

| Special District | County | Employees | Total Wages | Total Retirement & Health Contribution |
|--|--------|-----------|--------------|--|
| Merced Irrigation District | Merced | 224 | \$16,230,318 | \$4,402,433 |
| Central California Irrigation District | Merced | 85 | \$4,587,430 | \$1,143,576 |