lot of the land, didn't pay taxes on it, and the district became the owner. After the district sells to a new owner, he has to clear up the title by going through a quiet-title suit. There was one big piece of land that he owned that the district took title to. I thought we could sell that off at a good profit to various people in the district. So I had a man who knew him write to Whitney, for \$100, to clear the title to the property. This tract contained six or seven hundred acres of land, not very good land, but well situated. The bank had a second mortgage and, as they had other means of collecting the debt, they gave the district a quit-claim to it. So that was how I obtained a perfect title for the district by paying \$100. A quiet-title suit would have cost thousands of dollars and taken quite a long time. Then we sold that property to various people at a good profit to the district.

There were a number of cases like that. Quite a lot of land during those years when the taxes were rather high went into the district. Later the district land rose in value and we had less and less delinquency.

Baum: What kind of lands would come into your hands? Would

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23. The twenty-third part is a list of economics.

24. The twenty-fourth part is a list of law.

25. The twenty-fifth part is a list of medicine.



Baum: they be fruit orchards or grazing lands?

Durbrow: Well, not usually orchards, though some orchards came in, the poor ones. Not any good ones.

Baum: It was usually the poorer lands, I suppose.

Durbrow: Poorer lands, but lands that later might become valuable for residential purposes. I said when I first went into the Nevada Irrigation District, after I looked it over, "This is not strictly an agricultural area." Of course, much of it is good for livestock, good grazing land, and irrigated pasture, but I maintained that the future of the district was largely residential, just as the Santa Barbara country and other areas in California which are beautiful to live in and have a fine climate. And really it has become so. The Nevada Irrigation District is a nice place to live and more and more people, some with considerable money, are coming out from the cities and buying places there and retiring.

Baum: These are retired people?

Durbrow: Not always, but many retired people. Some of them wealthy people.

Baum: These delinquent lands, did you get small ranches where the people lived? Did they lose their land, or was it mainly large landholdings where the owner prob-

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Baum: ably wasn't too interested in it?

Durbrow: No, we didn't lose many small tracts. In the first place, in an irrigation district the improvements are not taxed, just the land. The land tax on residential property was small; it didn't affect them very much. It wasn't the very large holdings either because the very large holdings were usually held by people who could afford to pay. Such tracts were mostly being held for timber or livestock. A great deal of the land in the district was pasture land and it has become valuable for livestock, particularly with irrigated pasture.

Baum: But these large landholdings didn't come into the district hands either?

Durbrow: No, very few of them. This Whitney estate was one of the largest we acquired, about six hundred acres.

Baum: That's not very large.

Durbrow: No.

Baum: Are there many large landholdings in the Nevada Irrigation District?

Durbrow: Oh yes, I would say there are a great many large landholdings. The raising of livestock requires large holdings.

Baum: That's mainly unimproved land, isn't it?



Durbrow: No, a lot of it has been improved. The owners have taken off the brush or timber and have planted irrigated pastures. There are some very fine herds of registered stock in the district.

Third Modification - 1943

Baum: What sort of problems made it necessary for you to refinance again in 1943?

Durbrow: In 1943 there wasn't any trouble. It was just that I figured there were a lot of things which I thought would be to the advantage of the district to do. For instance, the second contract between the P. G. & E. and the district was dated May 8, 1928. In that contract the district agreed to pay the P. G. & E. \$55,140 a year for the enlargement of the Wise Canal. I figured this out and while they admitted it was as much as 7%, I found it figured out that the district was paying nearly 8% under that contract. That is, the principal plus 8%. I got them to agree to let us pay off the balance due, and we borrowed, through a bond issue, money for less than 3% to do this.

Baum: Oh, on the basis of your good credit, I imagine.

Durbrow: Yes. The difference between 3% and 8% is 5% over some forty or fifty years. It made quite a lot of



Durbrow: money, enough money to actually build Scotts Flat Dam. I figured by making that payment to the P. G. & E. it financed the building of Scotts Flat Dam.

There were a lot of other details to this new agreement with P. G. & E. We were allowed to pay out of the money received from the P. G. & E. an amount of \$87,000 a year which we could use in financing a bond issue. This was done with the consent of the bondholders under this 1943 modification.

1943 was a major modification because it allowed us to use money that we formerly had to pay to the P. G. & E. for financing a bond issue. This bond issue allowed us to pay off certain amounts we owed P. G. & E. Co. and in addition build certain necessary works.

Baum: So you have really handled three major refinancings.

Durbrow: Yes. Prior to the modification of 1943 there was a long negotiation between myself and the P. G. & E., with an attorney at their offices mostly, part of the time at Bowman House, to accomplish a renegotiation of the original contract. It was quite an intricate affair to renegotiate such contract.

Baum: Most of the work on this 1943 modification was with the P. G. & E. Was there any objection by any bondholders?

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Durbrow: No. The contract renegotiations were with the P. G. & E. After that it had to go to the bondholders to get them to agree that this money which was formerly paid the P. G. & E., or rather deducted from the amount they paid us, could be used for building this dam and other works as well as pay off certain obligations we owed P. G. & E. Co.

Baum: Was there any objection by bondholders to this 1943 modification?

Durbrow: Not a great deal of objection.

Baum: It just sounds so reasonable.

Durbrow: It went through rather easily. I did most of it down in San Francisco. I had an office there and a man who handled the letters of consent as they came in. It was rather easily done. The only thing, the man died during the time he was doing it, so I had to finish his job. The man was named George Henry. We got to be very close friends. His name doesn't appear in any of these modification booklets.

Baum: I've heard of him. Didn't he do other work on irrigation districts?

Durbrow: Yes, some. He was a very fine chap. I got to be very fond of him.



Assessment Policies

- Baum: Some general questions about the district. I had noticed in looking through the lists of average assessments for the various districts that the Nevada District seemed to have one of the lowest acreage assessments.
- Durbrow: The reason for that was the character of the lands. The lands wouldn't stand a high assessment. We put a very low valuation on them which resulted in a low assessment.
- Baum: At about what per cent did you value the land, what per cent of its market value?
- Durbrow: Well, I would say that we assessed it at about 25% of its value. Not higher than that. Of course, a lot of land might appear to be worth more because of the improvements, but the district doesn't assess improvements. It's pretty hard to say what percentage of true value is put on the land. I would say that probably most of the time we put a pretty conservative value, not over 25%.
- Baum: Would you say that was about the average valuation for other irrigation districts?
- Durbrow: Some irrigation districts have some odd ways of assessing. For instance, Turlock and Modesto, I think,

# Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives and scope.

The project aims to develop a robust system that can handle complex data processing tasks efficiently.

The system will be designed to be scalable and maintainable, ensuring long-term usability.

The project is divided into several key phases, including requirements gathering, design, development, and testing.

The initial phase involves identifying the specific needs and requirements of the stakeholders.

The design phase focuses on creating a detailed architectural blueprint for the system.

The development phase involves the actual coding and implementation of the system components.

The testing phase is crucial for verifying that the system meets all the specified requirements and is free of major defects.

Throughout the project, regular communication and collaboration between team members are essential for success.

The project team is committed to delivering a high-quality solution that meets the needs of our users.

We look forward to your feedback and suggestions as we progress through the project.

The project manager is available for any questions or concerns you may have.

Thank you for your interest and support in this project.

We appreciate your time and attention.

Best regards,

[Name]

[Title]

Durbrow: used to assess land at a value depending on distance from town; say \$100 an acre, one mile from town; ten miles from town, \$50 an acre; twenty-five miles from town, so much less.

Baum: Irregardless of the fertility of the land?

Durbrow: Regardless of anything. That was in old times. I don't know what they do now. There are a whole lot of different methods. In Glenn-Colusa, my recollection is that at one time we assessed all lands the same. That isn't true at all as to real value, you know.

Baum: No, the lands aren't equivalent.

Durbrow: They are not of equal value at all. I think assessments within many irrigation districts have but little relation to the actual value.

Baum: I've got the figures. The assessment rate in the Nevada District was about \$1 per \$100 in 1946, \$2 in 1947, \$3 in 1948, and then it went up to \$5 per \$100.

Durbrow: When I was there, except for the first two years, we kept it down to about \$1 per \$100, which amounted to about \$30,000 a year and that was about as much as the district could stand at that time.

Baum: Your valuation must have been very low.

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Officials and Employees of the District

Baum: It seemed to me that about the time you ceased to be manager, Forrest Varney took over after you?

Durbrow: Yes, Forrest Varney.

Baum: And the assessment went up.

Durbrow: Yes.

Baum: I was wondering if that was a change in policy or just an increase in expenses?

Durbrow: It was an attempt to increase the income of the district. I had quite a lot of trouble with labor, as a demand for higher pay was brooding. At one time, just before I left, labor unions wanted to come in and I was very much opposed to that.

Baum: You mean for district workers?

Durbrow: For district workers. No district had a union. I also had this idea, to use as our employees, district landowners, and I tried to keep it so. Small landowners. The result is that many of them were really working for themselves more or less. I tried to keep the costs down by this and other means. After Varney came in the policy was changed. The employees wanted bigger wages, better jobs all around, which of course I might have had to do in time, but I didn't up to the time I left the district.

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- Baum: Did he continue to try to employ landowners?
- Durbrow: Many of the men that I employed are still working for the district in spite of the fact that it was ten years ago that I left there. I see a lot of them; they often speak to me on the street, and several I hear from each year at Christmas.
- Baum: Forrest Varney was succeeded by Charles T. Law.
- Durbrow: Charlie Law was my assistant when I was there. He's a very good engineer, a New York man. Came from New York many years ago as a mining engineer and bought land in the district. He was employed by the district before I came there and I kept him on as assistant. He was a very good assistant, but I don't think he had the qualifications to be a manager. He wasn't cut out for that.
- Baum: When Varney was replaced by Law, in not too long a time... I wondered if this indicated changes in policy or was it just a matter of circumstance?
- Durbrow: No, I think that was circumstance. He was kind of a fill-in. He became sick and died later. He continued as manager until he became sick.
- Baum: Who was president when you were director?
- Durbrow: The first man was J. A. Teagarden, a Placer County orchard man. After that, a man named Thomas Mulcahy,

THEORY

1. The first part of the theory is concerned with the general principles of the subject. It is divided into two main sections: the first section deals with the general principles of the subject, and the second section deals with the specific principles of the subject.

2. The second part of the theory is concerned with the specific principles of the subject.

3. The third part of the theory is concerned with the application of the general principles to the specific principles of the subject. It is divided into two main sections: the first section deals with the application of the general principles to the specific principles of the subject, and the second section deals with the application of the specific principles to the general principles of the subject.

4. The fourth part of the theory is concerned with the application of the specific principles to the general principles of the subject.

5. The fifth part of the theory is concerned with the application of the general principles to the specific principles of the subject. It is divided into two main sections: the first section deals with the application of the general principles to the specific principles of the subject, and the second section deals with the application of the specific principles to the general principles of the subject.

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7. The seventh part of the theory is concerned with the application of the general principles to the specific principles of the subject. It is divided into two main sections: the first section deals with the application of the general principles to the specific principles of the subject, and the second section deals with the application of the specific principles to the general principles of the subject.

8. The eighth part of the theory is concerned with the application of the specific principles to the general principles of the subject.

9. The ninth part of the theory is concerned with the application of the general principles to the specific principles of the subject. It is divided into two main sections: the first section deals with the application of the general principles to the specific principles of the subject, and the second section deals with the application of the specific principles to the general principles of the subject.

Durbrow: also an orchard man. He was president until I left.

Baum: He's not president any more.

Durbrow: No, he died and all my old directors are out.

Baum: Was that because of the change in the ruling group?

Durbrow: Partly. Of course a lot of the fellows who worked for me left at the same time I left. They were not agreeable to going under the changed policy. Now, of course, most of my old directors have died.

Baum: During the years when you were director, what groups would you say were most influential in policy formation?

Durbrow: Well, I don't know as there was any particular group. Different individuals used to come in once in a while and sit in the room with the board of directors. The board of directors during my time were all successful farmers. They were well distributed over the district and they knew the feelings of the people of the district pretty well and they really represented the district. There wasn't much necessity for people coming in to see that their interests were properly taken care of.

Baum: Did they represent a wide variety of people? Did some of them represent the large landowners, or the cattlemen?

• **Die Bedeutung der Naturwissenschaften**  
 Die Naturwissenschaften sind ein zentraler Bestandteil der menschlichen Kultur und haben sich im Laufe der Geschichte stetig weiterentwickelt. Sie ermöglichen es uns, die Welt um uns herum zu verstehen und zu erklären. Durch die Anwendung von wissenschaftlichen Methoden können wir neue Erkenntnisse gewinnen und unsere Lebensqualität verbessern. Die Naturwissenschaften sind auch ein wichtiger Bestandteil der Bildung und helfen uns, kritisch zu denken und Probleme zu lösen.

• **Die Rolle der Naturwissenschaften in der Gesellschaft**  
 Die Naturwissenschaften spielen eine wichtige Rolle in der Gesellschaft. Sie liefern die Grundlage für viele unserer Technologien und Erfindungen. Ohne die Naturwissenschaften wäre unsere moderne Welt nicht denkbar. Sie helfen uns auch, die Umwelt zu verstehen und zu schützen. Die Naturwissenschaften sind ein wichtiger Bestandteil der Wirtschaft und der Politik.

• **Die Herausforderungen der Naturwissenschaften**  
 Die Naturwissenschaften sind mit vielen Herausforderungen konfrontiert. Eine der größten Herausforderungen ist die Finanzierung. Die Naturwissenschaften sind oft teuer und erfordern viel Geld für Ausrüstung, Personal und Reisen. Eine andere Herausforderung ist die Reproduzierbarkeit von Ergebnissen. In den letzten Jahren haben sich immer mehr Fälle von wissenschaftlichem Betrug oder Fehlern bei der Reproduktion von Ergebnissen ereignet.

• **Die Zukunft der Naturwissenschaften**  
 Die Naturwissenschaften werden in Zukunft eine noch größere Rolle spielen. Die Technologie wird sich weiterentwickeln und neue Möglichkeiten eröffnen. Die Naturwissenschaften werden auch immer mehr interdisziplinär werden und sich mit anderen Bereichen wie der Medizin, der Kunst und der Philosophie verbinden.

• **Die Bedeutung der Naturwissenschaften für die Zukunft**  
 Die Naturwissenschaften sind ein Schlüssel zur Zukunft. Sie helfen uns, die großen Herausforderungen der Welt zu bewältigen. Die Naturwissenschaften sind ein wichtiger Bestandteil der Bildung und helfen uns, kritisch zu denken und Probleme zu lösen. Die Naturwissenschaften sind ein wichtiger Bestandteil der Wirtschaft und der Politik.

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Durbrow: That was the beauty of it. They represented pretty near a cross-section of the whole district. The man from Placer County was a fruit grower, named Singer. Mulcahy was a fruit grower and had been at one time a larger landowner. Schwartz was a large landowner. Oh, there were quite a number besides those. Several of them died and one retired.

Baum: I noticed in some of your printed material that Mr. L. O. Wisler was accountant for the district.

Durbrow: Yes, Wisler was the accountant for the district. I had known him for some time, knew him as a very good accountant. Wisler is kind of a crank in some things, but he was a very good accountant and very honest. I had him on Nevada Irrigation District accounting and he did very well.

Baum: Does he still do accounting for districts?

Durbrow: Not very much. He's getting pretty well along in years and has turned it over to others. His son, who lives up at Tracy, is also an accountant. He's the accountant for some district up there.

Baum: Hasn't Mr. Wisler still got an establishment in Oakland?

Durbrow: He may have, but run by others. I hear from him once in a while. He's always been in the Pacific Building in Oakland. I used to go there quite often. He also

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Durbrow: used to do my personal income tax. I don't have to go down there any more. I have a man up here locally to do it. Wisler is a single-tax advocate and edits a small paper which he sends me occasionally. J. Rupert Mason, whom I have mentioned, is also a single-taxer and writes once in a while for the paper edited by Wisler, which I think is called "Liberty."

There is one thing I would like to say about Nevada Irrigation District. I haven't mentioned the name of George Herrington. George Herrington is one of the partners of Orrick's firm. It was his brains, his legal brains, that worked out the details of these different modifications that we went through. The first plan Orrick did mostly, but the two later modifications were all the legal work of George Herrington. He's a very able man and did a wonderfully fine job on these modifications.

Baum: He's worked out other refinancing plans for other districts, hasn't he?

Durbrow: Yes. He's an attorney for some of the stock and bond houses, Blyth and Company particularly, who were very instrumental in our modifications.

Baum: Oh, Blyth and Company worked on the modifications?

Durbrow: Oh yes, they helped with it. They represented a con-

The first part of the document discusses the importance of maintaining accurate records. It emphasizes that proper documentation is essential for ensuring the integrity and reliability of the data collected. This section also outlines the various methods used to collect and analyze the information, highlighting the challenges faced during the process.

In the second part, the focus shifts to the results of the study. The data shows a clear trend towards increased efficiency and productivity over the period observed. These findings are supported by statistical analysis and are consistent with the theoretical models proposed at the beginning of the document. The authors conclude that the implemented changes have had a significant positive impact on the overall performance of the system.

Finally, the document provides a detailed discussion of the implications of these results. It suggests that the findings could be applied to other similar contexts, offering valuable insights into best practices for data management and analysis. The authors also identify areas for further research and provide recommendations for future studies to build upon the current work.



Durbrow: siderable number of owners of bonds.

Baum: Who was their representative on the bondholders' advisory committee?

Durbrow: They didn't have a representative.

Baum: But they worked with the bondholders advisory committee?

Durbrow: Yes, and they worked very closely with Herrington.

A man named John Inglis of Blyth and Company, a vice-president of Blyth and Company at the present time, was particularly instrumental in the work and helped greatly.

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## IRRIGATION DISTRICTS ASSOCIATION

Early Leaders of the Association

- Baum: When did you first become associated with the Irrigation Districts Association?
- Durbrow: I became associated as soon as we formed Glenn-Colusa Irrigation District.
- Baum: About 1919?
- Durbrow: Well, I didn't go to the first meeting, not until 1920. At that time a man by the name of S. A. Hultman was the president. The first time that we really got into contact with the Irrigation Districts Association was when a former president of the Irrigation Districts Association, C. E. Steinegal, who later became a supervisor of San Joaquin County, came up to Willows and talked to a group of us as to the association. It was then that we decided that we would go into the association. Steinegal preceded Hultman as president.
- Baum: It was a very small association, wasn't it, then?
- Durbrow: It was small, although it took in practically all of the irrigation districts at that time in the state. In fact, it always has represented practically all.

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Durbrow: Once in a while there is some disagreement over some policy and one or two districts will drop out. Every once in a while one or two drop out because they are not interested in the proceedings. But, by in large, the association has represented all of the irrigation districts of the state.

Baum: Was it expensive to join at that time?

Durbrow: No, it was not expensive. In fact, when I first went into the association they had a limit of \$25 on districts up to a certain acreage, I think 50,000 acres. It was very small. Of course, the association was largely supported, at that time, by the more wealthy districts, like Fresno District, Imperial District, and Turlock District. Those were very strong in the association at that time, and they supported it largely.

Baum: When you first went to the Irrigation Districts Association, was that as president of the board of directors of Glenn-Colusa? This was before you were manager?

Durbrow: Yes. I was president of Glenn-Colusa as soon as it was organized.

Baum: Who was your manager at that time?

Durbrow: A man named Charles F. Lambert. He was the secretary

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the company's revenue for the quarter. It includes a comparison between actual performance and the budgeted figures. The analysis shows that while sales volume was slightly below target, the average price per unit was higher than expected, which helped offset some of the revenue shortfall.

The third section focuses on the company's operational costs. It identifies several areas where expenses have increased, such as raw material prices and utility costs. The author suggests that implementing more efficient production processes and negotiating better terms with suppliers could help reduce these costs in the future.

Finally, the document concludes with a summary of the overall financial health of the company. It notes that despite some challenges, the company remains profitable and well-positioned for growth. The author encourages the management team to continue monitoring key financial indicators and to make data-driven decisions to optimize performance.

Durbrow: and manager, I think the first year or two years.  
Then Raymond Matthew.

Baum: Was Charles Lambert interested in the Irrigation  
Districts Association at that time?

Durbrow: Yes. He attended the first several meetings. It was  
about the second or third meeting that I attended and  
I was elected president of the association when Hult-  
man's term expired. That was in 1923. Then I served  
as president from 1923 to 1933. Ten years. That  
would mean that I was elected five different times,  
two-year terms.

Baum: After you retired as president, you still continued  
to serve, didn't you, on the board of directors?

Durbrow: Yes. I still serve as a member of the executive com-  
mittee. That's largely a courtesy; my name is still  
on there as a member of the executive committee. I  
am still sent all records of the association which  
come out, the minutes of the meetings and all such  
matters.

Baum: I think you mentioned that you don't attend very much  
any more.

Durbrow: No, I seldom attend. There are several reasons for  
not attending. One is that I have no particular in-  
terests to serve, as to any particular district. Also,

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Durbrow: my son is now the executive secretary-treasurer of the association and I don't feel that I want to interpose any family connections in that matter. So I let him alone as far as I'm concerned.

Baum: I'd like to have some description of what the I.D.A. was like in 1923 when you came in.

Durbrow: In 1923 we had a very powerful group of men interested in irrigation matters who used to come and attend the meetings. One was Mike F. Tarpey, who was president of Fresno Irrigation District and a very earnest man in the association. There was also Pat Griffin who was the attorney for Turlock Irrigation District and Oakdale. His principal district was Turlock. Then, there was A. L. Cowell, who had been secretary of the association for some time past, although he was not at that time. W. D. Wagner was the secretary.

Baum: Wagner became secretary at the same time as you became president, didn't he?

Durbrow: No, I think not. Wagner was secretary of the Merced Irrigation District and in that way came into the association. It was a short while before my time.

Later, there was Homer Hankins, who was one of the attorneys of the firm of Hankins and Hankins.

Homer Hankins became a very useful attorney for the

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Durbrow: association and he gave a great deal of his time to it.

Baum: I've seen the name of Homer Hankins. What was the name of the other Hankins?

Durbrow: Judson J. Hankins.

Baum: Did he also work with the irrigation districts or not so much?

Durbrow: He did not work as much with the association. He was a landholder in Glenn-Colusa Irrigation District and his firm were the attorneys. Homer Hankins did most of the law work for the Glenn-Colusa, but Jud Hankins used to appear often at the meetings.

Then, there was Charlie Childers of Imperial. No, he wasn't at that time. The man who was the attorney for Imperial before Childers was a man named Ross.

Baum: These were the men you feel were most influential?

Durbrow: At that time. And then, L. L. Dennett, who was an attorney for South San Joaquin District and a state senator. Then, W. H. Shaffer, of Consolidated Irrigation District, a very early member and very prominent in the association.

These men and others I don't recall really gave the association tone. I remember we used to have very earnest discussions. There wasn't always unanim-

1. The first part of the document discusses the importance of maintaining accurate records.

2. It is essential to ensure that all data is entered correctly and consistently.

3. Regular audits should be conducted to verify the integrity of the information.

4. Proper storage and backup procedures are critical for data security.

5. Training staff on data management protocols is a key component of success.

6. The second section focuses on the challenges of data analysis and interpretation.

7. Identifying trends and anomalies requires a combination of statistical tools and human insight.

8. Collaboration between different departments is necessary to gain a holistic view.

9. Clear communication of findings is essential for informed decision-making.

10. The final part of the document provides recommendations for future improvements.

11. Investing in advanced software and hardware can significantly enhance efficiency.

12. Continuous learning and staying updated with industry trends are vital for long-term success.

13. Regular updates to policies and procedures ensure they remain relevant and effective.

14. Encouraging a culture of transparency and accountability fosters trust and cooperation.

15. The document concludes by emphasizing the ongoing nature of data management.

16. It is a continuous process that requires attention and resources at all times.

17. By following these guidelines, organizations can maximize the value of their data.

18. The goal is to achieve data-driven insights that lead to better business outcomes.

19. Thank you for your attention and interest in this document.

20. We look forward to your feedback and suggestions for future editions.

21. The information provided here is for informational purposes only and does not constitute an offer.

22. Please consult with your legal counsel for more details regarding data privacy and security.

23. This document is subject to change without notice.

24. For more information, please contact our support team at [contact info].

25. We appreciate your time and are committed to providing the best possible service.

26. Your satisfaction is our top priority.

27. Thank you again for your interest in our products and services.

28. We hope this document has been helpful and informative.

29. Goodbye and take care!

30. The end of the document.

Durbrow: ity of opinion. We used to have some pretty good discussions. But I remember very often, at the end, Mike Tarpey would get up and say, "Now, we've disagreed and we've had a fine meeting and we've come to an agreement on things and that's the way an association should be." Pat Griffin was also a very strong advocate of the association, and he also was a very able attorney for Turlock. Then of course there was Walter D. Wagner who was not only our secretary, but also our legislative representative or lobbyist.

Baum: How would you characterize Walter Wagner?

Durbrow: I would characterize Wagner as a good politician. He first learned his politics in San Bernardino County, where he was elected as County Auditor. He was very successful in the California legislature as a lobbyist for the Irrigation Districts Association in getting measures approved that were in the interest of the various districts. He also served during Governor Richardson's administration as Director of Institutions. Before that he had helped in organizing Merced Irrigation District. When we established an office in San Francisco for the Irrigation Districts Association, he was for the first time paid a regular salary

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Durbrow: and was very instrumental in making the Association into a stronger organization. His very complete knowledge of the districts of the state caused him to be selected by the Irrigation and Drainage Division of the R.F.C. to act as an appraiser in connection with their loans to the districts in California and he remained as such as well as Secretary-Treasurer of the Association until his death.

Baum: When did Wagner die?

Durbrow: Walter D. Wagner died in the spring of 1944. He was elected secretary of the Irrigation Districts of California on March 5th, 1921, and served as such until his death.

Baum: Wasn't it shortly after that your son became secretary of the association?

Durbrow: Wagner died during war time and the I.D.A. was not too active at that time. Mrs. Margie Worrell had been his secretary for some time and had handled not only the association business but very efficiently the insurance business that the association was carrying on at that time. She was well liked in the association and continued on as temporary secretary-treasurer during the interval until we, the executive committee, could select a successor to Wagner. We wanted a





Durbrow: younger man and most of the young men at that time were in the army or in some way connected with the war effort. We had rejected quite a few who applied or were suggested. My son, Robert Terrill Durbrow, returned from Germany around the first of 1944. He was a captain in the army. A number of members of the executive committee had known him as assistant farm advisor in Merced County and also as agriculture teacher at Brentwood High School and thought of him for the job. They interviewed him on his return and ended in appointing him executive secretary-treasurer on February 2, 1946.

#### Functions of the Association

Baum: What were some of the things you fought about?

Durbrow: At that time the act creating irrigation districts was rather new, the districts had increased their functions, and a lot of changes were necessary. The association's minutes were taken up very largely with discussions over changes in the act which were recommended. We never asked the legislature for any appropriations, but when we asked the legislature for changes in the act, they were usually consented to. So the association really made that act.



Durbrow: Also, there was a lot of discussion at that time over the new bond issues and also in regard to the Bond Certification Commission. They all required new additions to the act.

Baum: Was there any difference of opinion that was a really crucial different point of view? Were there two sides, by any chance, or was it just as to how things would work out on little things?

Durbrow: No, the association never divided itself into factions, but occasionally a change that was wanted might step on the toes of one district and there would be some objections. It had to be worked out so as not to hurt some certain district. It was a matter of give and take.

Baum: I wanted to ask you about the court cases that I.D.A. took part in.

Durbrow: There were a great many court cases. If the court case affected a number of districts or affected the act, the association often entered into it as amicus curie. The attorneys, Henkins and Henkins, Griffin and Boone, A. L. Cowell, Charles Childers, (who became the attorney for Imperial, and he was followed by Harry Horton), as well as others, freely gave time and advice. In all cases where it affected irrigation



Durbrow: districts or the act, these people gave very liberally of their time. They were paid by their own districts. They didn't charge the association.

Another thing, very often districts would write in to the association and Wagner, who was then the secretary, would write to the attorneys for information and suggestions as to procedure on one thing or another. Such matters were referred very often to a committee of attorneys and they would suggest, even though it wasn't their own districts at all, means and methods of operation in conformity with law.

Baum: Was there any disagreement in these court cases you would take part in as to which side you should be on? Did some of the districts favor one point of view and some another?

Durbrow: No, that didn't come up until perhaps the time when the Reclamation Bureau became prominent in irrigation matters. When I started in there was only one reclamation district in California, the Orland Project. Later the Reclamation Bureau built Shasta and proceeded to be quite prominent in the water matters of the state. Some of the things, which under the Reclamation Act were attempted, were objected to very strongly by



- Durbrow: the districts. The principal things were the 160-acre limitation and its ideas on water rights. These have been fought over very strongly and still are being fought over.
- Baum: On that limitation, were all the I.D.A. members on the same side, that is, against it?
- Durbrow: Well, it did not affect all of them. Another thing, the irrigation districts themselves had brought about smaller ownership of lands, just in a normal way. For instance, you take Modesto, Turlock, and South San Joaquin, and other early districts. Through natural processes the lands in these districts were divided up into smaller holdings and there would have been no necessity for a 160-acre limitation.
- Baum: The irrigation district assessments just operated to break the holdings up?
- Durbrow: Yes. And also, the more intense cultivation due to irrigation. The raising of crops that were conducive to smaller acreages. But there were still some large holdings in the districts of the association and in some cases these people wanted Reclamation Bureau help. They objected to the 160-acre limitation, so the association rather fought to do away with that limitation. I don't know what will be the final outcome of it.





Baum: But none of this conflict came up when you were president? I don't think this came up until the late 1930's.

Durbrow: No, the Reclamation Bureau hadn't started to serve any of our districts with water. That came later.

Baum: What did you think of the 160-acre limitation personally?

Durbrow: The Irrigation Districts Association has always been against the 160-acre limitation and personally I am very much opposed to it when privately owned lands are concerned. As to public domain lands that are owned by and are being reclaimed by the government, I can see some justification. In the case of private holdings, the limitation seems to be an attempt to do by law what should come about through economic process. As irrigation increases in a district, values also tend to increase and subdivision to smaller acreages occurs naturally, both by the necessity for more intensive cultivation, and the desire for profit. In this country, inheritance also plays its part toward smaller holdings. Then there is the economic requirement of larger acreages to profitably raise certain crops which may have fallen in price. Another thing is that it limits the efficient and hard-working farmer. He gives to others an example and creates



Durbrow: competition which is as necessary in farming as in other endeavors. We don't want to create a peasant class in America.

Baum: One question that might have come up was one about the Irrigation Districts Association favoring the districts generating and retailing their own power. That was Wagner's point of view, wasn't it?

Durbrow: I couldn't say that. We early favored the generation of power. That required very great changes in the act, which the association helped provide. It required considerable changes in the act to allow these different districts to generate and distribute power, which some of them did to their own people, like Modesto and Turlock. And Imperial also.

Baum: As I read from the minutes, it sounded like Walter Wagner favored the districts retailing their own power.

Durbrow: No, I wouldn't say that. I wouldn't say that there was any thought in the association favoring districts' power power policies. The districts really ran it their own way and the association was always for what the districts wanted to do.

Baum: So if one district wanted to retail its power, then the association would be willing to fight for that



Baum: district's right to do that?

Durbrow: Yes, they certainly would, but I don't remember that that problem ever came up. The only problem was a change in the laws that would allow the proper distribution and sale of power and also would provide for how the income from power was to be used. I don't remember that there was any particular problem about their right to sell power although at first it was rather opposed by the private companies.

#### Methods of Raising Money

Durbrow: There also came up during my time the problem of how to collect dues. The association originally only paid Wagner a very small amount to cover his expenses, as he was at first employed by Merced Irrigation District and later had a job with the state. Later, we had an office in San Francisco and at that time we required additional income to pay a secretary full-time. At that time Wagner had retired as an employee of the state and we wanted him as a fully paid secretary. So we had to make a change in the method of collecting dues. At that time we raised the dues considerably. The dues were allocated very largely on the basis of the income of the district, a percentage



Durbrow: of income. Arvin D. Shaw, a well-known attorney in Los Angeles, worked out a formula by which we collected dues. That formula, with some changes, has been used ever since. That was done in my time.

Baum: Was this increase in dues satisfactory with the districts, or did any of them drop out because it was too expensive?

Durbrow: There was very little objection. There was some, but we also provided in that first formula that if the district felt they were unjustly dealt with they could appeal to the executive committee and the matter could be adjusted. Very few dropped out. I think one or two dropped out, but we had practically a hundred districts in the association at that time.

Baum: How is the money for I.D.A. raised now?

Durbrow: It is raised the same way. The formula has been changed considerably and I think it's in the process of change at the present time.

Baum: The expenses of the association must have increased tremendously.

Durbrow: Oh, tremendously. Several things helped to keep our dues down. The principal one was the insurance business which we entered into. Also, later, when the R.F.C. started to refinance some of the districts,



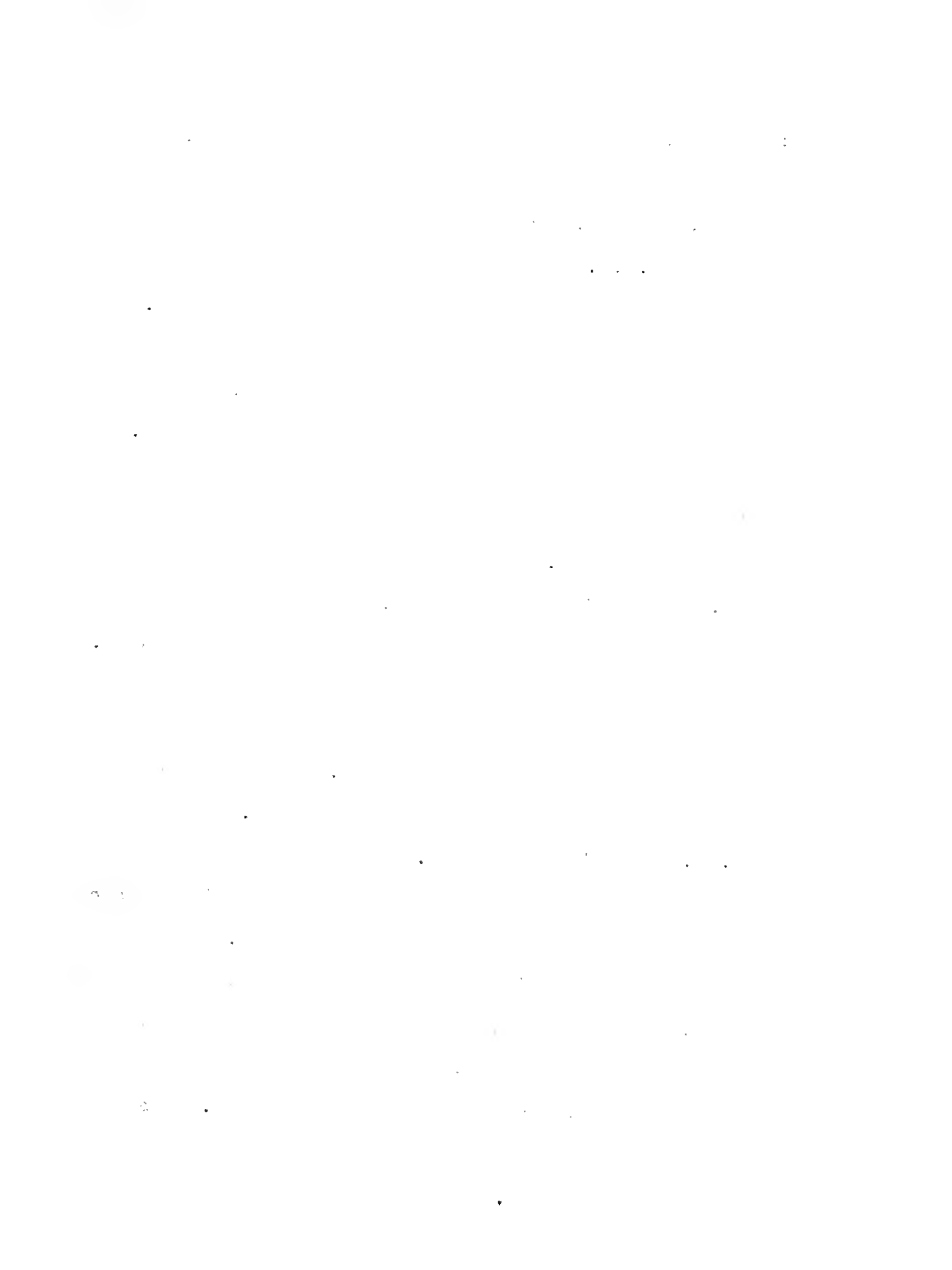


Durbrow: Wagner, for quite a while prior to his death, became the appraiser for the Reconstruction Finance Corporation, that is, the Irrigation and Drainage Division of the R.F.C. This was for determining the amount of loans to the districts under the bankruptcy act. He did a great deal of work for them and was paid by them as much as the association paid him. It was largely to the advantage of the districts anyway.

Baum: I think I noticed in the minutes that Wagner also tried to sell insurance to all the districts through the association.

Durbrow: No, that isn't strictly true. One of our means of raising money was to go into the insurance business. At that time there was quite a little unrest in the districts because of insurance rates on bonds for the directors and other officers. So we decided that we would go into the insurance business. This was A. L. Cowell's suggestion.

We asked for as much of the districts' insurance business as they were willing to give us. A great many of them didn't give us all their insurance business, and some none, because they were tied up to local insurance agents, but nearly all gave us their bond business, the bonding of the officers. That was



Durbrow: very largely handled by the association and we were able to decrease rates. Also, a great many of the districts gave us much of their fire insurance. This was all handled in the association office. It produced about half the revenue at that time necessary for running the association.

Baum: Does the association still do that?

Durbrow: No. They've given up the insurance business. I don't know right now if they have given it up completely. There's nobody now in the office who is licensed to write insurance. It has to be a licensed insurance broker. There was a good deal of complaint from the insurance agents of the state as to this insurance being handled by the association, and they appealed to the Insurance Commission to take away our license. There was a big fight over that.

Baum: Because they didn't want the competition?

Durbrow: Well, they didn't want the competition. I think that was largely it. They felt it violated certain laws under which the insurance agents worked.

Baum: I did notice in the minutes that when Wagner died there was some difficulty in straightening out the insurance.

Durbrow: Yes, that was an unfortunate thing. The money for



Durbrow: the insurance business was all deposited in Wagner's name and when he died one of his sons claimed that it was Wagner's own personal money and claimed that Wagner was the insurance broker and entitled to the money, which had been accumulated, amounting to a good many thousands of dollars. We objected to it. As a matter of fact, we found in reading the minutes that Wagner had agreed that this was not so. We presented the facts in court and won the case; the association got all the money. It was just an unfortunate circumstance that came about through the settling of his estate.

#### Participation in State Water Problems

Baum: Did the Irrigation Districts Association take any interest in the Water and Power Act in 1922, 1924 and 1926?

Durbrow: Yes, we were not all favorable. We thought some of it rather fanciful.

Baum: The whole association?

Durbrow: Well, most of us in the association considered the Marshall Plan a harebrained scheme, which it was. It did, however, arouse the interest of the people of the state in the problem of water and I think out of

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author provides a detailed breakdown of the monthly budget. It includes categories for housing, utilities, food, and entertainment. The goal is to allocate funds wisely to avoid overspending in any one area.

The third section covers the topic of debt management. It suggests creating a repayment schedule for all outstanding loans and credit cards. Prioritizing high-interest debts can help in reducing the overall financial burden more quickly.

Finally, the document concludes with advice on emergency savings. It recommends setting aside a portion of each month's income into a separate savings account. This fund can be used in case of unexpected expenses or income loss, providing a safety net for the future.

Category	Item	Amount	Date
Housing	Rent	1200	2023-10-01
	Property Tax	150	2023-10-15
	Maintenance	50	2023-10-20
Utilities	Electricity	80	2023-10-10
	Water	30	2023-10-10
Food	Supermarket	120	2023-10-05
	Restaurant	40	2023-10-12
	Online Delivery	30	2023-10-18
Entertainment	Subscription	10	2023-10-01
	Movie	15	2023-10-15
Transportation	Gas	60	2023-10-08
	Public Transit	20	2023-10-10
Savings	Emergency Fund	100	2023-10-01
	Retirement	50	2023-10-01

Durbrow: that grew a more determined effort on the part of the state to assess its water problems and find out how they could be solved. I think that the earliest work done to look at the whole problem was by Paul Bailey, State Engineer at that time. I think he was the first one to really attempt to assess the water problems of the state of California and how it could in general be solved. He pointed out at least, that Northern California had the water and that the South was deficient and that if properly handled there was enough for the entire state.

Baum: Then did the association take a stand against these water and power acts? They were more or less the Marshall Plan.

Durbrow: I wouldn't say we took a stand against...I don't think the Marshall Plan ever came up for any constructive legislation.

Baum: These acts were initiative acts and they would have provided for the issuance of bonds for the building of statewide water and power facilities and they were based to some degree on Marshall's Plan.

Durbrow: I don't recall that we took any stand for or against them.

Baum: Did the association take part in the State Water Plan





Baum: campaigns, about 1933? The Central Valley Project Act.

Durbrow: Of course, the Irrigation Districts Association always took an active interest in any water matter. I had also always been very friendly with the various heads of the State Water Department at that time under the State Engineer, Edward Hyatt. Then, before him, McClure and Paul Bailey, and after him, Bob Edmonston. I've worked with them and others on certain plans for distributing the waters of the state. I remember sitting in such a committee with Paul Bailey.

Baum: Did you sit in mainly in your capacity as an engineer or as a person familiar with the operation of irrigation districts?

Durbrow: There were two things. I was an engineer and also interested in the irrigation districts and the Irrigation Districts Association. I may say I was interested in a dual capacity. Here is a report of a commission I was a member of.

Baum: What date was that?

Durbrow: The report was made on December 27, 1930. It was the California Joint Federal-State Water Resources Commission, the members being appointed by the President of the United States and the Governor of the state of



Durbrow: California. The appointees were George C. Pardee, Chairman; William Durbrow, B. A. Etcheverry, Alfred Harrell, W. B. Mathews, Warren Olney, Jr., and Frank E. Weymouth. This was on general water matters. There also sat on the commission B. B. Meek, Director of Public Works, and W. J. Carr, member of the State Railroad Commission.

Baum: That was quite an important commission.

Durbrow: Yes, it was quite an important commission. It held a great many meetings at the Hotel Oakland in Oakland. A number of experts were interrogated and appeared before the commission, but the report here is just very short as to what the commission recommended.

Baum: I think in 1938 there was the Garrison Bill which would have provided for revenue bonds for the building of electrical distribution facilities by the state.

Durbrow: Yes, I knew Garrison very well. I thought he was rather a dreamer in these things, not too practical. I don't think any of that legislation ever got the okay of the people of the state or of the association.

#### Achievements of the Association

Baum: What would you consider the major achievements of the association?



Durbrow: In the first place, we came together twice a year, in semi-annual conventions at various locations around the state, to consider the problems of the districts. The association at such meetings was divided up into sections which sometimes had separate meetings. The attorneys usually had a separate meeting. Also the managers and engineers of the districts, also the assessors and tax-collectors, all had separate meetings. Then they came together into larger meetings where we met to consider the proposed laws and other problems affecting the association.

In the beginning of my time the meetings were taken up very largely with considerations of the wording of the act and the act was practically developed during my administration. We were very kindly treated by the legislature. There were legal problems that came up always and we were advised by the best brains of the legal talent in the districts. They always appeared with us and helped straighten matters out. The operating difficulties presented by the different districts were sometimes straightened out at our meetings.

Baum: So you think that the main achievements were partially in influencing legislation and partially in helping the districts themselves to work out their problems



Baum: together.

Durbrow: That is true, yes. The improvement of the act, to make it more serviceable to the districts.

I might list here some of the accomplishments for which the association can take full or, in some cases, partial credit:

1) An amendment to the constitution of the state which allowed irrigation district bonds to be sold tax-exempt. This gave the districts a lower interest rate and a better price for their bonds. It saved millions for the districts.

2) Permission to own stock in mutual water companies. This also required a constitutional amendment.

3) Riparian rights to water was giving considerable trouble to irrigation districts, particularly in the San Joaquin Valley where large landholders such as Miller and Lux, claimed rights under our inherited English riparian laws, regardless as to how such water was used. We sponsored and succeeded in passing a constitutional amendment defining riparian rights to water as the amount of water a riparian owner can beneficially use on his land by a reasonable means of diversion and reasonable methods of use. We were some-

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The third section details the statistical analysis performed on the collected data. This involves the use of descriptive statistics to summarize the data and inferential statistics to test hypotheses. The results of these analyses are presented in a clear and concise manner, highlighting the key findings of the study.

Finally, the document concludes with a discussion of the implications of the findings and offers recommendations for future research. It suggests that further studies should focus on the long-term effects of the interventions and explore the role of different factors in the process.



Durbrow: what concerned as to how the courts would handle this amendment, but the supreme court of the state finally upheld it. It made many irrigation developments possible.

4) We sponsored and had passed by the legislature the right of districts to generate and sell electric power both within and outside the boundaries of the districts. The passage of this bill was opposed by the privately-owned power companies.

5) The present California Districts Securities Commission was created largely by the efforts of the association, which sponsored it and helped greatly to pass it through the legislature. As now constituted, two of its five members must have had at least five years experience in irrigation district management.

6) A man named Scott from Little Rock, Arkansas, headed a group of drainage and reclamation districts in the Middle West who were in financial difficulties. He wrote me as president of the association, and came out to meet us and to solicit our support. I put him in touch with Wagner who was our executive officer. The result finally, after some time, was the passage by Congress of an amendment to the Reconstruction Finance Corporation Act, authorizing the refinancing

1. The first part of the document discusses the importance of maintaining accurate records.

2. It also highlights the need for regular communication and collaboration between team members.

3. Furthermore, the document emphasizes the role of leadership in setting a clear vision and direction.

4. In addition, it discusses the importance of flexibility and adaptability in a rapidly changing environment.

5. Finally, the document concludes by stressing the value of continuous learning and professional development.

6. Overall, the document provides a comprehensive overview of key factors for organizational success.

7. It is hoped that these insights will be helpful to all those who are interested in improving their organization's performance.

8. Thank you for your attention and interest in this document.

9. Please do not hesitate to contact us if you have any questions or need further information.

10. We look forward to working with you on future projects and initiatives.

11. Best regards,

12. [Name]

13. [Title]

14. [Company Name]

15. [Address]

16. [City, State, Zip]

17. [Phone Number]

18. [Email Address]

19. [Website]

20. [Social Media Links]

21. [Additional Contact Information]

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Durbrow: and rehabilitation of various forms of districts.

This has resulted in the saving of many districts and the lowering of the bonded debt and of interest rates to such districts.



## COMMENTS ON IRRIGATION DISTRICTS

Financial Problems - 1930's

- Baum: In the late 1920's, I was reading that many bankers felt that the irrigation district law, which I believe allowed the landowner to redeem his land for three years from the district...
- Durbrow: Yes, the Irrigation District Act provides that the land doesn't become the property of the district until three years after delinquency. So the owner has three years during which he can operate after he becomes delinquent.
- Baum: I think these bankers argued that if it were cut down to one year and the land immediately went to the district and was resold, that the districts wouldn't have run down financially so badly. Do you think that might have been true?
- Durbrow: No, I doubt that. That point was argued at great length in the association, but the association always stood for the continuing of the three-year period of redemption. Many farmers were able to work themselves out in the three-year period. It was to the best interests of the farmers to keep it that way. I



Durbrow: don't think the one-year redemption would have changed the picture very much.

Baum: Would there have been buyers for the land anyway?

Durbrow: No, there usually wouldn't have been any buyers. The fact that the farmer at that time couldn't pay his taxes would have operated in the same way for a new buyer. Also, the people who were farming the lands at the time of delinquency were probably more familiar with them and better able to get a profit out of them than anybody else.

Baum: So that you think that to have resold that land immediately would have done nothing, even if you could have resold it.

Durbrow: I don't think it would have helped at all.

Baum: I noticed that a proposed plan that Stephen Downey, Cowell, and Hankins drew up for the association in 1932 suggested that delinquent lands could be redeemed without penalty.

Durbrow: I don't remember that plan. It was probably proposed as an emergency.

Baum: What was Stephen Downey's association with...

Durbrow: Stephen Downey was not connected so much with irrigation districts as he was with reclamation districts. He was a general attorney in Sacramento, a very able

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- Durbrow: one. It was through his efforts very largely that Congress passed legislation to help out in the controlling of the rivers through levees.
- Baum: Did he work with the association in refinancing problems?
- Durbrow: No, not very much. Stephen Downey wasn't one of our attorneys. He very seldom appeared at meetings.
- Baum: I think he was an attorney for Merced.
- Durbrow: Probably on some particular matter. He didn't take a leading part at all in irrigation district matters; mostly in drainage and reclamation matters.
- Baum: This plan that Downey, Hankins, and Cowell drew up also included an idea of limiting the assessment the district would charge to some amount that they would determine the land could pay.
- Durbrow: Well, those were all ideas advanced at the time for working the farmer out of the depression. None of them were passed by the legislature. It was finally worked out through the Municipal Bankruptcy Act, where the R.F.C. in its Irrigation and Drainage Division, refinanced these districts through buying their depressed bonds. The bonds had gone down in value and they bought them at the depressed value.



- Durbrow: It all had to be done under certain procedures. It had to go before the courts and the courts had to agree to it and also the Districts Securities Commission had to agree to it.
- Baum: Did you personally feel that it was fair to reduce the bonds, to buy them in at this reduced price? Was it fair to the bondholder?
- Durbrow: Yes, I think it was. The bondholder got a certain price, which was usually the market value at that time. This market value was due to the depressed value of the lands in the district. I think it all worked out to the best interests of most of the bondholders eventually. Everything was depressed at that time, of course. Land values were down, wages were down, everything was down.
- Baum: In other words, you don't think the bondholders were any more depressed than anything else?
- Durbrow: No, I think they got the same kind of a deal as the rest of us got.
- Baum: I read in the association minutes a speech by Senator Henderson of the R.F.C. and he was pointing out that the amount of money that the R.F.C. agreed to loan on a district was based upon their appraisal of what the district could pay.

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Durbrow: That's right. Not only the amount they could pay in the past, but what an appraisal of the district showed they could pay at that time. Wagner was one of those appraisers hired by the Reconstruction Finance Corporation to appraise the ability of the districts. He was, of course, friendly to the districts and possibly there was some injustice to the bondholders, but I think very little. It was mostly a case of finding out what could be done to make a district healthy and get back to operating conditions again.

Baum: Then you feel this was the basis of the loan, what the district would be able to pay?

Durbrow: Yes. It was largely reflected in the market value of the bonds.

Baum: I've heard people say that what they really did was just estimate what the market value of the bonds was, and if it was 24¢ on the dollar, that's what the R.F.C. loaned, even though the district might have been able to pay 70¢ on the dollar.

Durbrow: Well, that's a matter that really works out in buying and selling. What the bonds are really worth usually is a measure of the ability of the district to pay through land tax, water sales, or other means.

Baum: I see. You think the big financial institutions had

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In the second part, the authors describe the results of their study. They present a series of tables and graphs that illustrate the trends and patterns observed in the data. The findings suggest that there is a significant correlation between the variables studied, and that the results are consistent with previous research in the field.

The final part of the document provides a conclusion and discusses the implications of the study. The authors argue that their findings have important implications for the field and suggest areas for further research. They also acknowledge the limitations of the study and provide suggestions for how these limitations can be addressed in future work.

Baum: more or less appraised the situation themselves in what they offered for the bonds?

Durbrow: I think very largely. Usually the bond houses who bid on the bonds originally were in close touch with the district and they had appraised already their ability to pay. If, in a purely agricultural district, the bonds went down in value it would be because the prices of the things that the farmers raised were just not sufficient to give him an income sufficient to operate and pay off the interest on this bonded debt.

Baum: I see. In 1935 Wagner was talking about the bondholders, that they had been mainly cooperative, but there were these holdouts throughout the state...

Durbrow: 1935?

Baum: I think 1935, when I read his speech in the minutes of the association. I have a quote here: "But there are four or five individuals in the state who are prolific letter or postcard writers, who have done everything they could to block all this refinancing."

Durbrow: That is true. There were people who objected to all refinancing. One of them was J. Rupert Mason who represented a large lot of bonds that he himself owned or had sold. In a general way he represented them.

1. Introduction

2. Methodology

3. Results

4. Discussion

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Durbrow: But that wasn't generally true of bondholders. Those people didn't gain anything by objecting to it. The thing went through anyway.

Baum: Did they slow down the refinancing very seriously?

Durbrow: No, I don't think they did. It was probably a good thing for them to have made the objection because it kept the thing honest. I think an opposition in anything is good.

Baum: You're probably right there. It might have gone too easy and the bonds might have gone too low if they hadn't been there.

Durbrow: That's right. That's always true.

#### Delinquent Lands

Baum: You say that you don't think the districts were reluctant to take over delinquent lands. When the three years were up they took it?

Durbrow: I think generally they did. In some cases there was no object in taking it; the owners just let it slide. No buyers anyway. But generally the lands were taken over and either sold or held by the district and sometimes rented or leased out by the district.

Baum: If the district leased land, could they get as much as a rental for the land as they could have gotten as an assessment?

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews, while secondary data was obtained from existing reports and databases.

The third section details the statistical analysis performed on the collected data. This involves the use of descriptive statistics to summarize the data and inferential statistics to test hypotheses. The results of these analyses are presented in a clear and concise manner, highlighting the key findings of the study.

Finally, the document concludes with a discussion of the implications of the findings. It suggests that the results have significant implications for the field of study and provides recommendations for further research. The author also acknowledges the limitations of the study and offers suggestions for how these can be addressed in future work.

- Durbrow: Sometimes they got a great deal more. I know of certain cases where the lands were good. For instance, Glenn-Colusa, there were good rice lands and the district rented those lands for rice and received a very good income from them, which was more than the taxes they would have received.
- Baum: What would they do with land like that? Would they try to sell it to somebody?
- Durbrow: My idea always was that land taken for delinquent assessments should be resold whenever we found people who wanted to buy it.
- Baum: Even if it would have been more profitable for the district to hold it and lease it?
- Durbrow: Oh yes. I think the duty of an irrigation district is not to operate land but to merely sell or deliver water to the lands of the district. Therefore, as soon as the proper buyer comes along I think the land should be sold back into private ownership.
- Baum: I believe there are some districts that still own a great deal of land and lease it and they use the lease money to pay all the expenses of the district, so that the private owners are tax-free as far as irrigation district assessments.
- Durbrow: That is true in certain districts for certain reasons.



Durbrow: For instance, down in the San Joaquin Valley certain districts had a limited supply of water and could supply only a certain amount of water for a certain amount of their lands. When they acquired lands through tax delinquencies, they didn't resell it because if they resold it, those people could come back and demand water and they didn't have the water to deliver to them. Some of those districts since that time have received water through contracts with the Reclamation Bureau, water that it developed in Shasta and Friant Reservoirs. Since they have obtained enough water by purchase, they have resold those lands. The district was able often to rent such owned lands when there would be wet years, when the district would have sufficient water to serve all its lands. Only in such years would they rent these lands that they owned. They were afraid to sell them because then they could demand water. So long as they were short of water in dry years they didn't want to sell them.

Baum: I'm thinking of a district in the Sacramento Valley and I can't remember which district it is, but I believe they still hold a great deal of land, which pays all of the expenses of the district and which



Baum: they have not resold simply because it is more profitable to lease it. I think the district is Reclamation District 108.

Durbrow: Yes, that is true as to Reclamation District 108. A few people own the land and are very prosperous because they own and rent this land which came to them when prices were depressed.

Baum: But you think there are very few districts that have retained ownership of the land, except for very special reasons?

Durbrow: I don't think it's a proper thing for irrigation districts to retain lands when there is a private buyer who would buy the lands, pay assessments, and operate them. There must be certain conditions, such as if they're short of water and they have to retire such lands temporarily and operate them until they could get a better water supply.

Baum: Yes. I believe some bondholders would feel that the districts should have kept the delinquent lands and gotten the higher rental in order to pay off the bondholders, rather than reselling them and getting a lower assessment out of them. But that, of course, would mean there wouldn't be private owners in the district.

Durbrow: Irrigation districts are organized for supplying





Durbrow: water, not for operating land.

Baum: Yes, you'd have to have a different social philosophy.

Durbrow: You'd have to have an entirely different social philosophy. You'd have really a socialized situation.

Baum: Yes.

When the districts acquired these lands and then later resold it, did they try to return it to the hands of the original owner when possible?

Durbrow: That I can't tell you because I don't know those particular districts. There was only one case I remember. It was under a special act. That was a district on the Colorado River above Imperial--Palo Verde District. It defaulted on its bonds and it took over practically the whole district. I think the idea was as far as possible to sell those lands back to the original holder. The district is now prosperous.

Baum: Is that legal, to resell tax-delinquent lands to the original owner?

Durbrow: Oh, you can sell to anybody. Nobody has a better right to buy it back than the original owner.

Baum: In the case of the Nevada District, when you resold delinquent land, did you try to get it to the origi-



Baum:       nal owner or did new people buy it?

Durbrow:    The original owner would naturally have the first right. Any board of directors would rather sell the land back to the original owner than to somebody else. But that was never a problem, as I remember. It was merely sold to whomever you could. Sometimes it was sold to somebody who subdivided and sold it off in smaller holdings. Seldom did the original owner have any interest in the land, but if they did, every opportunity was given them to recover their property.

#### Assessments and Tolls

Baum:       Do you think the major part of the expense money of irrigation districts should be raised by assessments or water tolls?

Durbrow:    That is largely a matter of the situation and conditions in the district. Some districts raise practically everything by water tolls. Others, practically all by assessments. It's merely a matter of the situation and type of the district. In the case of our operation of the Nevada Irrigation District, it was my theory that the land should be taxed as low as possible for the reason that we only had a limited



Durbrow: water supply and the ditches of the district only covered a certain amount of the lands of the district. Therefore, the assessment on those unimproved lands, the lands that did not have a water supply, should be kept as low as possible. The largest amount for the operation of the district should come from the land using water through water tolls. There was a certain justification in an assessment on unimproved and unused land that did not yet have a water supply. They had a potential interest in getting water. The land had an additional value because they were in an irrigation district which at some time could serve them water. Therefore I think there was some justification in a small assessment on the land.

Baum: What would you think of using just revenue for raising money, such as the sale of falling water or power?

Durbrow: Well, if the situation of the district was favorable, it might be done by the sale of revenue bonds. Another thing the Irrigation Districts Association fathered was the right to issue revenue bonds in an irrigation district. Some districts have done so. In other words, they operate, for instance, a power plant. Then the bonds were sold on the basis that the income



Durbrow: from that power plant could be used for paying the bonds and that only. The bondholder would have to look to that particular property rather than to a general assessment for the payment.

Baum: Do you think this is a good way to finance certain developments in the district?

Durbrow: It's a very good way of doing it, if the thing you want to build, the power plant or water plant, is of sufficient value and sufficient earning power so that the bondholder is convinced that the facility built will continue to earn enough to pay off his bonds. In that case the revenue bond is the best bond you can get.

Baum: From the bondholder's point of view?

Durbrow: Rather from the district's point of view. Most of our large bridges here have been built on revenue bonds serviced and paid off by tolls.

Baum: Do you think the assessments should be levied, as they are now, on the land value alone, or do you think they should include the improvements?

Durbrow: No, I think the land value is a proper measure. I don't think the fact that a farmer has improved his land by putting up costly buildings should be used as a basis for assessments.





- Baum: Suppose a farmer puts in orchards or grapes or that type of improvement? Doesn't he pay a larger share then, if you charge him by water tolls?
- Durbrow: Of course, if he pays by water tolls he pays a larger amount than a man who uses less water or none at all. But as to taxes he pays only the value of his land, not on his improvement such an orchard. The mere fact that there is an orchard on the property shows that it will raise that particular crop.
- Baum: It's a better piece of land.
- Durbrow: Yes. And therefore naturally it is being taxed at a higher rate, being assessed at a higher value.
- Baum: Than his neighbor's land next door.
- Durbrow: Than his neighbor's land, which may be just as good land, but it hasn't proved itself as such.
- Baum: I see, so in effect the assessor may be influenced by the improvements such as orchards.
- Durbrow: Yes, by the fact that the value of the land has actually been proved.

#### Distribution of Water

- Baum: What do you do in case of a water shortage, if there's not enough water for the lands?
- Durbrow: Well, fundamentally the irrigation district law pro-



- Durbrow: vides that water must be served rateably as to the assessment. In other words, a man with the same acreage as an adjoining piece and double the assessment, theoretically ought to get double the water. This has never worked out that way. The water has been distributed more or less rateably according to need, not according to the actual wording of the law.
- Baum: Let's say, both men have rice. Does each get, if the water is down one-half, they each just get water for one-half their acreage?
- Durbrow: If the water became short they would have to plant half their acreage. Each one would usually get about the same amount of water. Soils differ and it would be difficult to be exact.
- Baum: Suppose one man has orchards and his orchards would die if he didn't get water, and the other was going to plant a temporary crop.
- Durbrow: Well, that has been worked out as a reasonable distribution usually and not according to the actual law. Any district would be interested in saving a permanent crop.

#### Leadership

- Baum: What type of men become leaders in an irrigation district, or is there any special type?



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Durbrow: I'll say this. I think one of the bad points in an irrigation district often is that the people who really should take an interest do not take a sufficient interest. I think that's true in all our political institutions. We don't take enough interest in our own government. But I think some districts would be better operated if men who are efficient and of sound judgment would take a larger interest in the operation of their district.

Baum: Are you saying that the larger landowners do not serve as officials?

Durbrow: Very often they do not, because they are more interested in the operation of their own properties, and do not take an interest in the political affairs of the district, which I think is a mistake.

Baum: Then who does take an interest?

Durbrow: Very often the people who have nothing else to do. Now, that isn't true in some of our older and better operated districts. I think our older districts do elect some of their best men to boards of directors and that's what they should do. But very often it is left to the small farmer or the improvident fellow who has become a politician in the district and favors the election of a less qualified man.



Baum: It would seem to be a danger to the larger landowner in that the district might make policies that would be detrimental to him.

Durbrow: I think they are often detrimental. I think it has proven so. That is true of our cities as well as our irrigation districts. Everybody should take an interest in the operation of the political institution in which he or she lives.

Baum: Do you think there ought to be some change in voting so that the larger landowner might have more votes and therefore have more influence?

Durbrow: I would say this. If there were any way of forcing people to vote in selecting the people who are going to operate their institutions, it would be a good thing. But the trouble is, that would probably be considered against our fundamental freedom or constitutional rights.

Baum: You think the large landowner, even if he had, say, a vote per acre, he wouldn't use it anyhow, often?

Durbrow: Well, he might. However, that has never been proposed for irrigation districts. It is the method used by the reclamation districts of the state in electing officials, and I think the same thing is true of the drainage districts. They vote by acreage,





Durbrow: but I doubt if it would be found that that method of voting creates better conditions than the democratic method of voting used in irrigation districts.

Baum: Are district managers usually engineers?

Durbrow: Most of them should be because there are engineering problems come up all the time and while they may employ engineers, they should have enough information about the engineering works to be able to properly direct engineers.

Baum: Then you think engineering is probably more important than having a man who is a specialist as a businessman or an administrator?

Durbrow: I think the two are very necessary. I think the engineer who is engaged as a manager of a district should be a businessman and he should have some idea of finance too. A very necessary point in favor of a manager is to be able to properly finance a district. There are always financial problems.

Baum: It sounds like finding a good manager is pretty hard.

Durbrow: It is hard. I know it is hard because my son in the Irrigation Districts Association says the association has many requests to recommend men for managers of districts. They have to put out feelers to see who



Durbrow: are interested in becoming managers of a district. It isn't the easiest thing in the world to be a manager of a district.

Baum: No. I should think just the personal problems involved would be quite complex.

Durbrow: The personal problems are often complex. There are business problems. There are also financial problems. I would describe a good manager for an irrigation district as an executive with some engineering and financial background and a good mixer to deal with the human problems involved.

\* \* \* \* \*

Transcriber: WB

Typist: RL

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In addition, the document outlines the procedures for handling discrepancies. If there is a difference between the recorded amount and the actual amount received or paid, it is crucial to investigate the cause immediately. This could be due to a clerical error, a missing receipt, or a change in the terms of the agreement.

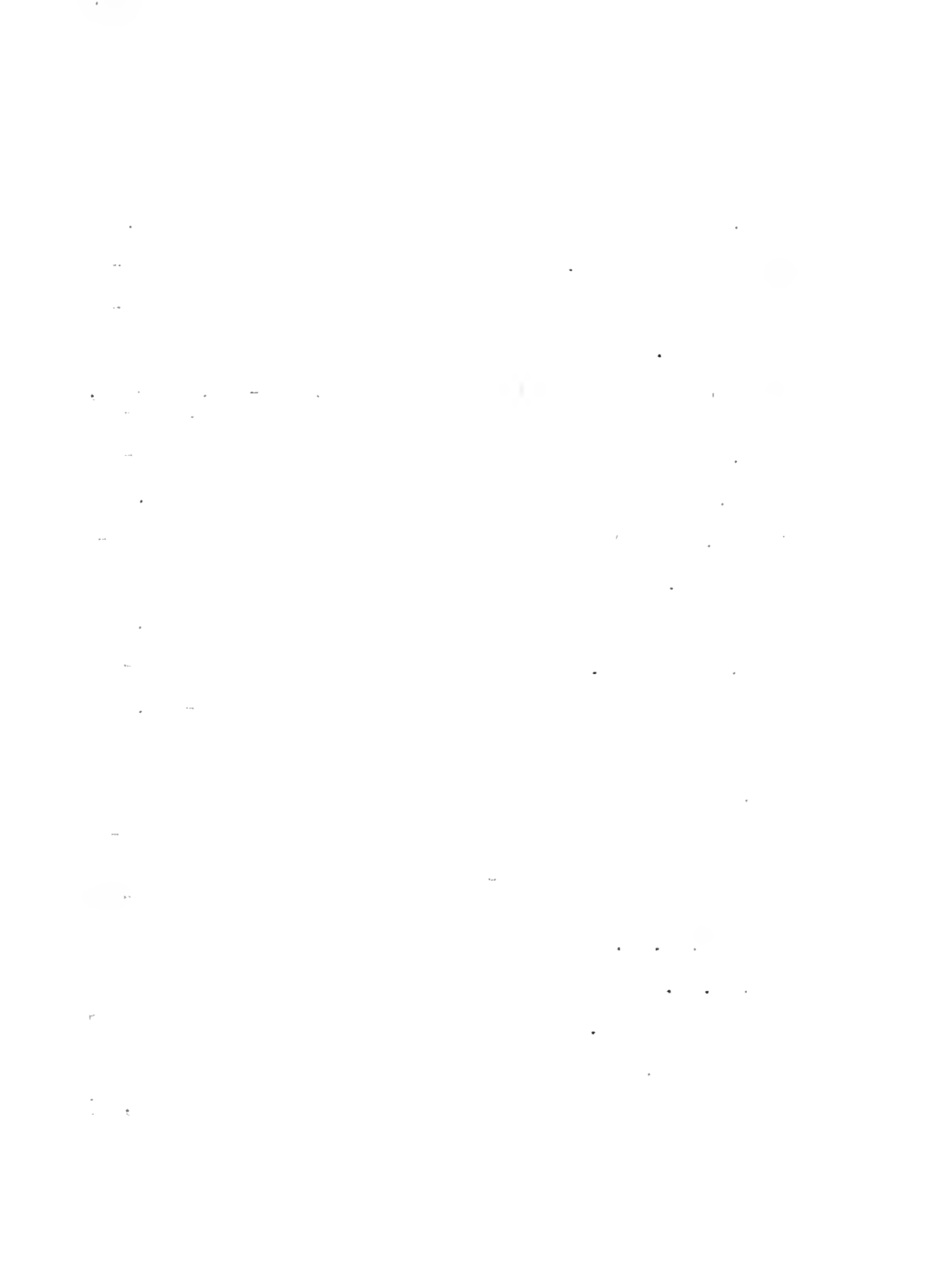
The second part of the document provides a detailed breakdown of the financial data for the period. It includes a table showing the total revenue, expenses, and net profit. Each item is categorized and described, providing a clear overview of the company's financial performance.

Finally, the document concludes with a summary of the key findings and recommendations. It suggests that the company should continue to focus on improving its record-keeping practices and ensuring that all transactions are properly documented. This will help to minimize the risk of errors and ensure the accuracy of the financial statements.

Prepared by: [Name]  
 Date: [Date]

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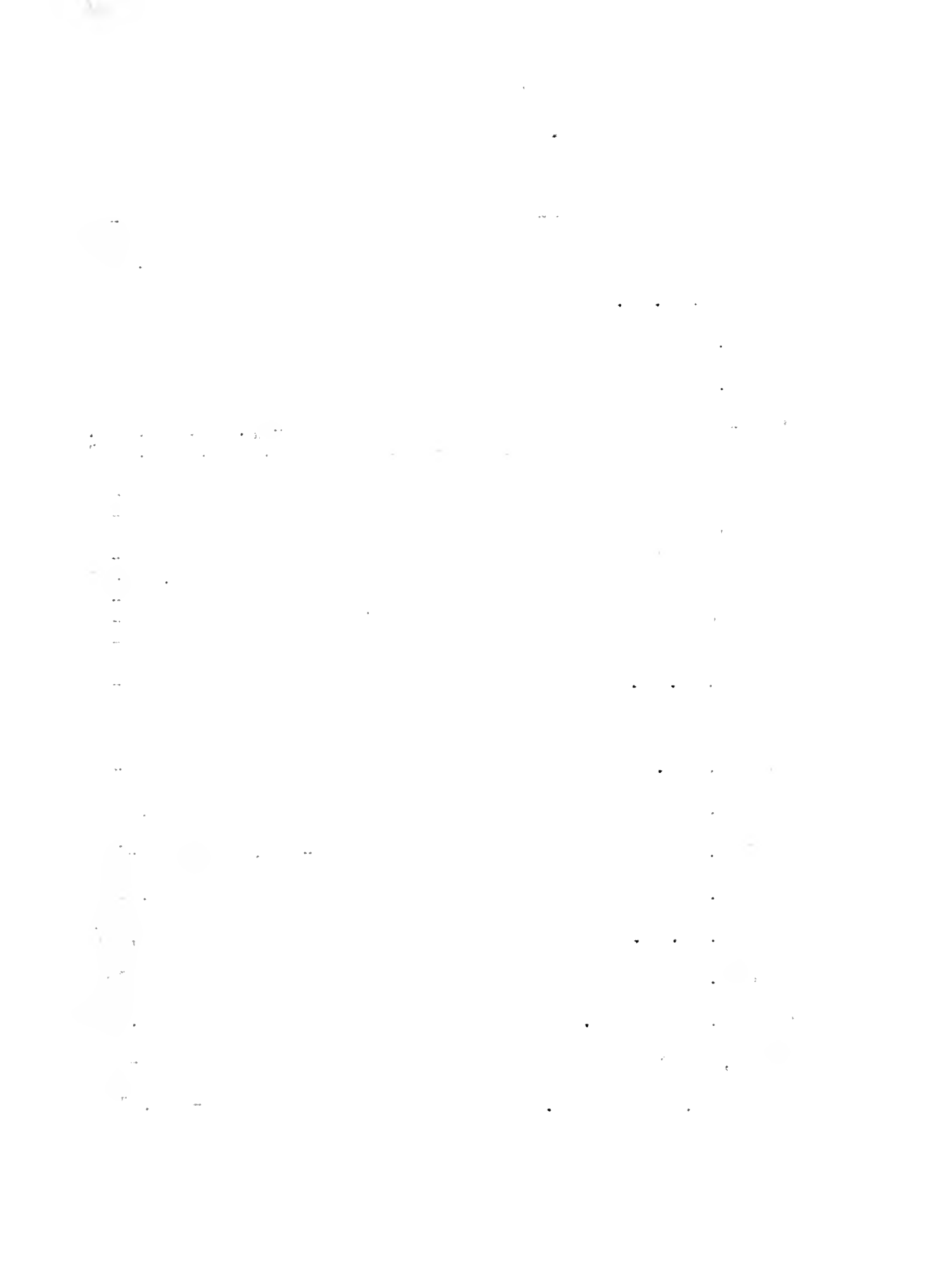
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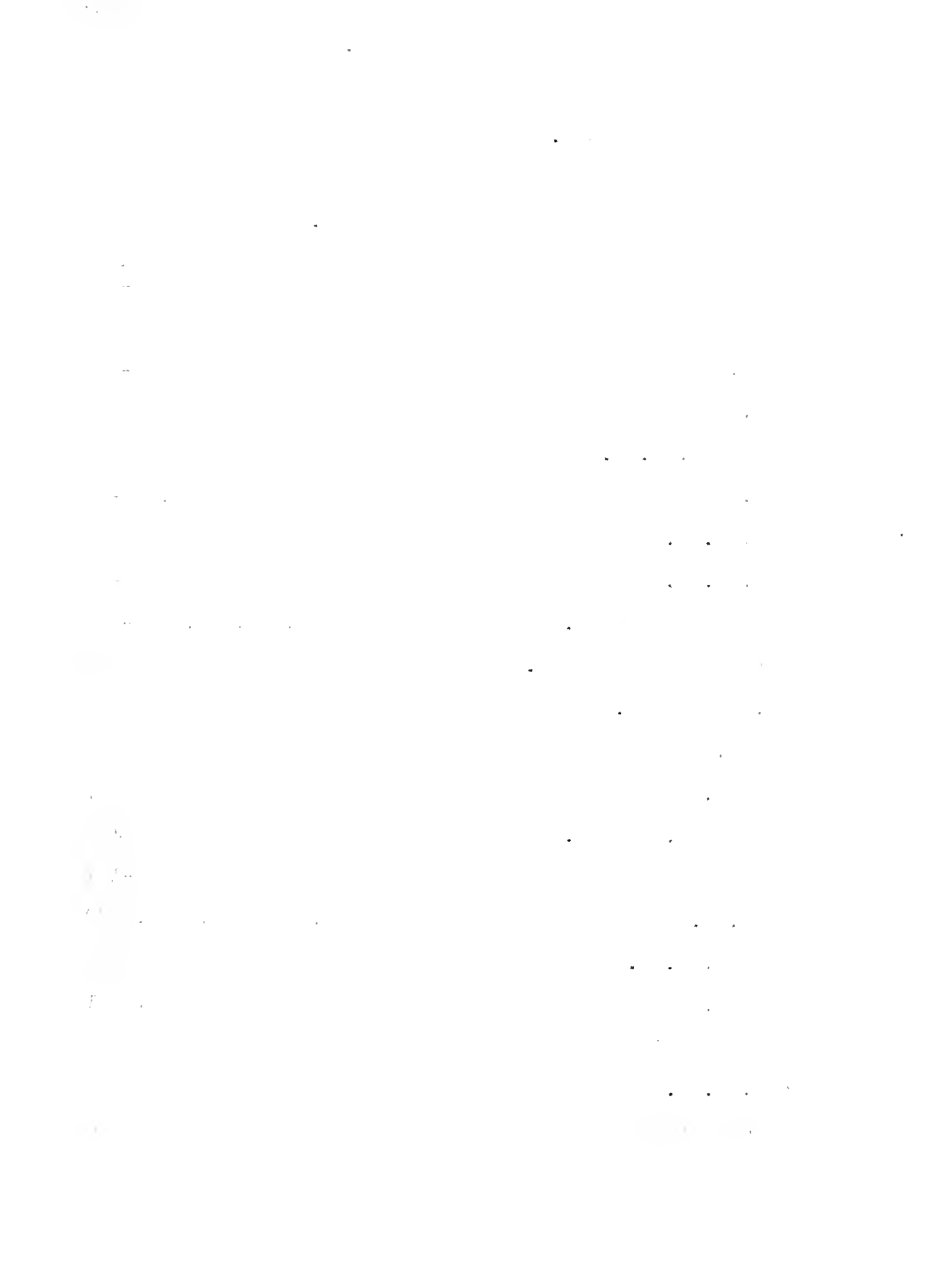
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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting process. It outlines the steps from recording transactions to the preparation of financial statements. This includes identifying the accounts affected by each transaction, debiting and crediting the appropriate accounts, and ensuring that the accounting equation remains balanced.

The third part of the document focuses on the classification of transactions. It explains how to distinguish between different types of transactions, such as sales on credit, cash sales, and purchases on credit. This classification is crucial for determining the correct accounting treatment for each transaction.

The fourth part of the document discusses the importance of the closing process. It explains how to transfer the balances of temporary accounts (revenues, expenses, and dividends) to permanent accounts (retained earnings and equity) at the end of the accounting period. This process is essential for preparing the balance sheet and income statement.

The fifth part of the document provides a summary of the key concepts and principles discussed throughout the document. It reiterates the importance of accuracy, consistency, and transparency in the accounting process. It also provides a final check for the reader to ensure that they have understood the material.

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