
Inventory of the California State Reclamation Board Records

Processed by The California State Archives staff

California State Archives

1020 "O" Street

Sacramento, California 95814

Phone: (916) 653-2246

Fax: (916) 653-7363

Email: ArchivesWeb@sos.ca.gov

URL: <http://www.sos.ca.gov/archives/>

© 2013

California Secretary of State. All rights reserved.

Inventory of the California State Reclamation Board Records

Collection number: F3336

California State Archives
Office of the Secretary of State
Sacramento, California

Processed by:

Archives staff

Encoded by:

Sara Roberson

© 2013 California Secretary of State. All rights reserved.

Descriptive Summary

Title: California State Reclamation Board Records

Dates: 1904-1969

Collection number: F3336

Creator: Reclamation Board

Collection Size: 15 cubic feet and 215 volumes

Repository: California State Archives

Sacramento, California

Abstract: This record group contains the administrative, legal, and financial records of the California State Reclamation Board established in 1911.

Physical location: California State Archives

Languages: Languages represented in this collection: English

Access

While the majority of the records are open for research, any access restrictions will be noted in the series descriptions.

Publication Rights

For permission to reproduce or publish, please contact the California State Archives. Permission for reproduction or publication is given on behalf of the California State Archives as the owner of the physical items. The researcher assumes all responsibility for possible infringement which may arise from reproduction or publication of materials from the California State Archives collections.

Preferred Citation

[Identification of item], Reclamation Board Records, F3336:[folder number], California State Archives, Office of the Secretary of State, Sacramento, California.

Agency History

The Board of Swamp Land Commissioners, established in 1861 (Chapter 352), was the first state agency involved with reclamation in California. In 1866, this board was abolished and its responsibilities and powers transferred to the county boards of supervisors (Statutes of 1865-1966, Chapter 570). Between 1866 and 1911 the Reclamation Fund Commissioners, Board of Commissioners of the Sacramento River Drainage District, Department of Engineering, Board of Drainage Commissioners, and Sacramento Drainage District were established and abolished, either being declared unconstitutional or having failed in their goals.

No overall plan of flood control for the Central Valley succeeded until the Reclamation Board was organized (Statutes of 1911, 1st Ex. Sess., Chapter 25) at the recommendation of the California Debris Commission, an agency of the Federal Government. The board, concerned with flood control activities in the Sacramento and San Joaquin Valleys, included within its responsibilities the preservation and improvement of navigation and the reclamation and protection of lands susceptible to overflow.

In 1913, the Reclamation Board Act (Chapter 170) was amended to provide for a board of seven members "appointed by and to hold office at the pleasure of the Governor..." The Board continued as an independent administrative agency and was composed of four divisions: Administration, Accounting, Assessment, and Engineering.

The Director of Finance became executive officer of the Reclamation Board "for the purpose of reporting to the Governor's Council..." in 1929 (Chapter 336). Although a Division of Reclamation was organized within the Department of Finance, the Board functioned independently.

In 1956, the Board was placed under the Department of Water Resources to facilitate cooperation in all matters of mutual concern (Statutes of 1956, Chapter 52).

Effective January 1, 2008, Chapter 365 (Statutes of 2007) changed the name of the Reclamation Board to the Central Valley Flood Protection Board.

Scope and Content

This record group contains the records of California State Reclamation Board. The bulk of the records were created between 1912 and 1969. The record group is a significant source for records regarding water rights, reclamation, and flood control in the San Joaquin and Sacramento Valleys during the first half of the twentieth century.

The record group is organized into twenty-two record series. The Minutes, Board Correspondence, Engineer's General Correspondence, General Correspondence, and Subject Files contain administrative records from the board. The Contracts, Subcontracts and Related Records series and Legal Cases series contain legal records of the board. Researchers interested in assessment records should review the Farm Data Records; Plans and Estimates; Design and Computation Records; and the Description and Collection Lists series. Fiscal records of the board can be found in the Questionnaires and Annual Expenditure Reports; Claim Registers and Related Records; Warrant Registers, Journals, and Related Records; Journal Vouchers; Cash Books; Cost Analysis Ledgers; General Ledgers; and Accounting Ledgers and Related Records series.

Accruals

Further accruals are expected.

Indexing Terms

The following terms have been used to index the description of this collection in the library's online public access catalog. California. Reclamation Board

Related Material

For information on reclamation in California prior to the establishment of the Reclamation Board in 1911, see the following record groups.

(Controller's Office) Sacramento County Board of Supervisors accounting ledger (1868-1871) relates to contract payment acknowledgements, swamp land district financial summaries, and lists of warrants outstanding against each Sacramento County Swamp Land District, (#3060). (F3900:525).

(Petitions to the Legislature) State Engineer William Ham Hall correspondence includes monthly progress reports and related correspondence covering such topics as supplies for survey parties, amount of reclamation work completed, number of personnel employed, drafting of sectional maps, hydrographical surveys, hydraulic mining, drainage and debris work, and State Engineering Commission on Rivers and Harbors; 1878, 1882-1904 (F3748:1-41).

(Engineering Department) Water Rights Abstract Ledgers for Los Angeles and San Bernardino Counties relate to geographical locations of water rights and include entry number, filing date, claimant's name, description and location of water rights e.g. all water of the Arroyo Seco and its tributaries, means of conduction and nature or type of use such as mining, irrigating, etc.; 1861-80, (F3772:1-2). State Engineer's Daily Log relates to attendance at meetings, inspection of project sites, and official appointments, 1907-09, (F3772:3).

(Engineering Department) San Joaquin Valley and Great Central Valley Topography and Irrigation Maps, 1885-88, (MC2:9 [37-73]).

(Governor's Office) Board of Commissioners of the Sacramento River Drainage District Biennial Report (1910) relates to such subjects as formation of the River Improvement and Drainage Association of California, passage of the Sacramento Drainage Act, establishment of the Board of Commissioners of the Sacramento Drainage District, resurvey of district boundaries, recommendations for the distribution of assessment monies, lists of county assessments, and remaining balance in the Sacramento Drainage Fund, (GP4:153).

(Governor's Office) California Debris Commission report (1910) relates to flood relief for the Sacramento and San Joaquin Valleys including regulation of hydraulic mining, improvement of navigation, flood and drought relief, a history of the channel system, U.S. Geological survey data, flood flow statistical comparisons, and recommendations, (GP4:150).

(Secretary of State) Correspondence from Surveyor General related to approval of survey maps, county surveyors' Swamp Land Segregation Returns (statements defining land designations e.g. 98, 842 acres of Swamp Lands of which 26, 385 acres reported by U.S. Survey and 41, 454 72/100 acres are in townships, etc.) and lists of Swamp and Overflowed Lands, (F3617:570).

F3336:1-25

Series 1 **Minutes 1913-1939**

Physical Description: 25 volumes

Arrangement

The first three volumes are indexed chronologically by meeting dates and include recapitulations to the indexes. The remaining volumes are subject indexed.

Scope and Content Note

Subject matter covers reclamation districts applications for approval of improvement plans; Sacramento County Bridge construction; gold dredging in American River; Reclamation Board Act amendments; right-of-way condemnation suits; congressional appropriations; Yolo By-Pass Assessment; levee, channel, and dam construction; protests against reclamation projects; leasing and purchasing land; biennial reports; San Joaquin Flood Control Project; proposed legislation; reclamation districts expense claims; contract negotiations; Feather River Project; introduction of construction bids; flood control plans; Board resolutions; appointments and resignations of Board officers; requests for allocations; sale of delinquent lands; Chief Engineer's Reports; and Curry Flood Control Bill (Statutes of 1929, Chapter 388). Includes one volume of verbatim minute transcripts, 1913-1914.

F3336:26-40

Series 2 **Board Correspondence 1912-1918**

Physical Description: 15 volumes

Arrangement

Arranged chronologically, each volume separately indexed by name of correspondent.

Scope and Content Note

Includes copies of outgoing correspondence from President and Executive Secretary of Reclamation Board of Directors relating to administration of flood control projects, transfer of land titles to State, condemnation for right-of-way, litigation over proposed by-pass construction, location of levees, congressional appropriations, construction cost estimates, California Debris Commission, Board meetings, preparation of assessment rolls, State Highway Commission, Sacramento and San Joaquin Drainage District, pending legislation, U.S. Rivers and Harbors Commission, land assessments, and formation of reclamation districts.

See also Series 4, General Correspondence, 1913-1962 (F3336:44-61).

F3336:41-43

Series 3 **Engineer's General Correspondence 1913-1917**

Physical Description: 3 volumes

Arrangement

Arranged chronologically, each volume separately indexed.

Scope and Content Note

Flood Control Engineer E. A. Bailey, 1912-1917, was appointed by the State Engineer to work on reclamation activities. The Reclamation Board financed the position until it was abolished in 1918.

Includes letter press copies of outgoing correspondence dealing with such flood control matters as reclamation plans and surveys, canal measurements, land assessments, construction plan changes, elevation of flood plains, inspection of project sites, cross-sections of levees, applications for construction permits and approval of drainage district plans plus administrative activities such as personnel appointments, finances and construction costs, and survey supplies and equipment inventories. Includes typescript of Engineer's Daily Log, 1913-1919, indexed alphabetically by subject.

F3336:44-61

Series 4 **General Correspondence 1913-1962**

Physical Description: 1 volume and 18 file folders

Arrangement

Arranged chronologically by correspondence date.

Scope and Content Note

Includes letters received, copies of letters sent, reports, transcripts, summaries, outlines, lists, inventories, statements, notes, bills, resolutions, telegrams, maps, newspaper clippings, and memoranda relating to such subjects as right-of-way condemnation suits, river and by-pass levee construction, formation of drainage districts, Sacramento Flood Control Project, sale of warrants to cover construction costs, high water conditions, construction bids, personnel salaries, reclamation districts' annual reports, board litigation violation of Reclamation Board standards by dredging companies, estimated construction costs, procurement of property rights, equipment costs, contract negotiations, supply orders, San Joaquin Flood Control Plan, approval of bridge construction plans, injunctions against reclamation districts, U.S. Rivers and Harbors Committee, complaints about reclamation projects, land claims, reclamation district assessments, levee construction and repairs, approval of private reclamation projects, California Debris Commission, pending legislation, and U.S. Corps of Engineers.

F3336:62-213

Series 5 **Subject Files 1912-1964**

Physical Description: 152 file folders

Arrangement

Arranged alphabetically by subject and chronologically thereunder.

Scope and Content Note

Includes letters received, copies of letters sent, minutes, reports, transcripts, resolutions, agreements, petitions, addresses, applications, newsletters, brochures, bulletins, rosters, tabulations, claims receipts, charts, newspaper clippings, telegrams, maps, blueprints, photostats, photographs, notes, rough drafts, and memoranda covering such subjects as property and equipment inventories; acquisition and disposal of Brannan Island; California Economic Research Council; dredging permits; bridge construction; reclamation project complaints; irrigation districts; Los Angeles Flood Control District; migratory bird refuge; U.S. Rivers and Harbors Committee; Sacramento Flood Control Project, 1913-1948; Water Resources Commission; State Water Problems Conference, 1915-1916; property taxes; settlement of project assessments; refunds to land owners; Curry Bill; budget allocations; California Central Valley Flood Control Association; state and federal legislation; Department of Fish and Game; property leases; watershed, levees, and by-passes; personnel policies; U.S. Corps of Engineers' public notices; Reber Plan; Reclamation Board Reorganization Plans, 1953-1962; Survey Progress Reports, 1913-1917; Sacramento-Yolo Port District; and reclamation districts.

F3336:214-309

Series 6 **Contracts, Subcontracts and Related Records 1949-1969**

Physical Description: 96 file folders

Arrangement

Arranged alphabetically by project title and chronologically thereunder.

Scope and Content Note

Contains letters received, copies of letters sent, minutes, transcripts, reports, resolutions, diaries, plans and specifications, permits, bids, bonds, bills, receipts, notices, notes, graphs, blueprints, newspaper clippings, and memoranda pertaining to projects such as Bear Creek: Alpine Road Bridge; Bear Creek: Sacramento, Davis, and West Lane Bridges; Chico-Mud Sandy: Sacramento, Meridian, and Bell Bridges; Mormon Slough: Copperopolis Road Bridge, and Nelson Bend Clearing and Fence Construction relating primarily to bridge construction but also includes Colusa Weir sedimentation problems, Bear Creek Flood Control Project, diversion ditch construction, and Sycamore Creek Channel reconstruction.

Included is one cubic foot of standard agreements, 1949-1965 by which the Reclamation Board subcontracted work to various state and local agencies and companies such as the State Division of Highways, State Division of Water Resources, Central California Irrigation District, San Joaquin County Department of Public Works, Merced Irrigation District, City of Chico, and Southern Pacific Company.

See also Series 21, Photographs, 1952-1967 (F3336:664-675).

F3336:310-476

Series 7 **Legal Cases 1948-1967**

Physical Description: 167 file folders

Arrangement

Arranged alphabetically by case title or subject and chronologically thereunder.

Scope and Content Note

Includes letters received, copies of letters sent, minutes, transcripts, reports, resolutions, lists, notices, notes, and memoranda regarding such subjects as eminent domain; inverse condemnation; unauthorized use of levees for highways and pasturage; relocation and regulation of public utilities within flood control project areas; suits for damages such as Feather River Flood, 1957-1958; Shasta Dam, 1948; Cache Creek Flood, 1958; and Huffmaster (New Helvetia Rancho) vs. State of California, 1926-1960; assessment of flood control areas; federal litigation involving right-of-way and easement contracts; condemnation complaints; violation of Public Utilities Commission's regulations; and compensation for flowage easements.

See also Series 21, Photographs, 1952-1967 (F3336:664-675).

F3336:477-484

Series 8 **Farm Data Records 1916-1924**

Physical Description: 8 volumes

Scope and Content Note

Contains reports, forms, lists, graphs, and memoranda relating to land assessment values, kinds and productivity of crops grown, property ownership, taxes and assessment charges, and school district tax schedules.

Farm Data- Glenn and Butte Counties (1 vol.) F3336:477

Farm Data- Colusa County (3 vols.) F3336:478-480

Farm Data- Sutter County (3 vols.) F3336:481-483

Farm Data- Yolo, Sutter and Sacramento Counties (1 vol.) F3336:484

F3336:485-490

Series 9 **Plans and Estimates 1917-1920****Physical Description:** 6 volumes**Arrangement**

Arranged numerically by assessment number and chronologically thereunder.

Scope and Content Note

Primarily concerning Sutter-Butte By-Pass Project; plans and estimates include correspondence, tabulations, and blueprints relating to levying district assessments. Plans with maps for proposed reclamation work deal with such topics as locations for by-pass levees, essential preparation required for levee construction, land acquisition for right-of-way and easements, pumping plant construction requirements, and estimate of construction costs pertaining to kind of work, location and description of reclamation project, amount of work in cubic yards, unit cost, and total cost.

Plans and Estimate - Sutter-Butte By-Pass, Amend No. 6 (1917) (1 vol.) F3336:485

Amended Plan - Sutter-Butte By-Pass, Amend No. 6 (1918) (1 vol.) F3336:486

Amended Plan and Estimate - Sutter-Butte By-Pass, Amend No. 6 (1919) (1 vol.) F3336:487

3rd Amended Plan and Estimate - Sutter-Butte By-Pass, Amend No. 6 (1920) (2 vols.)
F3336:488-489

Plan and Estimate, Project No. 7, Levee-Feather River Reclamation District No. 823 (1918) (1 vol.) F3336:490

See also Public Works Dept., Division of Highways; District III; Route File; Yol-87A, 1944-1950. (F3802:493).

F3336:491-498

Series 10 **Design and Computation Records 1918-1922****Physical Description:** 9 volumes**Arrangement**

Arranged alphabetically by subject.

Scope and Content Note

Relates to Sutter By-Pass, Yolo By-Pass, and Feather River Project. Design and computation records include correspondence, lists, tabulations, summaries, notes, drawings, graphs, blueprints, and maps covering such subjects as bridges, drainage, pumping plants, and roof trusses. Data pertains to calculations to determine size and amount of materials needed, topographical and profile maps of reclamation project areas, list of materials giving cost and sizes, rainfall diagrams, watershed runoff and seepage estimates, and proposed design descriptions.

Plan and Estimate, Bridges D1 and D2 (1922) (1 vol.) F3336:491

Plan and Estimate - Various Bridges - High Span (1921) (1 vol.) F3336:492

Estimate - Concrete Highway Bridges (1920) (1 vol.) F3336:493

Sutter By-Pass Plan and Estimate (1920) (1 vol.) F3336:494

Pump's Plant No. 1 Chandler (1921) (1 vol.) F3336:495

Pump's Plant No. 2 Chandler (1921) (2 vols.) F3336:496-497

Description - Yolo By-Pass (1921) (1 vol.) F3336:498

F3336:499-560

Series 11 **Description and Collection Lists 1918-1946**

Physical Description: 60 volumes

Arrangement

Arranged numerically by assessment number and alphabetically by county name thereunder.

Scope and Content Note

Relates to Sacramento and Feather River Flood Control Projects; a typical description list includes a schedule of maps, plats, and surveys used and contains index number, name of owner, description of tracts of land assessed, net acreage, total amount assessed against each tract, and dates (month) principal, interest, and penalty was paid to county treasurer.

A collection list includes the same information as a description list plus proportional allowance, to date of installment of \$3,000,000 appropriated by the State of California for flood control; net amount of assessment to date of installment; first installment 3 1/2 percent, collection of first installment (the same for second, third, and fourth installments) including amount of principal and interest, and payments in excess of call. Details of payments, credits, and refunds contained in collection lists consists of tract number, principal paid, principal cancelled, total plus any interest and penalty paid or portion of interest refundable. Delinquent Lists at the front of each volume identifies tracts, which did not pay assessments, amount of unpaid installments, interest, penalty, and total amount due.

See Appendix A for a list of volume titles.

See also Warrant Registers, Journal, and Related Records; Collection List, 1918-1924 (F3336:588-610).

F3336:561-575

Series 12 **Questionnaires and Annual Expenditure Reports 1915-1930**

Physical Description: 15 file folders

Arrangement

Arranged chronologically by document date.

Scope and Content Note

Questionnaires, of the Sacramento River Flood Control Project used to produce Annual Expenditure Reports, are filed with annual reports.

Questionnaires include letters received, copies of letters sent, summaries, notes, telegrams, blueprints, and memoranda containing district data such as district number, officers' names and addresses, and office address, information concerning acreage, assessed area, bonds issued, assessment values, other obligations, credits for reclamation work performed for other agencies, cost of completed drainage work, planned improvements, and total expended by district upon levees or other portions of Sacramento Flood Control Project.

A typical Annual Expenditure Report contains copies of letters sent, summaries, tabulations, rough drafts, notes, and reports covering expenditures made by state, cities, districts, and private interests; amount expended since the establishment of the Sacramento Flood Control Project in July 1910; and these interests since reclamation began.

F3336:576-587

Series 13 **Claim Registers and Related Records 1913-1943**

Physical Description: 12 volumes

Arrangement

Arranged alphabetically by type of record and chronologically thereunder.

Scope and Content Note

Includes Claim Registers, 1913-1925; Claim Schedule-Payroll Ledger, 1928-1932; Distribution of Claims, 1924; Distribution Transfer-Voucher Ledger, 1917-1924; Expenditure Distribution, 1913-1933; Invoice Register, 1923-1926; Right-of-way Claim Ledger, 1933-1943; and Reimbursements, 1923.

A typical Claim Register contains date, claim number, claimant's name, amount of claim, charge (expenses, sundry, and account title) funds (detail, total, and account title) voucher number, amounts approved by Reclamation Board and Board of Control, approved claim total, and adjustments (account-additions, deductions, and account title) and funds (debit, credit, and account title).

State Reclamation Board-Claims Register (1913-1917) F3336:576

Claims and Refunds-Appropriations, Chapter 170 (1913) F3336:577

Claims Register (1917-1922) F3336:578

Controllers' Balance Book (1920-1927) F3336:579

Transmittal of Claims (1920-1921) F3336:580

American River Flood Control-Schedule of Bills Filed (1928-1932) F3336:581

Revolving Fund-Current Accounts-Distribution of Claims (1923-1924) F3336:582

Distribution-Transfer Vouchers (1919-1924) F3336:583

Expenditure Distribution (1913-1933) F3336:584

Invoice Register (1923-1926) F3336:585

Right-of-Way Claim Ledger (1929-1943) F3336:586

Reimbursements (1923) F3336:587

F3336:588-610

Series 14 **Warrant Registers, Journals, and Related Records 1915-1944****Physical Description:** 23 volumes**Arrangement**

Arranged numerically by assessment number, alphabetically by type of record, and chronologically thereunder.

Scope and Content Note

Series contains Warrant Registers, Warrant Journals, and Assessment District No. 6 Warrant Records.

Warrant Registers include Index of Warrants, 1915-1930; Warrant Registers, 1915-1928; Warrant Payments Ledger, 1927-1938; and Assessment Funds (Sale of Warrants) Ledger, 1919-1920. A typical warrant register contains such data as date registered, warrant number, name of payee, amount of warrant, name of endorsee, renewal date, date paid, paid to whom, principal paid, interest paid, and total paid.

Warrant Journals, 1918-1924, relate to accounting transactions covering leased lands-installments due; checks in transit to State Treasurer; payments due revolving fund; cash contingent fund; approved claims payable; accounts payable; warrants drawn from registry of assessment districts; expenditures of assessment districts; revenue from special appropriation; bonded assessment uncalled; bonds available for issue; accrued interest of assessment districts; advances to claimants; and registered warrants. See also Fiscal Records; Accounting Ledgers and Related Records; Control Ledgers; Warrant Journal, 1913-1917. (F3336:645-663)

Assessment District No. 6 Warrant Records include County Treasurer's Reports (on warrants turned in as assessment payments) Ledger, 1928-1935; Warrants Outstanding Journal, 1919-1937; Records of Tracts (on which assessment was paid) Ledgers, 1928-1935; Warrant Retirement Detail Journals, 1918-1936; and Unregistered Warrant Registers, 1934-1942.

Index of Warrants (1915-1930) F3336:588

Warrant Register (1915-1928) F3336:589

Warrant Register (1915-1927) F3336:590

Journal (1918-1925) F3336:591

Assessment Funds Ledger (1919-1920) F3336:592

Registered Warrants Subsidiary Ledger (1919-1923) F3336:593

Register of Warrants on Hand (1922-1923) F3336:594

Expenditure Journal (1926-1938) F3336:595

Warrant Register (1919-1922) F3336:596

Warrant Register (1914-1922) F3336:597

Warrant Journals (1922-1923) F3336:598

Warrant Journals (1924) F3336:599

Warrant Journals (1924) F3336:600

Warrant Journals (1939-1944) F3336:601

Warrant Journal-County Treasurer's Reports (1919-1936) F3336:602

Exchanged Warrants (1928-1929) F3336:603

Warrants Outstanding-Journal (1919-1931) F3336:604

Warrant Journal-Record of Tracts (1928-1930) F3336:605

Warrant Journal-Record of Tracts (1928-1932) F3336:606

Warrant Retirement Detail Journal (1919-1936) F3336:607

Warrant Retirement Detail Journal F3336:608

Unregistered Warrants-Sutter-Butte By-Pass (1934-1938) F3336:609

Retirement Journal-Unregistered Warrants (1934-1942) F3336:610

F3336:611-624

Series 15 **Journal Vouchers 1924-1939 1944-1953**

Physical Description: 14 volumes

Arrangement

Arranged chronologically.

Scope and Content Note

Includes date, explanations covering amount of installment paid for flood control; lease accounts containing name of lease, location and amount of acreage, rental time period, and cost of lease; check and claim numbers for amount to be reimbursed by State Treasurer, Revolving Fund; amount received from fruit company for products raised on reclamation land; claim number of cash received from Department of Finance for rebate on freight; credit, interest, and penalties remitted to State Treasurer for deposit in assessment district for collections made relative to pasturage rights; and ledger accounts pertaining to amounts of general funds in State Treasury; reserve for flood control refunds; leased lands-deferred installments; reserve for unaccrued revenue; checks in transit to State Treasurer; revenue from land rentals; approved claims receivable revenue from crops; expenditures out of particular assessment districts; claims payable-not warranted; interests on rentals; and warrants on hand.

F3336:625-632

Series 16 **Cash Books 1913-1950**

Physical Description: 7 volumes

Arrangement

Arranged alphabetically by type of record and chronologically thereunder.

Scope and Content Note

Includes Cash Contingent Fund, 1915-1950 and Cash Receipts and Disbursements, 1913-1918.

A typical entry under Cash Contingent Fund consists of deposits-date, check number, claim number, remarks, amount of check, and amount brought forward; and checks drawn-date, check number, payee, item (purpose), claim number, amount claimed, and amount brought forward.

A typical entry under Cash Receipts and Disbursements includes receipts (date, received from whom, voucher number, amount, distribution income and sundry, account title) and deposits (date, commercial, and state).

Cash Contingent Fund-1st Book (1915-1921) F3336:625

Missing-Misnumbered-Out card F3336:626 Omitted in Numbering F3336:626

Cash Contingent Fund-2nd Book (1921-1925) F3336:627

Cash Contingent Fund (1925-1937) F3336:628

Cash Contingent Fund (1937-1950) F3336:629

Cash Disbursements F3336:630

Cash Receipts F3336:631

Cash Receipts and Disbursements F3336:632

F3336:633-638

Series 17 **Cost Analysis Ledgers 1913-1942**

Physical Description: 6 volumes

Arrangement

Arranged chronologically.

Scope and Content Note

A typical ledger covers accounts for general operations, Engineering Direction Act, reclamation projects, assessment districts, flood control plans, expenditures such as Board members' per diem, salaries, and traveling expenses; employees' salaries and traveling expenses; telephone, express, freight, postage, printing, field subsistence, office and field supplies; assessors' per diem and traveling expenses; assessment data, maps and plats, advertising, and miscellaneous.

Analysis Ledger-General Fund Charges F3336:633

Analysis Ledger-State Reclamation Board No. 1 F3336:634

Cost Ledger F3336:635

Construction Ledger F3336:636

Cost Analysis Ledger-Administrative F3336:637

Distribution of Expenditures-Assessment No. 6 F3336:638

F3336:639-644

Series 18 **General Ledgers 1914-1950**

Physical Description: 6 volumes

Arrangement

Arranged chronologically and numerically by assessment number within each volume.

Scope and Content Note

A typical General Ledger includes diverse data such as equipment inventories, current expenditures, revenue from statutory appropriations (year and chapter number), contributions to reclamation projects, State Treasury Revolving Fund, Cash Contingent Fund, approved claims receivable, minor projects not assessed, accumulated expenditures, bills collectible, budget allotments, checks in transit to State Treasurer, estimated receipts, property equity, claims filed by Reclamation Board, County Treasurers' collections, equipment depreciation allowance, current revenue from land rentals, interest earned on warrants, equipment rental, crop and pasturage sales, assessment revenues, administrative expenditures, crop revenues, equipment sales, motor vehicle inventories, oil and gas leases, advances to contractors for future work, surplus property, assessment interest and penalties, emergency fund contributions, work in progress to be billed, flood control refunds accrued, Joint Navigation Fund contributions, accrued interest on bonds, liquidation of encumbrances, construction claims, summary of demands, warrants in escrow, right-of-way vouchers, and share crop leases.

List of All Claims from the Beginning F3336:639

Reclamation Board-General Ledger F3336:640

General Ledger-Transfer No. 2 F3336:641

General Ledger-Transfer F3336:642

Original Entries F3336:643

Current Expenditures Distribution F3336:644

F3336:645-663

Series 19 **Accounting Ledgers and Related Records 1913-1954****Physical Description:** 19 volumes**Arrangement**

Arranged alphabetically by type of record and chronologically thereunder.

Scope and Content Note

Series consists of Accounting Ledgers, 1922-1936 and Miscellaneous Accounting Records including Budget Allotment Transfer Ledgers, 1937-1954; Control Ledgers, 1913-1945; Reclamation District Organization Ledger, Undated; W.P. Dwyer Contract Journals, 1919-1922; Encumbrance Ledger, 1932-1943; Joint Navigation and Flood Project Ledger, 1930-1939; Project Cost Ledger, 1930-1940; Public Works/Reclamation Board Reports Ledger, 1938-1940; and Register of Leases, 1918-1946.

A typical accounting ledger includes date, item (type of account, folio (I.D. number), debit, credit, and balance; and covers accounts such as receivable from General Fund; claims payable approved by Board; liability to landowners for refunds; revenue from state appropriations; expenditure for relief of assessments, payments of refunds to landowners; general fund current account; accumulated surplus; California Debris Commission-uncleared advances; revenues contributed by local interests; expenditures for additions and betterments; claims payable filed; Joint Navigation Fund-cash state; fund in State Treasury; checks in transit to Treasury; abatements receivable; reserve for uncollected abatements; deposits in courts (to cover condemnation suits); warrants on hand pending delivery; warrants in escrow; local reclamation district warrants owned; receivable from Sacramento and San Joaquin Drainage District Fund; allotments for purchase of warrants or bonds; liability to retirement fund; revolving fund-cash contingent fund; and assessment district numbered accounts consisting of current appropriations, estimated unappropriated funds, estimated receipts, budget allotments unencumbered, unliquidated encumbrances, reserve for claims pending, unexpected allotments-prior Biennium, present expendable surplus, corp. revenue, liquidation activities, net cash, and unbudgeted surplus.

Accounts Payable Ledger F3336:645

Ledger F3336:646

Accumulated Ledger F3336:647

Supplementary Ledger F3336:648

Control Ledger-Budgetary F3336:649

Budget Allotment Ledger F3336:650

Control Ledger-Proprietary F3336:651

Budget Allotment Transfer Ledger No. 1 F3336:652

Budget Allotment Transfer Ledger No. 2 F3336:653

Control Ledger F3336:654

Statement of Control Ledger F3336:655

Control Ledger-Assessment Funds 6-30-39 to 6-30-51 F3336:656

Ledger Showing District Numbers, County, District Name, Official's Name and Address, Date of Incorporation, Acreage, Map No. and a Column for Remarks F3336:657

W. F. Dryer Contract-Ledger F3336:658

W. F. Dryer Contract-Assessment No. 7 F3336:659v

Reclamation Board-Encumbrance Ledger and Reports F3336:660

Joint Navigation and Flood Control Project Fund Expenditures F3336:661

Report to Department of Public Works and State Reclamation Board to Director of Finance F3336:662

Ledger-Sundry Distributions F3336:663

MC2:1-17	<p>Series 20 Sutter-Butte By-Pass Project Map 1919</p> <p>Physical Description: 1 document</p> <p>Scope and Content Note</p> <p>Preliminary boundary of Assessment No. 6 for Sutter-Butte By-Pass Project includes Sacramento and San Joaquin Drainage District Boundaries, right of way line for Butte Base By-Pass, and by-pass levees constructed and proposed. Shows cities, streets, rivers, mountains, and railroads.</p>
F3336:664-675	<p>Series 21 Photographs 1952-1967</p> <p>Physical Description: 12 file folders</p> <p>Arrangement</p> <p>Arranged alphabetically by project or case title.</p> <p>Scope and Content Note</p> <p>Consists of 270 black and white prints, majority 3½" × 5", 13 negative, 2½" × 3½" and 5 color transparencies, 2" square relating to contracts and legal cases such as Bear Creek Project; Eight Mile Road Bridge, Burham Ferry Bridge, Mormon Slough Project; Panella Farm Slough, Halprin vs. State of California, and Reclamation District 1500 vs. Sutter Basin Corporation primarily depicting the various stages of bridge construction including pile driving into river beds, framing bridges, leveling concrete over metal grids, paving bridge decks, installing bridge fencing, and completed bridges.</p>
F3336:676	<p>Series 22 Scrapbook 1904-1914</p> <p>Physical Description: 1 volume</p> <p>Scope and Content Note</p> <p>Typescript abstracts of the <i>Sacramento Bee</i>, indexed.</p> <p>Includes such topics as flood control, land reclamation, Engineering Commission, federal and state legislation, tax rates, legal suits, railroad conditions, levee maintenance, and channel repairs.</p>

Appendix A: Description & Collection Lists

Folder 499

General Assessment-Colusa County

Folder 500

General Assessment-Contra Costa, Fresno & Madera Counties

Folder 501

General Assessment-Glenn & Butte Counties

Folder 502

General Assessment-Merced County

Folder 503

General Assessment-Sacramento City-Book No. 1

Folder 504

General Assessment-Sacramento City-Bood No. 2

Folder 505

General Assessment-Sacramento City-Book No. 3

Folder 506

General Assessment-Sacramento County

Folder 507

General Assessment-Solano & San Joaquin Counties

Folder 508

General Assessment-Stanislaus County

Folder 509

General Assessment-Sutter County-Book No. 1

Folder 510

General Assessment-Sutter County-Book No. 2

Folder 511

General Assessment-Yolo County

Folder 512

General Assessment-Yuba County

Folder 513

General Assessment No. 1, Sacramento County-Itemized List of Collections

Folder 514

General Assessment No. 1, Butte, Colusa & Glenn Counties-Itemized List of Collections

Folder 515

General Assessment No. 1, Delinquent List, 1938 for Butte, Colusa, Glenn, Sacramento, Stanislaus, Sutter & Yolo Counties

Folder 516

Assessment No. 3-Sacramento By-Pass

Folder 517

Assessment No. 3-Sacramento By-Pass-Sacramento City (Old city) Book No. 1-A-L

Folder 518

Assessment No. 3-Sacramento By-Pass-Sacramento City (Old city) Book No. 2-Associations-M-

Folder 519

Assessment No. 3-Sacramento By-Pass-Sacramento City (Annex) Book No. 3 A-L

Folder 520

Assessment No. 3-Sacramento By-Pass-Sacramento City (Annex) Book No. 4 Railroads-M-

Folder 521

Assessment No. 3-Sacramento By-Pass-San Joaquin County

Folder 522

Assessment No. 3-Sacramento By-Pass-Solano County

Folder 523

Assessment No. 3-Sacramento By-Pass-Sutter County

Folder 524

Assessment No. 3-Sacramento By-Pass-Yolo County

Folder 525

Assessment No. 3-Fremont Weir Site-Colusa County

Folder 526

Assessment No. 3-Fremont Weir Site-Sacramento County

Folder 527

Assessment No. 4-Fremont Weir Site-Sutter County

Folder 528

Assessment No. 4-Fremont Weir Site-Yolo County

Folder 529

Freeport Levee Assessment-Sacramento County

Folder 530

Freeport Levee Assessment-San Joaquin County

Folder 531

Sutter-Butte By-Pass-Assessment No. 6-Butte County

Folder 532

Sutter-Butte By-Pass-Assessment No. 6-Collection Lists-Butte County

Folder 533

Sutter-Butte By-Pass-Assessment No. 6-Colusa County-Book No. 1

Folder 534

Sutter-Butte By-Pass-Assessment No. 6-Colusa County-Book No. 2

Folder 535

Sutter-Butte By-Pass-Assessment No. 6-Colusa County-Book No. 3

Folder 536

Sutter-Butte By-Pass-Assessment No. 6-Collection Lists-Colusa County Book No. 1

Folder 537

Sutter-Butte By-Pass-Assessment No. 6-Collection Lists-Colusa County Book No. 2

Folder 538

Sutter-Butte By-Pass-Assessment No. 6-Glenn County

Folder 539

Sutter-Butte By-Pass-Assessment No. 6-Sacramento County

Folder 540

Sutter-Butte By-Pass-Assessment No. 6-Collection Lists-Glenn & Sacramento Counties

Folder 541

Sutter-Butte By-Pass-Assessment No. 6-Reapportionment Lists-Sacramento County-Book No. 2

Folder 542

Sutter-Butte By-Pass-Assessment No. 6-Sutter County-Book No. 1

Folder 543

Sutter-Butte By-Pass-Assessment No. 6-Sutter County-Book No. 2

Folder 544

Sutter-Butte By-Pass-Assessment No. 6-Collections Lists-Sutter County-Book No. 1

Folder 545

Sutter-Butte By-Pass-Assessment No. 6-Collections Lists-Sutter County-Book No. 2

Folder 546

Sutter-Butte By-Pass-Assessment No. 6-Reapportionment Lists-Sutter County-Book No. 3

Folder 547

Sutter-Butte By-Pass-Assessment No. 6-Collection Lists-Yolo & Yuba Counties

Folder 548

Sutter-Butte By-Pass-Assessment No. 6-Yolo County

Folder 549

Sutter-Butte By-Pass-Assessment No. 6-Yuba County

Folder 550

Sutter-Butte By-Pass-Assessment No. 6-County Treasurer's Collection Reports

Folder 551

Sutter-Butte By-Pass-Assessment No. 6-Details of Payments, Credits & Refunds on each Tract-Sutter County (1935)

Folder 552

Feather River Assessment No. 7-Sutter County

Folder 553

Feather River Assessment No. 7-Reapportionment Lists-Sutter County-Book No.

Folder 554

Feather River Assessment No. 7-Collection Lists

Folder 555

Feather River Assessment No. 7-Collection Lists-Butte County

Folder 556

Feather River Assessment No. 7-Collection Lists-Sutter County

Folder 557

Hood Levee-Assessment No. 8-Assessment Lists-San Joaquin & Sacramento County

Folder 558

Assessment No 1-Collections since 1922-Reclamation Board Report (1937)

Folder 559

Assessment Ledger-Closing Entries-Assessments No. 1,3,6,7, & 8 (1949)

Folder 560

Assessment List & Index-Reclamation District No. 784