

| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|--------|-----------|-------------|--|
| Downieville Fire Protection District | Sierra | 22 | \$20,813 | \$0 |
| Sierra City Fire Protection District | Sierra | 5 | \$0 | \$0 |
| Sierra County Fire Protection District No. 1 | Sierra | 5 | \$0 | \$0 |