

| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|---------------------------------------------------|-----------------|-----------|--------------|----------------------------------------|
| Cosumnes Community Services District | Sacramento | 726 | \$33,157,006 | \$9,924,794 |
| Jurupa Community Services District | Riverside | 266 | \$10,742,920 | \$3,818,129 |
| South Tahoe Public Utility District | El Dorado | 133 | \$10,264,362 | \$3,769,101 |
| Big Bear City Community Services District | San Bernardino | 70 | \$4,715,301 | \$1,558,079 |
| Marinwood Community Services District | Marin | 235 | \$2,684,432 | \$546,669 |
| El Dorado Hills Community Services District | El Dorado | 233 | \$2,641,733 | \$398,970 |
| Rubidoux Community Services District | Riverside | 30 | \$2,571,522 | \$830,254 |
| Cambria Community Services District | San Luis Obispo | 55 | \$2,542,347 | \$672,800 |
| Rancho Murieta Community Services District | Sacramento | 50 | \$2,261,504 | \$522,206 |
| Olivehurst Public Utility District | Yuba | 62 | \$2,032,233 | \$599,186 |
| Mountain House Community Services District | San Joaquin | 32 | \$1,834,291 | \$792,384 |
| Phelan Pinon Hill Community Services District | San Bernardino | 38 | \$1,615,819 | \$453,413 |
| Rosamond Community Services District | Kern | 39 | \$1,528,853 | \$453,066 |
| McKinleyville Community Services District | Humboldt | 92 | \$1,500,063 | \$807,199 |
| Templeton Community Services District | San Luis Obispo | 131 | \$1,446,999 | \$371,627 |
| Humboldt Community Services District | Humboldt | 26 | \$1,270,461 | \$756,108 |
| Nipomo Community Services District | San Luis Obispo | 23 | \$1,243,975 | \$525,242 |
| Helendale Community Services District | San Bernardino | 45 | \$1,112,593 | \$290,378 |
| Town of Discovery Bay Community Services District | Contra Costa | 37 | \$1,075,319 | \$24,272 |
| Heber Public Utility District | Imperial | 19 | \$834,484 | \$340,985 |
| Brooktrails Township Community Services District | Mendocino | 19 | \$782,886 | \$302,274 |
| North Highlands Recreation and Park District | Sacramento | 61 | \$762,541 | \$150,548 |
| Salton Community Services District | Imperial | 32 | \$732,347 | \$134,821 |
| Lake Shastina Community Services District | Siskiyou | 37 | \$653,112 | \$199,166 |
| Lamont Public Utility District | Kern | 15 | \$652,853 | \$102,285 |
| Pajaro/Sunny Mesa Community Services District | Monterey | 17 | \$638,044 | \$234,591 |
| Oceano Community Services District | San Luis Obispo | 13 | \$553,938 | \$123,014 |
| Cameron Park Community Services District | El Dorado | 91 | \$537,663 | \$119,375 |
| Morongo Valley Community Services District | San Bernardino | 26 | \$491,624 | \$19,740 |
| Rossmoor Community Services District | Orange | 19 | \$448,106 | \$86,275 |

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| Castroville Community Services District | Monterey | 11 | \$438,429 | \$157,796 |
| Mariposa Public Utility District | Mariposa | 27 | \$417,322 | \$171,154 |
| McCloud Community Services District | Siskiyou | 33 | \$351,933 | \$89,315 |
| Keyes Community Services District | Stanislaus | 14 | \$337,482 | \$0 |
| San Miguel Community Services District | San Luis Obispo | 34 | \$310,458 | \$45,784 |
| Esparto Community Services District | Yolo | 12 | \$290,829 | \$38,922 |
| Westwood Community Services District | Lassen | 12 | \$286,950 | \$60,521 |
| East Quincy Community Services District | Plumas | 11 | \$283,825 | \$106,305 |
| Crockett Community Services District | Contra Costa | 38 | \$281,916 | \$13,620 |
| Riverdale Public Utility District | Fresno | 10 | \$274,470 | \$52,286 |
| Indian Valley Community Services District | Plumas | 15 | \$273,995 | \$17,866 |
| Mendocino City Community Services District | Mendocino | 11 | \$251,217 | \$87,163 |
| Copper Valley Community Services District | Calaveras | 15 | \$248,287 | \$57,707 |
| Boron Community Services District | Kern | 9 | \$234,173 | \$116,546 |
| Cutler Public Utility District | Tulare | 10 | \$211,222 | \$114,069 |
| Anderson Valley Community Services District | Mendocino | 20 | \$205,235 | \$27,600 |
| Gold Mountain Community Services District | Plumas | 14 | \$196,473 | \$0 |
| Baker Community Services District | San Bernardino | 22 | \$186,290 | \$109,068 |
| Gerber-Las Flores Community Services District | Tehama | 9 | \$177,559 | \$36,000 |
| Seeley County Water District | Imperial | 17 | \$169,628 | \$0 |
| Orosi Public Utility District | Tulare | 9 | \$164,957 | \$93,830 |
| Del Rey Community Services District | Fresno | 10 | \$161,214 | \$0 |
| Hamilton City Community Service District | Glenn | 9 | \$154,920 | \$3,852 |
| Laton Community Services District | Fresno | 13 | \$151,780 | \$21,835 |
| Ivanhoe Public Utility District | Tulare | 9 | \$149,705 | \$34,305 |
| Capistrano Bay Community Services District | Orange | 8 | \$142,680 | \$20,496 |
| Caruthers Community Services District | Fresno | 9 | \$130,894 | \$25,823 |
| Hilton Creek Community Services District | Mono | 7 | \$128,577 | \$49,448 |
| Grizzly Lake Community Services District | Plumas | 9 | \$128,548 | \$13,596 |
| Smith River Community Services District | Del Norte | 14 | \$102,133 | \$64,557 |
| Happy Camp Community Services District | Siskiyou | 11 | \$99,070 | \$8,510 |
| Daggett Community Services District | San Bernardino | 9 | \$98,642 | \$0 |

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| Bel Marin Keys Community Services District | Marin | 8 | \$95,994 | \$4,800 |
| Biola Community Services District | Fresno | 10 | \$88,507 | \$0 |
| Madison Community Services District | Yolo | 8 | \$79,880 | \$0 |
| Winterhaven Water District | Imperial | 8 | \$68,904 | \$0 |
| Pinedale Public Utility District | Fresno | 6 | \$67,648 | \$0 |
| Big River Community Services District | San Bernardino | 9 | \$62,967 | \$0 |
| Edgemont Community Services District | Riverside | 6 | \$62,851 | \$0 |
| Inyokern Community Services District | Kern | 8 | \$60,000 | \$10,656 |
| Knights Landing Community Services District | Yolo | 7 | \$59,336 | \$0 |
| Armona Community Services District | Kings | 7 | \$55,763 | \$8,361 |
| Cacheville Community Services District | Yolo | 8 | \$46,600 | \$0 |
| Avila Beach Community Services District | San Luis Obispo | 6 | \$40,736 | \$2,100 |
| Home Garden Community Service District | Kings | 7 | \$40,175 | \$0 |
| Grayson Community Services District | Stanislaus | 11 | \$35,295 | \$0 |
| Stratford Public Utility District | Kings | 6 | \$33,175 | \$0 |
| Lewiston Community Services District | Trinity | 13 | \$32,273 | \$0 |
| Elk Creek Community Services District | Glenn | 6 | \$22,800 | \$0 |
| Tennant Community Services District | Siskiyou | 7 | \$16,534 | \$0 |
| Yermo Community Services District | San Bernardino | 12 | \$14,639 | \$0 |
| Westley Community Services District | Stanislaus | 7 | \$11,570 | \$0 |
| Cazadero Community Services District | Sonoma | 8 | \$6,150 | \$0 |
| Wallace Community Services District | Calaveras | 6 | \$2,302 | \$0 |
| Graeagle Community Services District | Plumas | 6 | \$2,210 | \$0 |
| Pliocene Ridge Community Services District | Sierra | 8 | \$264 | \$0 |
| Diablo Community Services District | Contra Costa | 5 | \$0 | \$0 |
| Easton Community Services District | Fresno | 5 | \$0 | \$0 |
| Lake Isabella Community Service District | Kern | 3 | \$0 | \$0 |
| Occidental Community Services District | Sonoma | 5 | \$0 | \$0 |
| Rancho Santa Fe Community Services District | San Diego | 5 | \$0 | \$0 |
| Sierra Foothills Public Utility District | Madera | 3 | \$0 | \$0 |
| Spreckels Community Services District | Monterey | 5 | \$0 | \$0 |
| Spring Street Corridor Joint Powers Authority | Los Angeles | 5 | \$0 | \$0 |

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| Tranquillity Public Utility District | Fresno | 3 | \$0 | \$0 |
| Trinity Center Community Services District | Trinity | 5 | \$0 | \$0 |
| Whispering Palms Community Services District | San Diego | 5 | \$0 | \$0 |
| Whitehawk Ranch Community Services District | Plumas | 5 | \$0 | \$0 |