

2020 IOLTA Grant Budget Revision Requests					
As prepared for the December 10, 2021 Eligibility & Budget Review Committee Meeting					
Budget Revisions					
No.	Organization Name	2020 Grant Amount	Budget Revision %	Grantee explanations for material budget deviations	
1	Asian Americans Advancing Justice - Los Angeles	\$1,901,010	34%	<p>With COVID-19 and consequent shelter-in-place orders, new expenses and priorities have arisen to ensure continued reliability of services to clients while keeping both clients and staff safe from COVID-19. The primary changes for this budget modification are summarized as follows. In IOLTA, this second budget modification a) moves resources from the admin category to the program category, specifically from admin personnel and admin non-personnel to technology; and b) moves resources from the admin personnel category to the "Other" category. This resource reallocation primarily helps the organization support a remote and hybrid work environment, allowing us to continue to provide client services remotely. This shifting of resources raises our Program/Admin ratio from 79% to 92%, so while it is a budget modification, it significantly increases our spending on programrelated expenses. The overall budget change in IOLTA relative to the entire funding amount is 21%. In EAF, this second budget modification moves resources from the capital additions category to the program personnel category. An increased demand for EAF services required additional personnel resources. The capital additions we had originally planned to fund using EAF resources will now be funded by internal resources, thus saving valuable State Bar resources. The overall budget change in EAF relative to the entire funding amount is 24.8%; however it should be noted that the majority of the funding is moved from non-personnel to personnel in order to serve more clients.</p>	
2	Los Angeles Center for Law and Justice	\$303,530	27%	<p>With the start of the COVID-19 pandemic, there was much uncertainty throughout in terms of how to move forward and any predetermined expectations on how our expenses would look became moot. It became difficult to predict how much the organization would be spending on any one line item, and we were left scrambling to do budget modifications for all of our many grants/contracts as the extraordinary circumstances, in conjunction with some ordinary changes (such as staff departures), led to decreased costs in some areas, and increased costs in others. This was also amplified with the receipt of unexpected funding opportunities, such as through the CARES Act, which helped cover many of the new expenses of virtual work, as well as the PPP Loan, which helped cover cash flow issues and salary expenses, made us unfortunately deviate wildly from the the planned budget for the State Bar grants. It became necessary to do a greater modification of our budget to address these changes.</p>	
3	Justice & Diversity Center of the Bar Association of San Francisco	\$262,680	12%	<p>ORIGINAL REVISION: JDC has made no changes to its overall Organizational Budget as part of this process. The changes to the IOLTA and EAF budgets are made in an effort to move as many Personnel costs from 2020 to 2021 as possible, in order to take advantage of generous carryover request flexibility. Changes in Operating costs are a direct result of FTE allocation formulas shifting due to changes in the Personnel section.</p> <p>FINAL REVISION (10/29/2021): There have been no changes made to either the Organizational Budget or the 2020 EAF Budget. The changes made to the 2020 IOLTA Budget are made in an effort to reflect actual costs and enable JDC to spend all of its 2020 IOLTA allocation by 12/31/2021.</p>	

2020 EAF Grant Budget Revision and Carry-Over Requests				
As prepared for the December 10, 2021 Eligibility & Budget Review Committee Meeting				
Budget Revisions				
No.	Organization Name	2020 Grant Amount	Budget Revision %	Grantee explanations for material budget deviations
1	Asian Americans Advancing Justice - Los Angeles	\$804,460	16%	With COVID-19 and consequent shelter-in-place orders, new expenses and priorities have arisen to ensure continued reliability of services to clients while keeping both clients and staff safe from COVID-19. The primary changes for this budget modification are summarized as follows. In IOLTA, this second budget modification a) moves resources from the admin category to the program category, specifically from admin personnel and admin non-personnel to technology; and b) moves resources from the admin personnel category to the "Other" category. This resource reallocation primarily helps the organization support a remote and hybrid work environment, allowing us to continue to provide client services remotely. This shifting of resources raises our Program/Admin ratio from 79% to 92%, so while it is a budget modification, it significantly increases our spending on programrelated expenses. The overall budget change in IOLTA relative to the entire funding amount is 21%. In EAF, this second budget modification moves resources from the capital additions category to the program personnel category. An increased demand for EAF services required additional personnel resources. The capital additions we had originally planned to fund using EAF resources will now be funded by internal resources, thus saving valuable State Bar resources. The overall budget change in EAF relative to the entire funding amount is 24.8%; however it should be noted that the majority of the funding is moved from non-personnel to personnel in order to serve more clients.
2	Los Angeles Center for Law and Justice	\$128,440	11%	With the start of the COVID-19 pandemic, there was much uncertainty throughout in terms of how to move forward and any predetermined expectations on how our expenses would look became moot. It became difficult to predict how much the organization would be spending on any one line item, and we were left scrambling to do budget modifications for all of our many grants/contracts as the extraordinary circumstances, in conjunction with some ordinary changes (such as staff departures), led to decreased costs in some areas, and increased costs in others. This was also amplified with the receipt of unexpected funding opportunities, such as through the CARES Act, which helped cover many of the new expenses of virtual work, as well as the PPP Loan, which helped cover cash flow issues and salary expenses, made us unfortunately deviate wildly from the the planned budget for the State Bar grants. It became necessary to do a greater modification of our budget to address these changes.