Special District	County	Employees	Total Wages	Total Retirement & Health Contribution
Modesto Irrigation District	Stanislaus	488	\$41,798,484	\$24,520,349
Westlands Water District	Fresno	129	\$6,759,657	\$1,772,314
Rancho Murieta Community Services District	Sacramento	50	\$2,261,504	\$522,206
Templeton Community Services District	San Luis Obispo	131	\$1,446,999	\$371,627
Nipomo Community Services District	San Luis Obispo	23	\$1,243,975	\$525,242
Los Osos Community Services District	San Luis Obispo	40	\$868,870	\$89,190
Lake Shastina Community Services District	Siskiyou	37	\$653,112	\$199,166
Reclamation District No. 2068	Solano	14	\$513,271	\$108,335
Castroville Community Services District	Monterey	11	\$438,429	\$157,796
Mariposa Public Utility District	Mariposa	27	\$417,322	\$171,154
Reclamation District No. 784	Yuba	13	\$339,231	\$138,226
Hilmar County Water District	Merced	12	\$290,025	\$54,648
Tulare Lake Drainage District (Kings)	Kings	14	\$253,678	\$74,368
West Side Irrigation District	San Joaquin	9	\$229,310	\$107,420
Feather Water District	Sutter	12	\$199,558	\$40,063
Reclamation District No. 999	Yolo	15	\$198,277	\$92,169
Hamilton City Community Service District	Glenn	9	\$154,920	\$3,852
Merquin County Water District	Merced	8	\$144,334	\$10,000
Gilsizer Drainage District (Sutter)	Sutter	9	\$140,998	\$12,317
Drainage District No. 100 (Butte)	Butte	6	\$102,178	\$33,369
Biola Community Services District	Fresno	10	\$88,507	\$0
Reclamation District No. 2035	Yolo	4	\$45,276	\$19,252
Gustine Drainage District (Merced)	Merced	7	\$23,992	\$0
Reclamation District No. 407	Sacramento	4	\$6,225	\$0
Dos Palos Drainage District (Merced)	Merced	6	\$4,360	\$0
Reclamation District No. 317	Sacramento	4	\$4,200	\$0
Reclamation District No. 2049	Santa Cruz	4	\$3,745	\$0
Butte Creek Drainage District (Butte)	Butte	3	\$1,800	\$0
Drainage District No. 200 (Butte)	Butte	3	\$659	\$0
Knights Landing Ridge Drainage District (Yolo)	Yolo	5	\$100	\$0

Avena Drainage District (San Joaquin)	San Joaquin	7	\$0	\$0
Camp 13 Drainage District	Fresno	8	\$0	\$0
Charleston Drainage District (Merced)	Merced	5	\$0	\$0
Colusa Basin Drainage District	Colusa	10	\$0	\$0
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	6	\$0	\$0
Dixon Regional Watershed Joint Powers Authority	Solano	9	\$0	\$0
Drainage District No. 1 (Butte)	Butte	3	\$0	\$0
Drainage District No. 2 (Butte)	Butte	3	\$0	\$0
Kingsbury Greens Community Services District	Nevada	4	\$0	\$0
New Jerusalem Drainage District (San Joaquin)	San Joaquin	6	\$0	\$0
New Mariposa Drainage District (San Joaquin)	San Joaquin	3	\$0	\$0
Newman Drainage District (Stanislaus)	Stanislaus	4	\$0	\$0
Northeast Willows Community Service District	Glenn	5	\$0	\$0
Oxnard Drainage District No. 1 (Ventura)	Ventura	3	\$0	\$0
Oxnard Drainage District No. 2 (Ventura)	Ventura	4	\$0	\$0
Panoche Drainage District (Fresno)	Fresno	5	\$0	\$0
Reclamation District No. 2065	Contra Costa	3	\$0	\$0
Reclamation District No. 2085	San Joaquin	5	\$0	\$0
Reclamation District No. 2142	Solano	5	\$0	\$0
Reclamation District No. 307	Yolo	4	\$0	\$0
Reclamation District No. 349	Sacramento	5	\$0	\$0
Reclamation District No. 479	Colusa	3	\$0	\$0
Reclamation District No. 744	Sacramento	3	\$0	\$0
Reclamation District No. 755	Sacramento	3	\$0	\$0
Reclamation District No. 765	Yolo	3	\$0	\$0
San Joaquin Valley Drainage Authority	Merced	21	\$0	\$0
Santa Lucia Community Services District	Monterey	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
Surfside Colony Storm Water Drainage District (Orange)	Orange	5	\$0	\$0

Three Arch Bay Community Services District Orange	5	\$0	\$0
---	---	-----	-----