

| Special District | Special District Type | Activities | Employees | Total Wages | Total Retirement & Health Contribution |
|--|------------------------------|--|-----------|-------------|--|
| San Luis Obispo Regional Transit Authority (RTA) | Joint Powers Authority (JPA) | Transit Operators | 130 | \$4,402,260 | \$641,176 |
| Five Cities Fire Authority | Joint Powers Authority (JPA) | Fire Protection | 42 | \$2,609,036 | \$678,485 |
| Cambria Community Services District | Community Services | Fire Protection, Lighting and Lighting Maintenance, Recreation and Park, Solid Waste Enterprise, Water Enterprise | 55 | \$2,542,347 | \$672,800 |
| Port San Luis Harbor District | Harbor and Port | Police Protection and Personal Safety, Recreation and Park, Harbor and Port Enterprise | 59 | \$1,815,381 | \$584,296 |
| San Luis Obispo Council of Governments | Joint Powers Authority (JPA) | Transportation Planning | 38 | \$1,550,977 | \$580,934 |
| Templeton Community Services District | Community Services | Drainage and Drainage Maintenance, Fire Protection, Lighting and Lighting Maintenance, Recreation and Park, Solid Waste Enterprise, Water Enterprise | 131 | \$1,446,999 | \$371,627 |
| Nipomo Community Services District | Community Services | Drainage and Drainage Maintenance, Lighting and Lighting Maintenance, Solid Waste Enterprise, Water Enterprise | 23 | \$1,243,975 | \$525,242 |
| Cambria Community Healthcare District | Hospital and Healthcare | Ambulance Service | 52 | \$956,628 | \$310,264 |

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| Los Osos Community Services District | Community Services | Drainage and Drainage Maintenance, Fire Protection, Recreation and Park, Solid Waste, Governmental Services, Water Enterprise | 40 | \$868,870 | \$89,190 |
| South San Luis Obispo County Sanitation District (San Luis Obispo) | County Sanitation | Solid Waste Enterprise | 19 | \$717,595 | \$201,309 |
| Heritage Ranch Community Services District | Community Services | Solid Waste Enterprise, Water Enterprise | 13 | \$636,775 | \$207,771 |
| Oceano Community Services District | Community Services | Fire Protection, Lighting and Lighting Maintenance, Recreation and Park, Solid Waste Enterprise, Water Enterprise | 13 | \$553,938 | \$123,014 |
| Black Gold Cooperative Library System | Joint Powers Authority (JPA) | Library Services | 13 | \$438,625 | \$78,002 |
| South County Transit | Joint Powers Authority (JPA) | Transit Operators | 30 | \$419,832 | \$29,992 |
| Schools Insurance Program for Employees | Joint Powers Authority (JPA) | Self Insurance | 16 | \$405,384 | \$96,128 |
| Coastal San Luis Resource Conservation District | Resource Conservation | Resource Conservation | 24 | \$374,230 | \$11,687 |
| Cayucos Sanitary District (San Luis Obispo) | Sanitary | Solid Waste Enterprise | 13 | \$350,447 | \$119,187 |
| San Miguel Community Services District | Community Services | Fire Protection, Lighting and Lighting Maintenance, Solid Waste, Water Enterprise | 34 | \$310,458 | \$45,784 |
| San Luis Obispo County Integrated Waste Management Authority | Joint Powers Authority (JPA) | Solid Waste Enterprise | 16 | \$293,241 | \$160,195 |
| Cayucos Fire Protection District | Fire Protection | Fire Protection | 40 | \$288,209 | \$0 |
| Atascadero Cemetery District | Cemetery | Cemetery | 9 | \$214,637 | \$43,519 |
| Arroyo Grande Cemetery District | Cemetery | Cemetery | 6 | \$201,523 | \$53,723 |
| Cayucos-Morro Bay Cemetery District | Cemetery | Cemetery | 6 | \$179,748 | \$73,769 |

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| California Valley Community Services District | Community Services | Recreation and Park, Streets and Roads - Construction and Maintenance | 17 | \$132,656 | \$3,600 |
| Upper Salinas/Las Tablas Resource Conservation District | Resource Conservation | Resource Conservation | 8 | \$118,023 | \$2,400 |
| Cambria Cemetery District | Cemetery | Cemetery | 6 | \$88,317 | \$24,022 |
| San Miguel Cemetery District | Cemetery | Cemetery | 7 | \$70,553 | \$0 |
| Avila Beach Community Services District | Community Services | Fire Protection, Lighting and Lighting Maintenance, Solid Waste Enterprise, Water Enterprise | 6 | \$40,736 | \$2,100 |
| Garden Farms Community Water District | County Water | Water Enterprise | 9 | \$37,910 | \$0 |
| San Simeon Community Services District | Community Services | Solid Waste Enterprise, Water Enterprise | 5 | \$6,000 | \$0 |
| Paso Robles Cemetery District | Cemetery | Cemetery | 5 | \$5,400 | \$0 |
| Santa Margarita Cemetery District | Cemetery | Cemetery | 4 | \$5,227 | \$0 |
| Central California Schools Financing Authority | Joint Powers Authority (JPA) | Financing or Constructing Facilities | 6 | \$0 | \$0 |
| Creston Hills Ranch Community Services District | Community Services | Streets and Roads - Construction and Maintenance | 5 | \$0 | \$0 |
| Ground Squirrel Hollow Community Services District | Community Services | Streets and Roads - Construction and Maintenance | 5 | \$0 | \$0 |
| Independence Ranch Community Services District | Community Services | Streets and Roads - Construction and Maintenance | 5 | \$0 | \$0 |
| Linne Community Services District | Community Services | Streets and Roads - Construction and Maintenance | 5 | \$0 | \$0 |
| Paso Robles Joint Unified School District Educational Facilities Corporation | Nonprofit Corporation | Financing or Constructing Facilities | 7 | \$0 | \$0 |
| San Luis Obispo County Air Pollution District | Air Pollution Control | Air Pollution Control | 12 | \$0 | \$0 |

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| Santa Margarita Fire Protection | Fire Protection | Fire Protection | 3 | \$0 | \$0 |
| Shandon Cemetery District | Cemetery | Cemetery | 5 | \$0 | \$0 |
| Squire Canyon Community Services District | Community Services | Streets and Roads - Construction and Maintenance | 5 | \$0 | \$0 |
| Templeton Cemetery District | Cemetery | Cemetery | 3 | \$0 | \$0 |