| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|---|--------|-----------|-------------|---|
| Alleghany County Water District | Sierra | | 9 \$11,19 | 2 \$0 |
| Downieville Public Utility District | Sierra | | 3 | 0 \$0 |
| Sierra County Waterworks No. 1 (Sierra) | Sierra | | 5 | 0 \$0 |
| Sierraville Public Utility District | Sierra | | 5 | 0 \$0 |