| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|---|-----------------|-----------|-------------|---|
| Templeton Community Services District | San Luis Obispo | 106 | \$1,797,853 | \$390,397 |
| Lake Shastina Community Services District | Siskiyou | 53 | \$1,367,353 | \$263,737 |
| Los Osos Community Services District | San Luis Obispo | 42 | \$978,371 | \$150,714 |
| Castroville Community Services District | Monterey | 11 | \$561,716 | \$210,822 |
| Reclamation District No. 784 | Yuba | 15 | \$499,093 | \$235,590 |
| Tulare Lake Drainage District (Kings) | Kings | 12 | \$296,282 | \$106,320 |
| Reclamation District No. 999 | Yolo | 10 | \$208,276 | \$101,194 |
| Hamilton City Community Service District | Glenn | 11 | \$200,170 | \$8,050 |
| Scotia Community Services District | Humboldt | 11 | \$124,956 | \$4,053 |
| Drainage District No. 100 (Butte) | Butte | 6 | \$114,066 | \$3,858 |
| Biola Community Services District | Fresno | 9 | \$101,965 | \$0 |
| Emerald Bay Service District | Orange | 6 | \$99,500 | \$15,487 |
| Gustine Drainage District (Merced) | Merced | 6 | \$22,200 | \$0 |
| Reclamation District No. 317 | Sacramento | 4 | \$12,600 | \$0 |
| Spreckels Community Services District | Monterey | 6 | \$6,520 | \$0 |
| Reclamation District No. 407 | Sacramento | 4 | \$5,820 | \$0 |
| Dos Palos Drainage District (Merced) | Merced | 6 | \$1,503 | \$0 |
| Drainage District No. 200 (Butte) | Butte | 3 | \$639 | \$0 |
| Butte Creek Drainage District (Butte) | Butte | 3 | \$300 | \$0 |
| Knights Landing Ridge Drainage District (Yolo) | Yolo | 5 | \$120 | \$0 |
| Avena Drainage District (San Joaquin) | San Joaquin | 7 | \$0 | \$0 |
| Camp 13 Drainage District | Fresno | 8 | \$0 | \$0 |
| Colusa Basin Drainage District | Colusa | 9 | \$0 | \$0 |
| Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa) | Contra Costa | 5 | \$0 | \$0 |
| Dixon Regional Watershed Joint Powers Authority | Solano | 11 | \$0 | \$0 |
| Drainage District No. 1 (Butte) | Butte | 3 | \$0 | \$0 |
| Drainage District No. 2 (Butte) | Butte | 3 | \$0 | \$0 |
| Gilsizer Drainage District (Sutter) | Sutter | 6 | \$0 | \$0 |
| Kingsbury Greens Community Services District | Nevada | 3 | \$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 | 6 | \$0 | \$0 |
| Oxnard Drainage District No. 1 (Ventura) | Ventura | 3 | \$0 | \$0 |
| Oxnard Drainage District No. 2 (Ventura) | Ventura | 4 | \$0 | \$0 |
| Reclamation District No. 2049 | Santa Cruz | 3 | \$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 | 3 | \$0 | \$0 |
| Reclamation District No. 307 | Yolo | 5 | \$0 | \$0 |
| Reclamation District No. 349 | Sacramento | 3 | \$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 |
| Root Creek Water District | Madera | 7 | \$0 | \$0 |
| Spring Street Corridor Joint Powers Authority | Los Angeles | 9 | \$0 | \$0 |
| Surfside Colony Storm Water Drainage District (Orange) | Orange | 5 | \$0 | \$0 |
| Three Arch Bay Community Services District | Orange | 5 | \$0 | \$0 |