

| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|--------|-----------|-------------|--|
| Lower San Joaquin Levee District (Merced) | Merced | 16 | \$447,098 | \$100,988 |
| San Joaquin River Flood Control Project Agency | Merced | 11 | \$0 | \$0 |