| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|-----------------------------------------------|-------------|-----------|-------------|----------------------------------------|
| Avena Drainage District (San Joaquin) | San Joaquin | 7 | \$0 | \$0 |
| New Jerusalem Drainage District (San Joaquin) | San Joaquin | 6 | \$0 | \$0 |
| New Mariposa Drainage District (San Joaquin) | San Joaquin | 3 | \$0 | \$0 |