## Pension Rate Stabilization Program (PRSP)

• PARS received a Favorable Private Letter Ruling (PLR) determination from the IRS in June 2015. Seventy-five (75) CA public agencies have adopted our program thus far:

	Cities & Towns		Counties
City of Alameda	City of Healdsburg	City of Santa Ana	County of Humboldt
City of Brea	City of Huntington Beach	City of Santa Clara	County of Kings
City of Brisbane	City of La Mesa	City of Sausalito	County of Riverside
City of Capitola	City of Lake Forest	City of Solana Beach	County of San Benito
City of Chino Hills	City of Lodi	City of Stanton	County of Solano
City of Coronado	City of Morgan Hill	City of Tustin	County of Sutter
City of Daly City	City of Napa	City of Upland	
City of Fountain Valley	City of Palo Alto	City of Yuba City	
City of Fullerton	City of Rancho Cucamonga	Town of Colma	
City of Half Moon Bay	City of Rohnert Park	Town of Tiburon	
	Education	al Districts	
Grossmont-Cuyamaca CCD	Corning Union ESD	Riverdale Joint USD	Lemon Grove SD
Hartnell CCD	Bass Lake Joint Union ESD	San Marino USD	Natomas USD
Marin CCD	Calistoga Joint USD	Santa Rita USD	Ocean View SD
San Bernardino CCD	Campbell Union HSD	Visalia USD	Ontario-Montclair SD
Victor Valley CCD	Cotati-Rohnert Park USD	Hesperia Unified SD	Placer Union SD
Yosemite CCD	River Delta USD	Lakeside Union SD	Whittier City SD
	Special	Districts	
Delta Diablo (Sanitation District)	Mojave Desert AQMD	Rancho Cucamonga Fire PD	Twentynine Palms Water District
El Dorado Hills County Water District	Moraga-Orinda Fire Protection District	South Coast Water District	West Bay Sanitary District
Fallbrook Public Utility District	Napa County Mosquito Abatement District	Superior Court of CA - County of Kern	
Great Basin Unified APCD	Novato Sanitary District	Three Valleys Municipal Water District	

Updated: April 2017