

Office of the Auditor-Controller
Contra Costa County

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Members of the Contra Costa County Grand Jury:

Meeting Fees and Expense Reimbursements

County Ordinance 28-4.002 establishes the meeting fees and mileage reimbursement rates for Grand Jury members. These rates may be changed during your term of office at the discretion of the Board of Supervisors. In regard to other expenses, County policies that apply to County employees also apply to Grand Jurors. The following information is presented in order to clarify those areas that have affected Grand Jurors in the past. If other items that may require clarification come to our attention, we will amend this material accordingly.

A. GENERAL INFORMATION

1. Expense reimbursement policy generally.

Grand Jurors are entitled to claim reimbursement for actual, reasonable, and necessary expenses arising from the discharge of their official duties.

2. Meeting fees.

The fee for attending a Grand Jury meeting is \$15.00 and for attending a committee meeting is \$15.00. Only one jury meeting fee and one committee meeting fee is allowed per day, regardless of the number of meetings attended. For example, if two committee meetings are attended on the same day, only one \$15.00 committee meeting fee may be claimed. If a jury meeting and a committee meeting are attended on the same day, both the \$15.00 jury meeting fee and the \$15.00 committee meeting fee may be claimed.

Attendance at a committee meeting will only be compensated when a full majority is present. Interviews, inspections, investigations, and attendance at meetings of other public agencies, commissions, and boards are not defined as committee meetings.

It is important to keep in mind that Grand Jury service is voluntary and requires a commitment without significant monetary compensation.

Members of the Contra Costa County Grand Jury
Meetings Fees and Expense Reimbursements

At the end of each month, the Foreman and committee chairpersons shall submit to the Grand Jury Commissioner attendance sheets for jury meetings and committee meetings. If total meeting fees exceed \$600 per Grand Juror for a calendar year the Auditor-Controller is required to report all such fees on Form 1099-MISC to the United States Internal Revenue Service. Grand Jurors should follow the claiming procedure in Section B to insure that meeting fees reported to the IRS are accurate and not overstated.

3. **Mileage.**

As of January 1, 2019, Grand Jurors are reimbursed 58¢ a mile for mileage actually driven in connection with Grand Jury matters including driving to and from Grand Jury meetings. Mileage is computed on a direct route basis between the juror's home and a Grand Jury qualifying event. Any deviations from a direct route for personal reasons may not increase the "direct route" mileage.

4. **Meals.**

Meals may be reimbursed when a Grand Juror is required to be away from the regular or normal work area because of a particular work assignment. The definition of work area for Grand Jurors is the boundaries of Contra Costa County.

Meal reimbursement shall be for actual expenditures, including tax and gratuity, not to exceed \$10.00 for breakfast, \$20.00 for lunch, and \$35.00 for dinner. Expenditures for alcoholic beverages are not reimbursable. (See Administrative Bulletin 204.13).

When away from the normal work area for an entire day, individuals eligible for meal reimbursement may claim reimbursement for the actual cost of each individual meal, notwithstanding the maximum per meal amounts specified above. However, the total amount claimed for the day shall not exceed \$65.00.

5. **Meals bought for other persons.**

If an expense item includes meals bought for other eligible persons, their names should be shown on the claim form. Meals paid for County employees are not allowable unless the employee himself/herself would have been entitled to claim reimbursement from the County. For example, if a Grand Juror and a County employee had to go to Sacramento on Grand Jury matters, the employee's lunch is allowable and if paid for by the Grand Juror is claimable by him/her. If, on the other hand, they eat lunch in Martinez (assuming that is the employee's normal work location) the employee could not claim a lunch nor would his/her lunch be claimable if paid for by the Grand Juror, unless the lunch is part of an official Grand Jury or committee meeting.

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Meetings Fees and Expense Reimbursements

6. Other expenses.

Reimbursements claimed for other expenses should be explained on the claim form and receipts should be attached. (See claiming procedure below). County facilities for printing, copying, obtaining supplies, etc. should be used if practical. The Grand Jury Commissioner can assist in requisitioning supplies, etc.

B. CLAIMING PROCEDURE

1. As meetings are attended and expenditures are incurred, appropriate entries should be made on the "Grand Jury – Detail of Expense Claim", form M-878, as illustrated on the attached sample.
2. At the end of each month, the total amount claimed should be computed. The total mileage and expense claims would be brought forward on a "Demand on the Treasury" form D15, (see sample demand #1). The total of meeting fees would be brought forward on a separate "Demand on the Treasury" form D15, (see sample demand #2). Meeting fees are taxable, whereas, expense reimbursements are not. Separating the amounts claimed will facilitate payment tracking.
3. The Demand forms, the Detail form, and any supporting receipts and documents should be given to the Grand Jury Commissioner, who signs on the Department Head line and forwards it to the Auditor's Office for examination and payment.
4. Each Grand Juror submitting form D15 for reimbursement of meeting fees must have a W-9 form on file with the office of the Auditor-Controller.
5. The Demand and Detail forms may be obtained from the Secretary of the Grand Jury or the Grand Jury Commissioner's Office.
6. Questions regarding allowable items and claiming procedures may be directed to the Grand Jury Foreman, the Secretary, the Grand Jury Commissioner, or the Auditor-Controller's Office @ (925) 335-8600.

Sincerely,



Robert Campbell
Auditor-Controller

Attachments

cc: Grand Jury Judge
Grand Jury Commissioner

28-4.002 - Grand jurors' compensation.

- (a) Per Diems. Each grand juror shall be paid fifteen dollars for attending each meeting of the jury and fifteen dollars for attending each meeting of its committees, but not more than one of each fifteen dollar per diems in any one twenty-four-hour period from six a.m. to six a.m. the following day.
- (b) Expenses. Each grand juror shall be reimbursed for actual, necessary, and reasonable expenses (including mileage), at the same rates as for county commissions.

(Ords. 2001-25 § 2, 84-63 § 1, 81-73 § 1, 81-62 § 1: Government Code § 68091; see also Penal C. § 890 and former Govt. C. § 76009).

(SAMPLE #2)

DEMAND
on the Treasury of the
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

VENDOR NO.
4 4 D

A/C
A

Made by:
Smith, John
Name (Last) (First)
Address
City, State Zip Code

DATE August, 31, 20XX

For the sum of One Hundred Five Dollars \$ 105.00

As itemized below:

Table with 3 columns: DATE, DESCRIPTION, AMOUNT. Row 1: August, 20XX, Grand Jury Meetings, \$105.00

The undersigned, under the penalty of perjury states: That the above claim and the items as therein set out are true and correct, that no part thereof has been heretofore paid, and that the amount therein is justly due, and that the same is presented within one year after the last item thereof has accrued.

Signed

VENDOR NO.
XXXXX

Received, Accepted and Expenditure Authorized:

(Department Head or Chief Deputy)

Table with columns: SUM NO., INV. DATE, DESCRIPTION, FUND/ORG., ACCOUNT, ENCUMBRANCE NO., P/C, PAYMENT AMT., DISCOUNT AMT. Row 1: 08/31/XX, Smith, J 08/XX MTG, 0238, 2351, \$ 105.00

(SAMPLE # 1)

DEMAND
on the Treasury of the
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

VENDOR NO. 44 D A/C A

Made by: Smith, John
Name (Last) (First)
Address
City, State Zip Code

DATE August, 31, 20XX

For the sum of Two Hundred Thirty Four and 49/100 Dollars \$ 234.49

As itemized below:

Table with 3 columns: DATE, DESCRIPTION, AMOUNT. Includes entries for August, 20XX: Mileage (328 Miles) @ .58 per mile (\$190.24) and Expenses (\$44.25).

The undersigned, under the penalty of perjury states: That the above claim and the items as therein set out are true and correct, that no part thereof has been heretofore paid, and that the amount therein is justly due, and that the same is presented within one year after the last item thereof has accrued.

Signed _____

VENDOR NO.

Received, Accepted and Expenditure Authorized:

(Department Head or Chief Deputy)

Summary table with columns: SUM NO., INV. DATE, DESCRIPTION, FUND/ORG., ACCOUNT, ENCUMBRANCE NO., P/C, PAYMENT AMT., DISCOUNT AMT. Includes three rows for Smith, J 08/XX EXP with amounts \$190.24, \$6.75, and \$37.50.

Contra Costa County
GRAND JURY
Detail Of Expense Claim

(SAMPLE)

Name John Smith Month August, 20XX

Date	DESCRIPTION (FOR MILAGE OR GENERAL EXPENSES) (Use Separate Line For Each General Expense Item)	Miles	General Expense Amount	Meeting Fees \$15.00	
				Jury	Committee
8/3	Richmond to Martinez and return	40		15.00	
8/7	Richmond to Martinez and return	40			15.00
8/9	Richmond to Martinez and return (1)	40		15.00	15.00
8/9	File Boxes (receipt attached)		6.75		
8/15	(2)			15.00	
8/17	Richmond to Martinez and return	40			15.00
8/21	Richmond to Concord and return	48		15.00	
8/21	Dinner - myself and E. Jones, Taxpayers Assn. (3)		30.00		
8/24	Richmond to Sacramento and return	120			
8/24	Lunch - Sacramento		7.50		
NOTES:					
(1) Jury meeting and Committee meeting same day - both allowable.					
(2) No mileage claimed. Was a passenger in another juror's automobile.					
(3) Meal bought for another person - see A.5 of attached instructions.					

References:

TOTAL MILES

328

Sec. 76009 Govt. Code
Sec. 28-4.002 County
Ordinance Code

TOTAL MILES @ .58¢ =

190.24

SUB TOTALS

190.24

44.25

60.00

45.00

M878 Rev. 1(02)

234.49

105.00

TOTALS: Enter this total on Demand #1 (Mileage & Expense D - 15)

Enter this total on Demand #2 (Meeting Fees D - 15)