

California Grand Jurors' Association Board of Directors Meeting

June 24, 2025

MINUTES

A. Call to Order and Roll Call

The roll was taken, and the meeting began at 3:00 p.m.

Directors present: Shirley Boracci, Marsha Caranci, Gary Cooper, Karen Deeming, Robert Finlayson, Dan Freeman, Travis Gibbons, Jim Glover, Larry Herbst, Juliana Olinka Jones, Lou Panetta, Richard Rogers, Barbara Sommer.

Absent (excused): Karen Jahr.

Quorum is present.

Others present: Sharon DeBenedetti (MCRC); Loydyne Lane, Asst. Treasurer; Committee Chair: John Bradley (PRC).

B. Agenda and Comments

B-1 Agenda Approval: By acclamation.

B-2 CGJA Member Comments – none.

C. Consent Items

C-1 Approved Regular Board Meeting Minutes, 05-27-25: Cooper.

C-2 Acknowledged other documents in 06-24-25 meeting packet: Cooper.

D. Officer and Committee Chair Reports – see committee minutes in the packet for details on current activities.

D-1 **President's Report** (Cooper) – said that training season is in full swing.

D-2 Officer Reports

Vice President (Herbst) – described a letter received from a CGJA founding member, Brenda Frederick. She served on the San Bernardino County grand jury 1979-80.

Action:

Rogers moved that considering her contribution, CGJA provide Brenda Frederick with an honorary membership to CGJA. Jones seconded the motion. The motion passed unanimously.

Cooper will follow up with a letter notifying her of our decision.

Treasurer (Gibbons) – has issued initial payments for training activities. The financial system is working well. There will be considerable funds transferred from savings to checking, around \$85,000, by the end of August.

Secretary (Sommer) – no report.

D-3 **Legal and Legislative Resources Committee (LLRC)** – Caranci said the committee received a query from Santa Cruz regarding not having completed their report by the June 30 deadline. The new jury there is appointed on July 1. The LLRC recommendation

was to request that the judge hold off the appointment providing additional time for the sitting jury to complete its report. The committee received an inquiry about record retention and something from the San Bernadino County Counsel.

- D-4 **Public Relations Committee (PRC)** – no report.
 - D-5 **Membership Relations Committee (MCRC)** – Caranci reported that membership numbers are increasing. She was particularly pleased that we signed up 25 IMs who chose to join now rather than wait until the December deadline. She summarized the successful chapter officers meeting with 30 attendees from 22 chapters. Key takeaways from the meeting will be featured in the August *Journal*.
 - D-6 **Training Committee (TC)** – Rogers said training was going “dizzily.”
 - D-7 **Finance Committee (FC)** – Freeman said that QuickBooks Enterprise has been launched thanks to considerable effort on the part of Treasurer Gibbons and Assistant Treasurer Lane, along with very substantial help from Michael Hofman who helped bring it in under budget with several fixes. Hofman also has produced a document explaining QB procedures (available in Dropbox in the [GGJA MISCELLANEOUS FOLDER](#)).
- Freeman referred to the documents in the packet and explained why it was worthwhile for the board of directors to familiarize themselves with it. The files show the workings of the QB system and what will be included in the monthly reports to the board, as well as information provided to committee chairs. There was some discussion as to whether a summary or detailed reports should be provided in the monthly packet.
- Panetta asked if Stripe payments are automatically registered in QuickBooks. Gibbons explained that spreadsheets were automatically populated so that transactions can be quickly determined along with sums into the bank account. However, individual payments are not directly entered, but the transactions are sufficiently automated. The process is still being developed.
- Herbst expressed a concern about listing line items with activity but not those where there was no activity. There was some discussion about pros and cons. Again, the process is still at a developmental stage.
- D-8 **Nominations and Elections Committee (NEC)** – Panetta said the committee’s work is finished. The San Joaquin chapter will provide tellers.
 - D-9 **Awards Committee (AC)** – the deadline for Excellence in Reporting nominations is June 30.
 - D-10 **Annual Conference Committee (ACC)** – no report.
 - D-11 **Bylaws & Policy Review Committee (BPRC)** – no report.
 - D-13 **Technology Committee (Tech)** – Panetta said the committee has been working with the Training Committee on licenses and internal communication. We have 600 followers on Facebook.

Regarding web statistics, Herbst said Google gives exact numbers when the number of visitors is under 1,000. When above that, as is our case, they list to the nearest 100. It is not clear whether that is rounded or truncated. That explains the exact figures sometimes seen from month to month.

Rogers said the Herbst had been a great help with the Training Committee's update of about 75-80% of 87 relevant documents on the website.

- D-14 **Grand Jury Effectiveness Workgroup (GJE)** – Finlayson said committee members are meeting monthly with the State Archivist. They are working on a transmittal sheet which would accompany reports submitted from the counties to the state archive – an inventory sheet. Jones asked about its integration with training. Finlayson said that would be a possibility.

E. Action Agenda

- E-1 **Approve 2025 Director Election Ballots.**

[Motion made by Panetta, seconded by Rogers.]

The motion passed, 12-0-0, by hand vote.

- E-2 **Approve accrual accounting for CGJA's accounting system rather than continuing cash basis accounting.**

Freeman explained the cash and accrual methods of accounting and why we should adopt the latter.

CASH Accounting

Cash-basis accounting records transactions when we RECEIVE cash and when we PAY cash.

1. **Cannot track CGJA true performance over time because the timing of receiving cash and spending cash RARELY matches the actual timing of the transactions.**
e.g. County payments for training is 30 – 120 days after invoice, paying travel expenses can be 10-60 day after training) and **NEVER THE SAME YEAR OVER YEAR!**
2. **No automatic tracking of A/R and A/P** --- we can't see what income is coming in nor what expenses have to be paid
3. **CGJA Actual Cash in/out one month vs. annual Budget says very little about hitting our Budget!**

>>> Biggest disadvantage:

It doesn't capture financial transactions in the right time period so it provides an inaccurate picture of CGJA financial health

Accrual- basis Accounting

- Accounts for revenue and expenses the moment they are owed to us and expenses the moment we owe them **Tracks A/R and A/P = better cash flow management**
- Captures the true economic activities **by recording revenue when earned and expenses when incurred** rather than simply tracking cash inflows and outflows = **Better insight into our financials**
- By matching expenses with revenues, it becomes **easier to see over or under budget** vs. measuring when we get or pay cash.
- **Accrual – basis accounting complies with Generally Accepted Accounting Principles (GAAP)** --- Cash-basis does not.

Finally ... Accrual-basis Accounting

Is a more realistic and forward-looking view of CGJA's financial performance. It leads to better financial performance, improved decision making and enhanced credibility.

The financial information is more transparent because it presents the whole view and the same point of view year-over-year vs. Cash that simply arrives or is used at different times (and different months in different years).

Accrual better helps us understand the financial health of CGJA

[Motion made by Freeman, seconded by Panetta.]

The motion passed, 12-0-0, by hand vote.

F. Director Comments – none

G. Adjournment (4:00 p.m.)

Respectfully submitted,
Barbara Sommer, Secretary