| Special District | County | Employees | 5 | Total Retirement & Health Contribution |
|------------------------------------|--------|-----------|-------------|---|
| Chester Public Utility District | Plumas | 86 | \$4,113,381 | \$372,676 |
| Johnsville Public Utility District | Plumas | 4 | \$3,000 | \$0 |
| Clio Public Utility District | Plumas | 7 | \$0 | \$0 |