

# BOARD OF SUPERVISORS

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TERRY SWOFFORD, DISTRICT 1  
KEVIN GOSS, DISTRICT 2  
SHERRIE THRALL, DISTRICT 3  
LORI SIMPSON, DISTRICT 4  
JON KENNEDY, DISTRICT 5

January 7, 2014



The Honorable Janet A. Hilde  
Presiding Judge  
Superior Court of California, County of Plumas County  
520 Main Street, Room 104  
Quincy, CA 95971

Re: **RESPONSE TO 2012-2013 PLUMAS COUNTY GRAND JURY REPORT**

Dear Judge Hilde:

Please find the Plumas County Board of Supervisors' response and comments to the 2012-2013 Plumas County Grand Jury final report. Each finding or recommendation in the Grand Jury's Report is quoted in *italics* and the Board of Supervisors' response is set forth immediately following.

## **FINDINGS AND RECOMMENDATIONS:**

### **Plumas County's Financial Situation:**

**Finding F1:** *"The audit found four recurring deficiencies. These are repeats of prior year findings.*

**F1(a).** *"Lack of Timely Processing: Disbursements were paid in excess of 30 days past the invoice date of the vendor billing. The Auditor staff was not able to perform this function in a timely manner due to the departments not submitting claims for payment to the Auditor's office in a timely manner."*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012. Please see the Response to Recommendation R1(a), below.

**F1(b).** *"Sheriff Inmate Welfare Reconciliation: Although the Inmate Trust bank account is being reconciled to the accounting records on a monthly basis, the balance held in the account does not appear to be reconciled to an open listing of balances held for each inmate. The County could not provide a listing of balances held for inmates that reconciled to the bank balance."*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012. However, this is a matter that is more appropriately directed to the Sheriff's Office.

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***F1(c).** “Compensated Absences: For the close of FY 2011/2012, the audit exposed a negative balance of \$25,202 in the County’s Compensated Absences Account. In simple terms, the County paid out over \$25k to employees for vacation time, leave time, and comp time before the benefits were earned.”*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012. However, the Board of Supervisors understands that the Plumas County Auditor has responded to this finding as follows:

“This is not true, and has been discussed with the outside auditors after completion of the audit. (Unfortunately the previous Auditor had resigned in May and a new Auditor was appointed in November just as the audit was wrapping up).

“The compensated leave balances account referred to in the audit is a tracking account for all types of leave hours that employees qualify for. When someone qualifies for any type of leave, the total hours available are calculated and posted to this account (as a negative). As the leave hours are used, the account is drawn down until the leave balance is zero. The payroll program tracks each person’s leave total by employee number, but the balances are combined into this holding account.

“In reviewing the findings of the outside auditors for fiscal year 11/12, we have discovered that our system did allow the leave balances to go into the negative for two individuals for one pay period before it red flagged the pay category. To keep such errors from happening the Auditor’s office is double checking the leave balances as each payroll is run. The amount that was overpaid in respect to these two individuals is under \$1000.”

***F1(d).** “Risk Management – Landfill: The County does not have adequate insurance coverage for the landfill.”*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012. Please see the Response to Recommendation R1(d), below.

**Finding F2:** “The audit found two new items requiring correction for this year:”

***F2(a).** “Outside Bank Accounts: There is an inadequate review of all outside bank accounts. Various departments of the County hold bank accounts outside the County Treasury for which the purpose of these accounts is to collect credit*

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*card payments. There are several accounts that the County Auditor Controller's office has not been obtaining monthly bank statements and reconciliations from the departments and the reconciled balance for one bank account had not been recorded on the general ledger of the County."*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012.

**F2(b).** *"Animal Control: There is a lack of controls within the Animal Control department and department employees are not following policies and procedures. Even though the Animal Control department is not authorized to accept cash and an employee writes a personal check to cover the amount of cash received, deposits the personal check with department deposit, and takes the cash. Good internal control requires proper cash handling. The risk of errors or irregularities is increased when department employees are not following proper policies and procedures."*

**Response:** The Board of Supervisors agrees that this was a finding of the Smith & Newell Audit Report for the Fiscal Year Ended June 30, 2012. However, Animal Control is a function within the Sheriff's Office. This finding is more appropriately addressed to the Sheriff's Office for a response.

**Finding F3:** *"The General Fund's Unassigned Fund balance is down from \$410,299 in 2011 to zero as of June 30, 2012."*

**Response:** Unassigned Fund Balance as discussed in Finding F3 is not an indicator of any change in the financial health of the County. In the June 30, 2012 financial statements there is an increase in the "committed" fund balance of \$564,035, and the unassigned fund balance designation was not used at all.

**Finding F4:** *"The County's Reserve Fund has been used to cover temporary shortfalls and to pay bills. GASB 54 (Governmental Accounting Standards Board) calls for a target balance of 8% of the previous year's General Fund revenues, or a minimum of \$2 million to be in the Reserve Fund account. The Reserve Fund balance was \$454,253 as of June 30, 2012."*

**Response:** The Board of Supervisors agrees that the County's reserve fund was used to cover temporary shortfalls and pay bills as the "Great Recession" began to take hold in Plumas County and the County government suffered declining General Fund revenue primarily as a result in the decrease in real estate values. Once the budget is adopted the reserve account cannot be changed for the year and therefore could not be used to cover temporary shortfalls. The Board also agrees that prior to the beginning of the Great

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Recession the Board of Supervisors had established a policy objective to maintain reserves at eight percent (8%), or a minimum of \$2 million. GASB 54 does not call for the target balance. However, the \$454,253 figure in Finding F4 was actually the assigned fund balance for the year. The "reserve account" balance was \$1,564,917. The reserve balances going back to 2007 are as follows:

Fiscal Year	Reserve Balance
2006-2007	\$2,893,085.00
2007-2008	\$2,293,085.00
2008-2009	\$2,433,968.00
2009-2010	\$1,983,968.00
2010-2011	\$1,983,968.00
2011-2012	\$1,564,917.00
2012-2013	\$1,564,917.00
2013-2014	\$2,000,000.00

In the budget for Fiscal Year 2013-2014, the Board of Supervisors approved an addition to the reserve of \$435,083.00 to bring the reserve balance back up to \$2,000,000 goal as established by the Plumas County Board of Supervisors.

**Finding 5:** "Over the past 11 years, the County has spent on average \$397,353 more per year from the General Fund than it is taking in."

**Response:** The Board of Supervisors disagrees with this Finding. According to the audited financial statements the following shows the use of or increase in Fund Balance in the General Fund. Over the past eleven (11) years the average use of fund balance was \$7,266 per year.

Fiscal Year	Increase (or Use) of Fund Balance
2001-2002	1,368,895.00
2002-2003	(156,892.00)
2003-2004	7,629.00
2004-2005	643,700.00
2005-2006	(121,529.00)

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Fiscal Year	Increase (or Use) of Fund Balance
2006-2007	(339,246.00)
2007-2008	(145,304.00)
2008-2009	(34,279.00)
2009-2010	109,515.00
2010-2011	(725,413.00)
2011-2012	(687,003.00)
Average over 11 years =	(7,266.09)

**Finding F6:** *“The County Auditor reported that the County has not been funding its Retiree Health Benefit Program. As such the potential liability to the County as of this writing is approximately \$5.4 million dollars.”*

**Response:** The members of the Plumas County Board of Supervisors disagree in part with this finding. The statement is misleading. The \$5.4 million is not a potential liability in the context of an amount of money the County would have to pay as of June 30, 2013, for current liabilities for retiree health insurance. The County has been funding retiree health insurance each year on a pay-as-you-go basis (for Fiscal Years 2011-2012 and 2012-2013, the County paid approximately \$190,000 each year for retiree health insurance). The \$5.4 million figure is an estimate calculated by an actuarial firm that represents the present value of the amount of money the County would have to have on deposit as of June 30, 2013, to fund retiree health insurance benefits for all current **and future** retirees. In other words, if the County invested \$5.4 million as of June 30, 2013, earned five percent (5%) interest annually, and continued to pay the health insurance premiums of current retirees, the County would have enough funds to pay the health insurance of all current and future retirees over the next 26 years without having to make any outlays in future years.

Alternatively, the actuarial firm calculated the estimated annual contributions that could be invested *each year* to reach the same goal. This amount was \$237,843 for Fiscal Year 2011-2012, and \$267,855 for Fiscal Year 2012-2013 (assuming the current pay-as-you-go premiums were continued, \$196,690 and \$187,199 for each year, respectively). This is a much more realistic funding plan, given the fact that the County does not have the

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ability to invest the full \$5.4 million at this time. In order to begin the annual funding of the liability, the Plumas County Budget adopted for Fiscal Year 2013-2014 includes an appropriation to fund the full annual required contribution.

**Recommendation R1.** *“The Grand Jury recommends that the County immediately correct the deficiencies found during the audit. These are repeats of prior year findings.”*

**Recommendation R1(a).** *“Modify procedures to ensure that County departments submit invoices to the Auditor for processing and payment in a timely manner.”*

**Response to Recommendation No. R1(a):** The recommendation has been implemented as provided in the Corrective Action Plan stated in the audit report by the Plumas County Auditor, “We will remind departments to submit the invoices and appropriate support documentation with sufficient time remaining for the County Auditor’s Office to complete processing within a thirty-day period. The County Auditor’s Office will work with department to improve the processing of claims.”

**Recommendation R1(b).** *“Reconcile the Inmate Trust bank account to an open listing of balances held by each inmate on a monthly basis. The detailed listing of inmate balances should be printed and maintained as an audit trail showing that this procedure was performed.”*

**Response to Recommendation No. R1(b):** This recommendation is more appropriately addressed to the Sheriff’s Office. However, the Board of Supervisors understands that the recommendation has been implemented as provided in the Corrective Action Plan stated in the audit report, “The [Sheriff’s] department has changed the methodology of reconciling this fund from spreadsheets to reconciling using an accounting software with the jail. The department is working with the County Auditor’s Office to improve this reconciliation process and listing of balances for each inmate.”

**Recommendation R1(c).** *“Review balances of compensated leave on a regular basis to determine that employees are not being paid for more time than what has accrued.”*

**Response to Recommendation No. R1(c):** The Board of Supervisors understands that the recommendation is in the process of being implemented as provided in the Corrective Action Plan stated in the audit report, “We have identified the issue and are working with County Information and Technology to resolve the issue.” Please also see the Response to Finding F1(c), above.

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**Recommendation No. R1(d).** *“Maintain adequate insurance coverage for the landfill to minimize the risk of loss.”*

**Response to Recommendation No. R1(d):** This recommendation will require further study before being implemented. As provided in the Corrective Action Plan stated in the audit report, “The County is currently discussing the feasibility of obtaining this insurance coverage.” While County Risk Management has confirmed the availability of such coverage, the Public Works Solid Waste Program will need to identify a funding source for the insurance premiums. For example, it may be necessary to process a solid waste collection fee increase to provide the necessary funding. Additional study should be completed by January 2014, with a decision with regard to implementation soon after.

**Recommendation No. R1(e).** *“Take steps to re-negotiate its employee retirement and sick leave policies to be more in line with other counties of similar size and population.”*

**Response to Recommendation No. R1(e):** This was not a deficiency found during the audit of the fiscal year ended June 30, 2012, nor is it listed as prior year recommendation. In any event, this recommendation has been substantially implemented in that as of August 2013 all but two employees are paying a greater portion of their retirement contribution than was the case two years prior. In the case of employees hired prior to January 1, 2013, this ranges from three percent (3%) to six percent (6%) of the seven percent (7%) “member contribution” in the case of employees in the “miscellaneous” classification; and up to eight percent (8%) of the “member contribution” in the case of employees in the “safety” classification. Employees hired on or after January 1, 2013, are subject to the new public employee retirement law (“PEPRA”) and pay an even larger percentage toward their retirement benefit. With regard to sick leave, the County’s labor negotiators have proposed a lower cap on the accrual of sick leave to various employee bargaining groups, but have yet to reach agreement on the topic.

**Recommendation No. R2.** *“The County needs to correct the deficiencies found during the audit.”*

**Recommendation No. R2(a).** *“Record on the County general ledger all bank accounts in the County’s name, reconcile all outside bank accounts, and forward the information to the Auditor Controller monthly.”*

**Response to Recommendation R2(a):** This recommendation has been implemented by the County Auditor. As provided in the Corrective Action Plan

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stated in the audit report, "All outside bank accounts are properly recorded in the general ledger. We will remind departments that timely reconciled bank accounts and statements must be submitted to the County Auditor's Office each month."

*Recommendation No. R2(b). "All County departments must follow County policies and procedures for cash handling."*

**Response to Recommendation No. R2(b):** This recommendation has been implemented. The Board of Supervisors will continue to work with the Auditor and Treasurer's offices to monitor compliance.

*Recommendation No. R2(c). "All department employees must follow policies and procedures."*

**Response to Recommendation No. R2(c):** This recommendation has been implemented. The Board of Supervisors will work with County department heads to ensure that employees are aware of, and will follow, policies and procedures. Also, the Board of Supervisors will continue to work with the Auditor and Treasurer's offices to monitor compliance.

#### **Plumas County Legal Salary Report:**

*Finding F1. "It is apparent to this Grand Jury that there is, indeed, a significant compensation disparity between the Plumas County Counsel and the Plumas County District Attorney."*

**Response:** The Board of Supervisors agrees with this Finding. There is a compensation disparity between the County Counsel and the District Attorney. County Counsel is the legal counsel for all of the county departments and this requires a wider knowledge of all laws, not just criminal law, such as is the case with the District Attorney. The District Attorney is an elected position. The County Counsel is a contracted, appointed employee whose reappointment is "at will." The Board of Supervisors can require a prospective county counsel to demonstrate much more extensive experience and breadth of knowledge than simply possessing a license to practice law. A thorough and fair investigation was not conducted by the Grand Jury. The County Counsel and staff reported that none of them were interviewed by the Grand Jury to review the workload and duties employed by the three-person staffed office. The Grand Jury states it looked at job descriptions instead of conducting face-to-face interviews with the County Counsel office staff to find out about caseload and duties. When the current County Counsel was hired, there was only one person in the office (the Paralegal) and a huge backlog of work due to the resignation of the former County Counsel. The County Counsel's job was reorganized in 2010 to include conducting labor negotiations, and that additional cost was

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added to the salary. The County Counsel salary is a negotiated salary, unlike the District Attorney and the rest of the Plumas County Elected Officials. Although the proposed salary range for the County Counsel was well publicized at the time of recruitment, there was no objection or criticism raised at that time.

**Finding F2.** *“Not only is there a significant difference between the salaries of the DA and the CC, the DA salary is woefully below the average for a county of our size and the CC is considerably higher than the average for a county of our size.”*

**Response:** The Board of Supervisors agrees that there may be a disparity with other counties with District Attorney salary, the County Counsel salary, and all other county employee salaries when compared to other counties. However, what other counties pay is only one factor, among many factors, to consider when establishing the salaries of county officials and employees.

**Finding F3.** *“The size of the staff in the District Attorney’s Office, specifically the number of prosecutors available to prosecute crime is inadequate.”*

**Response:** The Board of Supervisors disagrees. The District Attorney’s office is currently staffed at historic levels, as a deputy DA was recently hired.

**Recommendation No. 1.** *“The 2012-2013 Plumas County Civil Grand Jury recommends that the Board of Supervisors collaborate with the DA’s office to determine the extent of the need for added staff.”*

**Response to Recommendation No. 1:** This Recommendation has been implemented. The Board of Supervisors has granted every request for hire presented to the Board by the District Attorney’s office and continues to work with the District Attorney to address appropriate staffing levels within budgetary constraints.

**Recommendation No. 2.** *“Understanding that county budget constraints prohibit pay hikes at a time other county employees are taking pay cuts, the 2012-2013 Plumas County Grand Jury recommends that the Board of Supervisors take every opportunity to adjust the salary of the District Attorney to a level commensurate with that of other counties of our size. As a minimum, the next budget year should allow for a 10% (approximately \$10,300) raise for the District Attorney, which would put him still below the average but would make a significant step to resolve the disparity.”*

**Response to Recommendation No. 2:** This Recommendation will not be implemented in Fiscal Year 2013-2014 because it is not reasonable to do so given current budgetary constraints. The Board of Supervisors agrees that before the District Attorney salary can be adjusted, if needed, other elected officials (Sheriff, Treasurer/Tax Collector, Auditor,

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Assessor, and Clerk/Recorder) salaries should be studied for salary adjustments. It should also be noted that beginning wage salary increases for many County department employees may be a higher priority than adjusting elected official's salaries. As a result of the "Great Recession" Plumas County saw a significant decline in county revenues. Not only have County employees not received any cost of living adjustments since 2007-2008, but all employees have experienced decreased compensation as a result of having to contribute more to their own retirement plan and having to pick up a larger share of their insurance costs. Plumas County's recovery from the recession has lagged behind other areas of California. As mentioned in response to Finding F2, what other counties pay is only one factor, among many factors, to consider when establishing the salaries of county officials and employees.

***Recommendation No. 3.** "The 2012-2013 Plumas County Civil Grand Jury recommends that, before the next contract period, the Board of Supervisors considers adjusting the salary of the County Counsel down 10% (approximately \$16,800), which would continue to put him above the local counties average."*

**Response to Recommendation No. 3:** The Board of Supervisors agrees that when the County Counsel's current contract has expired, that salary and duties be reviewed and negotiated again. However, the Grand Jury should not recommend to the Board a reduction in salary of any department head, as this is not within their duties.

### **Plumas County Jail Report**

***Finding F1.** "Electronic security systems in the control center are in partial failure due to previous power surges with no funds to repair or replace."*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding. To the extent the Board of Supervisors has budgetary authority with regard to the repair or replacement of electronic security systems at the jail, the Board has given, and will continue to give, careful consideration to the Sheriff's requests for funds for maintenance and repair of electronic security systems at the jail.

***Finding F2.** "At least three floor drains have been plugged with concrete, thereby compromising adequate drainage in food preparation areas."*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding. To the extent the Board of Supervisors has budgetary authority with regard to the repair or replacement of plumbing systems at the jail, the Board has given, and will continue to give, careful consideration to the Sheriff's requests for funds for maintenance and repair of plumbing systems at the jail.

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**Finding F3.** *“The jail lacks a sufficient number of electrical circuits and outlets resulting in over loading of electrical systems.”*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding. To the extent the Board of Supervisors has budgetary authority with regard to the repair or replacement of electrical systems at the jail, the Board has given, and will continue to give, careful consideration to the Sheriff’s requests for funds for maintenance and repair of electronic security systems at the jail.

**Finding F4.** *“Missing filters from the kitchen hood allows grease to accumulate in the flue. The exhaust fan was found to be pushing air into the kitchen rather than exhausting it.”*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding. To the extent the Board of Supervisors has budgetary authority with regard to the repair or replacement of kitchen fixtures at the jail, the Board has given, and will continue to give, careful consideration to the Sheriff’s requests for funds for maintenance and repair of kitchen fixtures at the jail.

**Finding No. 5.** *“The last Health Department inspection was completed 3 years ago.”*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding since this does not involve a budgetary matter over which the Board of Supervisors has budgetary authority.

**Finding No.6:** *“The Jail’s Policy and Operations Manual is still outdated as reported in previous 2010-2011 and the 2011-2012 Grand Jury Reports.”*

**Response:** It is more appropriate for the Plumas County Sheriff to respond to this finding since this does not involve a budgetary matter over which the Board of Supervisors has budgetary authority.

**Recommendation R1.** *“The Grand Jury recommends that the Plumas County Board of Supervisors make Public Safety their number one priority for Plumas County. The Grand Jury requests the Board of Supervisors respond to this recommendation.”*

**Response to Recommendation R1:** This recommendation has been implemented. The Board of Supervisors does make Public Safety a priority and allocates the greatest percentage of the county general fund budget to law enforcement and public safety. However, we must live within available resources. The Board of Supervisors has not cut or restricted the Sheriff from increasing his staff.

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**Recommendation R2.** *“The Grand Jury strongly recommends the Board of Supervisors support the Sheriff in the acquisition of a new Correctional Facility and Administration Office, and submit a plan for public comment that will move this much needed project forward. The Grand Jury requests the Board of Supervisors respond to this recommendation.”*

**Response to Recommendation R2:** This recommendation has been implemented in part. The Board of Supervisors continues to work with the Sheriff to seek funds and appropriate land to build a new correctional facility. Any plan developed for a new facility will be subject to public comment at a meeting of the Board of Supervisors. At this time, we do not have the funding to build a new correctional facility. We will continue to look for ways to fund a new correctional facility.”

**Recommendation R3.** *“The Grand Jury recommends that the Board of Supervisors increase the Sheriff’s Jail budget when requested by the Sheriff, specifically targeting staffing and essential inmate needs. The Grand Jury requests the Board of Supervisors respond to this recommendation.”*

**Response to Recommendation R3:** This recommendation has been implemented. The County’s budget consultant, the County Auditor, and members of the Board of Supervisors met with the Sheriff to carefully consider all the Sheriff’s budgetary requests for the Jail with regard to the staffing and essential inmate needs in developing the County Budget for Fiscal Year 2013-2014. The Sheriff had an opportunity to personally address the full Board of Supervisors in open and public workshop sessions relating to the Budget. The Board of Supervisors approved the Sheriff’s revised budget and staffing requests with regard to the jail. The Board of Supervisors takes this opportunity to commend the Sheriff’s careful and prudent use of limited County resources when it comes to the operation of the jail facility.

**Recommendation R4.** *“The Grand Jury recommends that the Board of Supervisors make an annual tour of the Jail Facility when requested by the Sheriff. The Grand Jury requests a response to this recommendation.”*

**Response to Recommendation R4:** Since this recommendation does not involve budgetary or personnel matters over which the Board of Supervisors has some decision making authority, a response by the Board of Supervisors is not required. However, members of the Board of Supervisors have toured the jail in the past. Members of the Board of Supervisors will tour the jail in the future as necessary to be adequately informed.

**Recommendation R5.** *“The Grand Jury encourages the Board of Supervisors to do a ride-along with a Deputy when requested by the Sheriff, within three months of this*

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*report. This would enable the Board of Supervisors to have a clearer understanding of what Deputies are facing with the implementation of AB-109, the Federal Consent Decree and the effects on Officer Safety, both on the street and within the Jail. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation R5:** Since this recommendation does not involve budgetary or personnel matters over which the Board of Supervisors has some decision making authority, a response by the Board of Supervisors is not required. However, members of the Board of Supervisors are willing to consider a ride-along with a deputy and will confer with the Sheriff concerning the recommendation.

### **Plumas County Probation Department Report**

**Finding F1:** *"The Probation Department prepares presentencing reports, using their best judgment about public safety, and information regarding the offender's background, for the court's use in sentencing. These court mandated reports can take a minimum 6 to 8 hours to complete and often more. Their case load is not a factor in preparing the presentencing report so they have no control over the total number of cases they are required to handle."*

**Response:** The Board of Supervisors substantially agrees with this finding, and, in particular, adopts the following information provided by Acting Chief Probation Officer Douglas Carver:

It is true that the volume of Pre-Sentence reports is not under the control of the Probation Department. It is a function of the workload of the Courts and the number of cases referred from the Courts. The reports are one of the many mandated functions the Probation Department is required by statute to perform. The reports are required by the Rules of Court to contain certain information. This includes the current charges adjudicated, a synopsis of the current offense, defendant's prior criminal history, social history, addiction history, victim's statement and financial loss calculation, applicable laws for sentencing and a sentencing recommendation. Appointments must be made with the defendant, law enforcement agency and victims in order to conduct interviews and gather information. The reports are complex and time consuming to prepare. There is a corresponding report that is required to be prepared in regards to juvenile offenders known as a Dispositional Report that the Probation Department is required to prepare. Pre-Sentence and Dispositional reports are one of many mandated functions the Probation Department must carry out.

**Finding F2:** *"Interviews with the County Board of Supervisors have found that the majority of the Board does not have public safety as their #1 priority for Plumas County."*

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**Response:** The Board of Supervisors disagrees with this finding. "Public safety" in Plumas County needs to be viewed as an entire system. Probation is a part of the Criminal Justice System, which is comprised of the District Attorney, Sheriff's Department, Probation, Public Defenders, and Courts. All but the Courts are primarily funded by the County's General Fund and together receive the greatest portion of the General Fund. Recent years, during the Great Recession, saw a significant decline in Plumas County General Fund revenues. While there was some decrease in General Fund contributions to the criminal justice system departments of Plumas County government mentioned above, even greater reductions, including the elimination or partial elimination of some jobs, occurred in other departments' General Fund contributions.

**Finding F3:** "Grand Jury determined there is minimal support from the Board of Supervisors regarding department staffing levels."

**Response:** The Board of Supervisors disagrees with this finding. The Board of Supervisors supports having adequate Probation Department staffing levels. Over the last five years, the Probation Department has had the following position allocations:

Fiscal Year	08-09	09-10	10-11	11-12	12-13
Positions	14.875	17.875	16.875	20.625	21.125

**Finding F4:** "The Probation Department is extremely under budgeted."

**Response:** The Board of Supervisors disagrees with this finding. Over the last five years, the Probation Department has received the following appropriations from the Plumas County General Fund and other sources:

Fiscal Year	09-10	10-11	11-12	12-13	13-14
Appropriation	\$1,072,462	\$1,333,855	\$1,348,484	\$1,213,622	\$1,327,389

Although the General Fund contribution was decreased in Fiscal Year 2012-2013, the Probation Department still *underspent* its appropriation from all sources in the prior fiscal year by \$283,381, or approximately 18% of the budget.

**Finding F5.** "The Probation Department is critically under staffed because of budget cuts and the inability to fill positions."

**Response:** The Board of Supervisors disagrees with this finding. Please see the response to the Finding F4 with regard to budgeting. As to "inability to fill positions,"

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this is partially correct, but the inability to fill positions is not a result of budget cuts as implied by this Finding. There a number of factors that affect the ability to fill positions as discussed below in the response to Findings F8.

***Finding F6.*** *“The Department Head must depend on grant monies to pay some salary positions.”*

**Response:** The Board of Supervisors agrees with this finding, but that is to be expected, since the state and federal governments offer grants or categorical funding to address specified goals or objectives. As stated by Acting Chief Probation Officer Douglas Carver, “Grant funds must be screened to be sure that they can legally be used to pay salaries. Some grant funds have prohibitions against being used to fund salaries. Grants for treatment or rehabilitation purposes often times have ratios that specify how much can be expended on salaries and how much for treatment. Additionally those salaries paid out of grants limit the position from working on caseloads or projects that are outside of the grant funding parameters.”

***Finding F7.*** *“The Deputy Probation Officer (DPO) compensation is lower than those counties of similar size and population of Plumas County.”*

**Response:** The Board of Supervisors disagrees in part with this finding to the extent it suggests that Plumas County compensation for entry level deputy probation officers is lower than all comparable counties. Acting Chief Probation Officer Douglas Carver advises, “The Chief Probation Officers of California organization prepares a salary survey each year. According to the 2012 Survey comparing entry level Deputy Probation Officer salaries, Plumas ranked 49<sup>th</sup> out of 55 counties reporting. Comparing the 9 closest in size counties Plumas ranked 2<sup>nd</sup> to last by only \$44.”

***Finding F8.*** *“Plumas County is losing experienced DPO’s to other counties, due to better opportunity, advancement possibilities and salary.”*

**Response:** The Board of Supervisors agrees that there are many factors that hinder hiring and retention of deputy probation officers in Plumas County. In addition to compensation (see response to Finding No. 7), acting Chief Probation Officer Douglas Carver advises, “This is more a function of Plumas County hiring out of the area DPOs who, after having been trained by Plumas County, are an attractive candidate to move back to their counties of original residence. Additionally, there has been a huge hiring burst going on throughout the State in regards to probation officers creating ideal situations to move to home counties with better benefits. Plumas County is a small department and has a flat administration structure so there are not a lot of upward advancement opportunities available. It is easier to take a job with a larger department than to advance in Plumas County Probation.”

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**Finding F9.** *“When the Probation Department lost a line supervisor, the Board of Supervisors would not authorize the funding to replace that staff member.”*

**Response:** The Board of Supervisors disagrees with this Finding because there are insufficient details, making it misleading. The Board assumes that the Grand Jury is referring to the situation where a Deputy Probation Officer III promoted to the Supervising Probation Officer position in the prior fiscal year, then elected to return to the Deputy Probation Officer III position in the next fiscal year. However, that Deputy Probation Officer III position was not funded in the current fiscal year (FY 2012-2013). At the December 18, 2012, meeting of the Board of Supervisors, the Chief Probation Officer sought *additional funding* from the General Fund Contingency account in the amount of \$30,059 in order to fund *both positions*, rather than rely on the existing funding appropriated to the Probation Department. On a four to one vote, the Board denied the request for additional funding and denied the request to fill the position absent the identification of the funding for the position. The additional funding requested was not necessary because, as it turned out, the Probation Department underspent its appropriation for the year by \$283,381 as discussed in the response to Finding F4, above.

**Finding F10.** *“SB678, enacted in 2009, grant monies took a 94% decrease, and going from \$400,000 to \$24,000 in 2012, further exacerbating the department’s funding issues.”*

**Response:** The Board of Supervisors disagrees with this Finding. Acting Chief Probation Officer Douglas Carver advises, “The amount of SB 678 money received by Plumas County Probation for 2012 was \$342,825, the amount received in 2011 was \$423,932, thus only a 19% decrease. The \$24,000 figure quite possibly came from a preliminary estimate for SB 678 funding that came out of the Governor’s May revise budget that was never enacted. That figure was put out early on in the State political budget meetings in order to force full funding.”

**Finding F11.** *“A BoS Member stated that “arming probation officers would place them in a higher cost retirement category, costing the County money”. It was suggested probation call a deputy if they got “in trouble.” Lack of adequate availability due to Sheriff’s Office personnel makes this an officer safety issue. The Plumas County Grand Jury found this comment to typify the County Board of Supervisor’s attitude towards both officer and public safety and was found to be short sighted.”*

**Response:** The Board of Supervisors disagrees with this finding in part. The Board of Supervisors had been previously informed that arming deputy probation officers would require “safety” retirement classification with the California Public Employees Retirement System (CalPERS) at a much higher cost to the County (and the employee)

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than is the case for the current "miscellaneous" classification applicable to Plumas County probation officers. Recently, the Acting Chief Probation Officer has informed the Board of Supervisors that probation officers may be armed without the requirement of the "safety" classification for CalPERS purposes. However, as indicated in the response to Finding F13, below, the Acting Chief Probation Officer has noted that an arming program must be carefully planned for, policy drafted, trained for, and implemented in a limited assignment based manner. Department personnel must be up to the task and responsibility of being armed. Arming probation officers will result in additional cost to the County for training, maintenance of skills, proficiency, and qualification, and higher salaries and benefits. Alternatives to arming probation officers also need to be considered. For example, because of the expected increase in high risk probationers as a result of the AB 109 shift from state prisons to local supervision, the Board of Supervisors has approved the funding of a Plumas County Deputy Sheriff position for the express purpose of accompanying unarmed probation officers on field visits with such higher risk probationers.

***Finding F12.** "The Board of Supervisors mandated the Probation Department move to the Courthouse Annex; while every staff member interviewed felt the move an ill-conceived and an unwarranted waste of time and resources."*

**Response:** The Board of Supervisors agrees that the Board required the Probation Department to relocate from its former offices in East Quincy to its present offices in the Courthouse Annex. The Board also agrees that there were staff employees of the Probation Department that were opposed to the move. However, the opinions of the staff members are misplaced. There is a surplus of County government office space. There was space available in the County's newest office building as a result of other tenants relocating. Relocating the Probation Department to the Annex reduces County expenses and frees up the former office building for sale or lease. In addition, the move has proved to be successful, providing probation officers easy access to other county services for probationers. The Board of Supervisors looks for ways to consolidate departments and sell unneeded buildings to save the taxpayers' money.

***Finding F13.** "In spite of the number of high risk offenders, there are no Deputy Probation Officers (DPO) authorized to carry firearms; this is due to the fact that there is no Policy and Procedure in place regarding "Use of Force" as well as the lack of funds for required training."*

**Response:** The Board of Supervisors generally agrees with this finding, although the Board disagrees with the implicit conclusion that probation officers should be armed. Whether or not probation officers should be armed will require further study. The Board of Supervisors will work with the Chief Probation Officer to address this. Acting Chief Probation Officer Douglas Carver has offered the following comments and observations:

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The Department needs to develop a Use of Force Policy, as the Department uses less than lethal force options presently. Currently there are no lethal force (armed) trained Deputy Probation Officers in the Department. Those Officers trained in the past have left the Department. It is true the Department is supervising a potentially higher risk offender. However an arming program must be carefully planned for, policy drafted, trained for and implemented in a limited assignment based manner. Department personnel must be up to the task and responsibility of being armed. Under California law and California Attorney General opinion the Chief Probation Officer has the sole authority to arm Officers within the Probation Department. This authority cannot be taken lightly and must be used in careful consideration of a variety of factors. An arming program [will] cost money as armed officers are subject to additional training, maintenance of skill proficiency and qualification requirements. There is some funding for training available through the Standards for Training in Corrections (STC) program; however it is not nearly enough to cover the cost of a properly implemented arming program.

See also, the Response to Recommendation No. 4, below.

***Finding F14.*** *“Probation Officers have personal safety concerns in dealing with increasing numbers high risk offenders, partially due to AB-109.”*

**Response:** The Board of Supervisors agrees that AB 109 has made it necessary for deputy probation officers to deal with an increased number of high risk offenders. Acting Chief Probation Officer Douglas Carver has provided the following comments and observations: “Currently the Probation Department is doing very limited field work. Any field work that is being done is vetted against a risk assessment and potential for violence to officers or community members. Additionally much of the field work is coordinated with Sheriff Department personnel and conducted in a team approach. This has gone a long way to ensure officer safety and relieve the concerns of the Probation Officers.” As indicated in the response to Finding F11, above, the Board of Supervisors approved a request that resulted in the funding of a Plumas County Deputy Sheriff position for the express purpose of accompanying unarmed probation officers on field visits with such higher risk probationers.

***Finding F15.*** *“There are varied perceptions by Probation Office Staff of overall Judicial oversight.”*

**Response:** The Board of Supervisors has no reason to question this finding. Acting Chief Probation Officer Douglas Carver advises: “The Probation Department operates in a unique position in the judicial system. While the Chief Probation Officer is appointed by the Courts all of the employees are County employees. The Department is dependent on the Board of Supervisors for all personnel, budget and facilities matters. The

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Probation Department works for the Courts in preparing all the Court mandated / ordered reports, yet work out in the community supervising offenders.”

**Finding F16.** “Due to the lack of personnel there is [sic.] high case/workloads resulting in low morale. Currently there are approximately 275 adult probationers and 30 juvenile probationers.”

**Response:** The Board of Supervisors generally agrees with this finding. As indicated in the response to Finding F3, the Board of Supervisors has authorized a sufficient number of positions in the Probation Department which, if filled, would reduce the individual caseloads on deputy probation officers to more manageable levels. The Board of Supervisors will work with the Chief Probation Officer to fill positions and work on incentives to keep deputy probation officers in Plumas County. See the response to Finding F8 with regard to retention of deputy probation officers.

**Finding No. 17.** “There is no Line Probation Supervisor for the Probation Officers.”

**Response:** The Board of Supervisors agrees with this finding. Currently the Supervising Probation Officer position is vacant. The position is authorized but not funded. It is the understanding of the Board of Supervisors that the Acting Chief Probation Officer has tentatively identified a source of funding and will be going before the Board of Supervisors to seek approval to fill this vacancy.

**Finding F18.** “There are currently 9 vacant positions out of 21 full time positions.”

**Response:** The Board of Supervisors disagrees, in part, with this finding. There are 20.625 full-time equivalent (FTE) positions allocated for the Probation Department. While positions may be allocated to the Probation Department that does not mean they are all funded. Probation must find a funding source before gaining permission to fill some of the positions. As of November 2013, 9 FTE positions are filled, leaving 11.625 FTE positions vacant.

**Finding F19.** “Staff members use their own vehicles to come to the Court House from the Probation Department due to few County vehicles being available.”

**Response:** The Board of Supervisors disagrees with this finding. Acting Chief Probation Officer Douglas Carver advises, “With current staffing there are more than enough vehicles for Probation staff to use for official county business. There are five vehicles available for employee use. Many Department employees drive their personal vehicles so that they may smoke or run personal errands after conducting county business. This finding appears to have resolved itself through Department attrition.”

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**Finding F20.** *“The Chief Probation Officer (CPO) has nearly 20 years of experience.”*

**Response:** The Board of Supervisors generally agrees with this finding. The current Chief Probation Officer has six (6) years of experience in that position, having been appointed Plumas County Chief Probation Officer by the presiding judge of the Plumas Superior Court on April 18, 2007. Prior to appointment as Chief Probation Officer, the incumbent had 12 ½ years’ experience as a probation officer in the Plumas County Probation Department.

**Finding F21.** *“The Probation Department and the Sheriff Department have a cooperative working relationship.”*

**Response:** The Board of Supervisors agrees with this finding, and observes that the Probation Department and Sheriff *should* have a cooperative working relationship. Acting Chief Probation Officer Douglas Carver has observed, “I believe the two Departments have a very good collaborative relationship. The Sheriff’s Department is ready to assist the Probation Department at any time they are able. The Sheriff’s Department is working within the constraints of their own staffing shortage but has not let this interfere in their support to the Probation Department. In the upcoming year the Probation Department will be working on implementing a closer partnership with the Sheriff’s Department in developing some new strategies in working effectively and efficiently.”

**Finding F22:** *“The District Attorney and the Probation Department have a cordial working relationship.”*

**Response:** The Board of Supervisors agrees with this finding, and observes that the District Attorney and the Probation Department *should* have a good working relationship. Acting Chief Probation Officer Douglas Carver has observed, “The District Attorney and Probation work together. There has been some blurring of the duties and responsibilities between the two Departments as the District Attorney runs the Alternative Sentencing Program, which is normally operated and under the supervision of the Probation Department. The issues are not insurmountable and solutions are available to allow both Departments to operate effectively and efficiently in conjunction with each other.”

**Finding F23:** *“Interaction between the Board of Supervisors and the Chief Probation Officer continues to be confrontational, demeaning, and unprofessional toward the CPO.”*

**Response:** The Board of Supervisors disagrees with this finding. The Board of Supervisors continues to treat all county department heads and staff in a professional and respectful way.

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***Recommendation R1.** "Plumas County Grand Jury recommends that the Board of Supervisors make public safety their unanimous top priority for the protection and the wellbeing of the citizens of Plumas County. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 1:** This recommendation has been implemented. The Board of Supervisors rejects the implication of this recommendation that the Board does not have public safety as its priority. As stated in the response to Recommendation R1 in the Jail report section, above, the Board of Supervisors does make public safety a priority and allocates the greatest percentage of the county general fund budget to law enforcement and public safety. However, we must live within available resources. Also, as is stated in the response to Finding F2, above, "public safety" in Plumas County needs to be viewed as an entire system. Probation is a part of the Criminal Justice System, which is comprised of the District Attorney, Sheriff's Department, Probation, Public Defenders, and Courts. All but the Courts are primarily funded by the County's General Fund and together receive the greatest portion of the General Fund. Recent years, during the Great Recession, saw a significant decline in Plumas County General Fund revenues. While there was some decrease in General Fund contributions to the criminal justice system departments of Plumas County government mentioned above, even greater reductions, including the elimination or partial elimination of some jobs, occurred in other departments' General Fund contributions.

***Recommendation No. 2.** "The Board of Supervisors should place an emphasis on returning the Probation Department's staffing levels to sustainable working levels and attain a better caseload ratio by increasing the budget to authorize the hiring of additional probation officers. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 2:** While the Board of Supervisors agrees with the recommendation that additional deputy probation officers be hired in order to attain a better caseload ratio, the Board does not agree that it is reasonable and appropriate to increase the budget to hire additional deputy probation officers when there are a sufficient number of allocated positions that are presently funded by the budget, but are unfilled. The Board of Supervisors will work with the Chief Probation Officer to address staffing levels in the Probation Department.

***Recommendation No. 3.** "At the request of the Chief Probation Officer, the Board of Supervisors should increase the budget to authorize hiring additional probation officers so more probationers, who may be a threat to public safety, can be kept in the actively supervised categories. Grand Jury requests the Board of Supervisors respond to this recommendation."*

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**Response to Recommendation No. 3:** While the Board of Supervisors agrees with the recommendation that additional deputy probation officers be hired in order to actively supervise more probationers, the Board does not agree that it is reasonable and appropriate to increase the budget to hire additional deputy probation officers when there are a sufficient number of allocated positions that are presently funded by the budget, but are unfilled. The Board of Supervisors will work with the Chief Probation Officer to address staffing levels in the Probation Department.

*Recommendation No. 4. "The Board of Supervisors should support the CPO in the arming of those DPO's that must work with high risk probationers to ensure their personal protection. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 4:** The recommendation has not been implemented and requires further analysis. Whether or not probation officers should be armed will require further study. The Board of Supervisors will work with the Chief Probation Officer to address this and is willing to consider the presentation of a study and report from the Chief Probation Officer of the need for armed probation officers in Plumas County, the cost of arming probation officers (e.g., additional training, maintenance of skills, proficiency, and qualifications, and salary and benefit expenses), the expected benefits from arming probation officers, and alternatives to arming probation officers (such as unarmed deputy probation officers partnering with Sheriff's deputies to monitor higher risk probationers). The Board of Supervisors would expect to receive such a study in January 2014. As noted in the response to finding F13, above, Acting Chief Probation Officer Douglas Carver has offered the following comments and observations:

The Department needs to develop a Use of Force Policy, as the Department uses less than lethal force options presently. Currently there are no lethal force (armed) trained Deputy Probation Officers in the Department. Those Officers trained in the past have left the Department. It is true the Department is supervising a potentially higher risk offender. However an arming program must be carefully planned for, policy drafted, trained for and implemented in a limited assignment based manner. Department personnel must be up to the task and responsibility of being armed. Under California law and California Attorney General opinion the Chief Probation Officer has the sole authority to arm Officers within the Probation Department. This authority cannot be taken lightly and must be used in careful consideration of a variety of factors. An arming program [will] cost money as armed officers are subject to additional training, maintenance of skill proficiency and qualification requirements. There is some funding for training available through the Standards for Training in Corrections (STC) program; however it is not nearly enough to cover the cost of a properly implemented arming program.

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*Recommendation No. 5. "The Grand Jury believes the Board of Supervisors must recognize that the criminal justice dollar is favorably placed in probation efforts. By making a commitment to invest in probation services, Plumas County can increase rehabilitation of offenders; thereby decreasing recidivism and the high cost of re-incarceration. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 5:** This Recommendation has been implemented in that the Board of Supervisors recognizes the value of probation services to increase the rehabilitation of offenders, decrease recidivism, and avoid the higher cost of re-incarceration. The Board of Supervisors rejects the implication of this recommendation (and the other recommendations and findings concerning the Probation Department) that the Plumas County Probation Department has been inadequately funded in relation to all other demands upon the County's General Fund. The Board of Supervisors will continue to work with the Chief Probation Officer to address staffing levels in the Probation Department and work to increase rehabilitation of offenders and ways to decrease recidivism to stop re-incarceration.

*Recommendation No. 6. "The Board of Supervisors should work toward fostering a more constructive working relationship with the CPO based on professionalism and respect for each other's values and viewpoints. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 6:** This recommendation has been implemented. The Board of Supervisors will continue to work with the CPO in a professional and respectful manner.

*Recommendation No. 7. "The Grand Jury further recommends that should there ever be any kind of potential conflict of interest that could be construed, that County Supervisor must recuse from any decision making in regards to that Department. This action will ensure all efforts are in place to preserve transparency, ethics and prevent possible conflict. The Grand Jury requests the Board of Supervisors respond to this recommendation."*

**Response to Recommendation No. 7:** The Board of Supervisors observes that the avoidance of a conflict of interest by an individual member of a county board of supervisors is the individual responsibility of the individual member. Members of the Board of Supervisors are mandated by law to take an ethics course every two years to be educated about transparency, ethics, and conflicts of interest and recuse themselves in decision-making when conflicts of interest appear."

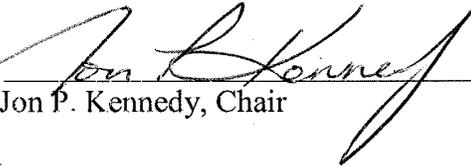
Respectfully submitted,

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PLUMAS COUNTY BOARD OF SUPERVISORS

By   
Jon P. Kennedy, Chair

JPK:cs

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cc:

1. Plumas County Clerk
2. 2013-2014 Plumas County Grand Jury