



# The State Bar of California

OFFICE OF ACCESS & INCLUSION

Date: March 15, 2023

To: Members, Legal Services Trust Fund Commission

From: Legal Services Trust Fund Commission Eligibility & Budget Review Committee

Subject: 2022 Budget Revisions and/or Carryover Requests in Excess of 25 Percent of the Grant Award

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## EXECUTIVE SUMMARY

Interest on Lawyers Trust Accounts (IOLTA) and Equal Access Fund (EAF) formula grants operate on an annual cycle. Funds awarded in a given year are intended to be spent in that year, and grant recipients produce budget proposals detailing their planned use of the funds in accordance with the requirements of the Legal Service Trust Fund Commission (LSTFC). After the LSTFC approves grantee budget proposals, any material deviation from the budget's planned activities requires approval for the change in spending. Moreover, if a grantee does not spend all its awarded funds in a given year, it often needs approval to retain those funds to spend in the next year. Budget deviations and carryover requests above 25 percent of the grant award require LSTFC approval. After review and discussion, the Eligibility & Budget Review Committee recommends approval of all 2022 IOLTA/EAF budget revisions and carryover requests above 25 percent of the grant award.

## GOVERNING AUTHORITIES

Pursuant to the Functional Matrix approved by the State Bar's Board of Trustees, a grantee must request and receive approval for any budget deviation and/or carryover of funds that amounts to more than 10 percent of its grant award.<sup>1</sup> Requests between 10 and 25 percent of the grant amount may be approved by the Director of OAI. Any request above 25 percent must be reviewed and approved by the LSTFC.

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<sup>1</sup> Though administered on the same basis, IOLTA and EAF formula grants come from distinct funding sources, so any deviation or carryover percentage is calculated against the amount of the individual grant, not the combined total of the two.

Under the General Grant Provisions of the Legal Services Trust Fund Program, Article VII, section 7.01, states that “Recipients shall not materially deviate from the Approved Budget without first obtaining the prior written consent of the Director.” A material deviation occurs when the anticipated or actual expenditure of grant funds differs from the approved budget by 10 percent or more. There are two tests for a material deviation: First, an individual line-item deviation that is more than 10 percent of the recipient’s total grant award for that grant period. Second, an accumulated total of all budget deviations since the beginning of the grant period that exceeds 10 percent of the recipient’s grant for that period. Material deviations, whether increases or decreases in the approved budget line items, must be reported in the quarterly financial reports submitted pursuant to grant provision 5.01.

Further, under Article X, section 10.01(B) of the General Grants Provisions, a grantee must “[r]eturn all unused Grant funds [at the end of the grant period] immediately unless a Carryover thereof has been approved by the Commission.” (See Attachment A for governing authorities.)

## **BACKGROUND**

### **CURRENT PRACTICE**

OAI announced the availability of budget revision and/or carryover request forms for 2022 IOLTA/EAF grants starting October 11, 2022. The deadline for requests was January 31, 2023. This was a change from prior practice, which usually set the deadline in late October or early November. However, given the large number of late requests received for these grants each year, staff piloted a new practice of accepting requests through the end of January with a firm deadline.

As noted earlier, requests between 10 and 25 percent of the grant award can be approved by the Director of OAI, and requests above 25 percent must be reviewed and approved by the LSTFC. Any budget deviation or carryover amount below 10 percent of the grant award is considered self-executing. For 2022, OAI received requests from 25 organizations that required either staff (19 organizations) or committee review (9 organizations).<sup>2</sup>

According to the General Grant Provisions, provision 7.02, material budget deviations “shall be in a writing submitted to the Director fully delineating the request, the reasons for it, why it is necessary and its effect on the Recipient. The Director may request such additional information that he or she may deem necessary. If the Director determines that use of funds is consistent with the Legal Services Trust Fund Program, he or she will approve the request.” Staff reviews budget revision requests not only for the amount of money and percentage deviation but also to ensure that the organization remains in line with recommended budgeting ratios (personnel

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<sup>2</sup> There is some overlap as a few organizations had requests that partly met criteria for staff approval and partly required LSTFC approval.

to nonpersonnel expenditures; program to administrative expenses, etc.). If so, staff will generally recommend approval to the LSTFC.

There is less guidance for carryover requests, with little more than the requirement of seeking approval if the grantee's request meets one of the thresholds mentioned above. However, staff looks at the carryover percentage (and the actual dollar amount, as the percentage may be high but the amount relatively low, depending on the size of the organization), determines if there is a pattern of recurring requests, and considers the reasonableness of the request.

Grantees have always been asked to explain the circumstances leading to the carryover request. However, based on committee feedback from the 2021 carryover process, staff added a question to the carryover form this year to ask grantees to further explain the steps they will take to spend their carryover funds in addition to their next year's grant allocation. If the explanation is compelling and/or there is no history of repeated carryover, staff will generally recommend approval of these requests. However, with some of the very large requests in recent years, staff has deferred on a recommendation and rather encouraged the committee to seek more information before approval.

### **CARRYOVER PERIODS**

Historically, grantees have been required to spend all carryover funds within the first two quarters of the following grant period (Qs 5 and 6), because the funds are intended to be spent in the year awarded on services, not to provide a reserve for organizations. However, due to the pandemic in 2020, the LSTFC allowed grantees 12 months to spend their carryover funds (both IOLTA and EAF). Since then, IOLTA carryover has reverted to the six-month period.

In anticipation of an unprecedented increase to EAF funds in 2022, the LSTFC also allowed grantees to propose two-year, instead of the traditional one-year, budgets to allow more planning and stability for grantees, and in turn, reduce carryover requests. Approximately one third of grantees opted for a two-year 2022 EAF budget, so they were not required to request carryover into 2023. To ensure that the carryover process is equitable under these circumstances, the LSTFC passed a resolution at its December 2022 meeting allowing grantees with an approved EAF carryover request 12 months to spend the funds through December 31, 2023.

### **ACCEPTABLE CARRYOVER AMOUNTS**

During to the COVID pandemic in 2020, grantee organizations were impacted in various ways. The IOLTA distribution in 2020 was the highest it had ever been to that point, producing a significant increase in funds in a short amount of time for most grantees. Many had to close for a period of time during the pandemic, creating a challenge in spending their grant awards. Upon reopening, grantees may have continued to struggle to spend their grants due to staff

shortages, court closures, or difficulty reaching clients by phone or internet rather than in person. Others received emergency short-term grants and forgivable loans that required them to prioritize spending those funds first. Under these conditions, the LSTFC decided to be as flexible as possible with its approach to IOLTA/EAF carryover funds from 2020. In addition to the 12-month carryover period, the LSTFC further approved very large carryover amounts and percentages. The hope was that this would provide stability to grantees.

Once 2021 IOLTA/EAF carryover requests were received, the committee noted that several grantees listed very large carryover percentages (upwards of 50 percent). This seemed to indicate the grantees were able to spend their 2020 carryover during the course of 2021 but either could not, or chose not, to spend much of their 2021 grant award at the same time. This result created concern about the possibility of repeated, large carryover requests from year to year, as the funds are not intended to create a reserve but rather be spent in the year awarded.

Though all 2021 carryover requests were approved—after separate meetings between Eligibility & Budget Committee members and grantees, in some instances—the LSTFC wanted to clarify its expectations around carryover requests for future years. At its December 13, 2021, meeting, the LSTFC passed the following motion:

“RESOLVED, given extraordinary circumstances in 2020-2021, the Legal Services Trust Fund Commission has exercised its discretion to permit a flexible approach to carryover requests. In light of that exercise of discretion, the commission approves the remaining budget revision and carryover requests above 25 percent of the 2021 IOLTA/EAF grant awards. The commission does not anticipate such extraordinary circumstances going forward and therefore will no longer apply that flexible approach when considering future requests.”

Without setting a firm upper limit for carryover requests, in discussion the LSTFC indicated that requests above 50 percent of the grant award would be less likely to be approved, though each request would be analyzed on a case-by-case basis.

## **CODIFICATION PROCESS**

The topic of budget revisions and carryover requests is slated for review by the LSTFC’s Rules Committee later in 2023. Staff reported to the committee that it anticipates this will strengthen the guidance and administration of budget revisions and carryovers.

## **DISCUSSION**

### **BUDGET REVISIONS IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received 2022 budget revision requests that exceeded 25 percent of the grant award from four organizations, as follows:

1. Greater Bakersfield Legal Assistance (GBLA) requested budget revisions for both IOLTA and EAF (25.79 and 28.83 percent, respectively)
  - GBLA had to move funding from one personnel classification (paralegals) to another (attorneys) due to challenges in hiring Housing Navigators in rural parts of the organization's service area to assist with its eviction defense program.
2. Los Angeles Center for Law and Justice (LACLJ) requested budget revisions for both IOLTA and EAF (34.69 percent and 27.59 percent, respectively)
  - LACLJ obtained additional, unanticipated funding, and also reappraised staff time allocations from estimates to actuals, which allowed it to budget more towards administrative expenses.
3. Senior Advocacy Network (SAN) requested budget revisions for both its IOLTA and EAF grants (25.63 and 31.25 percent, respectively)
  - SAN explained that it received additional funding during 2022 that it had not anticipated when preparing its original budget, requiring it to recalculate its proportional allocations of certain line items in its budget.
4. Senior Citizens Legal Services (SCLS) requested to modify its IOLTA grant (31 percent)
  - SCLS had to shift funds from one staffing category (Paralegals) to another (Lawyers) due to staffing changes.

As the explanations appeared reasonable and organizations continued to spend the funds on qualifying activities, staff recommended approval to the Eligibility & Budget Review Committee. (See Attachment B for more details regarding the requests.)

### **CARRYOVER REQUESTS IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received 2022 carryover requests that exceeded 25 percent of the grant award from six organizations.

#### **EAF Carryovers**

Four organizations requested EAF carryovers:

1. California Women's Law Center (CWLC, 69 percent)
2. Greater Bakersfield Legal Assistance (GBLA, 71 percent)

3. Inland Empire Latino Lawyers' Association, Inc. (IELLA, 63 percent)
4. San Luis Obispo Legal Assistance Foundation (SLOLAF, 25 percent)

See Attachment B for full explanations.

As noted in the Background section, grantee organizations were offered the opportunity to budget their 2022 EAF funds over two years instead of one. Thus, many grantees with already-approved two-year budgets likely have some amount of unspent EAF funds but were not presented for committee review.

In order to conform to the flexibility accorded during the budgeting phase for 2022 EAF grant awards, staff recommended approval of all four EAF carryover requests, even though most of them are quite high in terms of percentage. In particular, staff had some hesitation around GBLA's request due to its large carryovers from 2020 (36 percent) and 2021 (76 percent). Grantees with approved EAF carryover will have through December 31, 2023, to spend their EAF carryover amounts.

### **IOLTA Carryovers**

Two organizations requested an IOLTA carryover requiring commission approval:

1. Advancing Justice – Asian Law Caucus (47 percent)
  - The organization experienced hiring delays for open positions.
2. Public Law Center (35 percent)
  - The organization experienced a delay in leasing new office space; delay in hiring a key open position; and inability to move forward on certain projects due to staff turnover.

See Attachment B for full descriptions.

Regarding Advancing Justice – Asian Law Caucus (AJ-ALC), staff deferred to the committee on this request as the amount was high and this was the third year in a row the organization has requested IOLTA carryover (23 percent in 2021, which was staff-approved, and 32 percent in 2020). The Executive Director of AJ-ALC attended the committee meeting on March 10 and provided additional information, including noting that many of the open positions had been filled and that the organization was closing out a different grant that was not renewed for the coming year, which would allow more staff time and attention devoted to IOLTA activities.

Regarding Public Law Center, this organization also had staff-approved IOLTA carryovers in 2021 and 2020, but staff recommended approval of this request as the organization articulated how it had confirmed it would be able to spend the carryover amount.

Further, staff reminded the committee that approval of the IOLTA carryovers (or any proportion of them) would only allow these organizations six months to spend their IOLTA funds. Otherwise, the organizations would need to remit to the State Bar any amount of 2022 IOLTA left unspent by June 30, 2023.

### **STAFF-APPROVED REQUESTS BETWEEN 10 AND 25 PERCENT OF THE GRANT AWARD**

OAI staff received budget revision and/or carryover requests from 19 organizations that fell between 10 and 25 percent of the 2022 IOLTA and/or EAF awards, which were approved. See Attachment C for a list of the organizations and their requested amounts and percentages. The list is for informational purposes only, as the Director of OAI has discretion to approve requests in this range.

### **COMMITTEE REVIEW**

The Eligibility & Budget Review Committee met on March 10 to discuss IOLTA and EAF budget revisions and carryovers in excess of 25 percent of the grant award. The committee received public comment from several State Bar-funded grantees and the Legal Aid Association of California regarding ongoing operational challenges that many organizations face and urging flexibility in approving carryover requests. The committee also heard from, and asked questions of, several grantees with pending IOLTA and/or EAF budget revision and carryover requests, including AJ-ALC, GBLA, and IELLA. In response to questions, State Bar staff provided additional information regarding California Women's Law Center and Public Law Center. After discussion, the committee voted to recommend approval of all 2022 IOLTA and EAF budget revisions and carryover requests.

The committee further provided a directive that, starting with the 2023 grant year, grantees with carryover requests above 25 percent of the grant award must provide detailed information regarding their plans to spend both the carryover and the current year grant award. This resolution reiterated the committee's prior request to receive such information; a question to that effect was added to the 2022 carryover forms but not always answered satisfactorily, thus requiring additional information gathering at the time of the committee meeting.

### **RECOMMENDATION**

Should the LSTFC concur with the Eligibility & Budget Review Committee's recommendations, adoption of the following is advised:

**RESOLVED**, the LSTFC approves all 2022 IOLTA and EAF budget revision requests in excess of 25 percent of the grant award, as reflected in Attachment B to this memorandum.

**AND IT IS FURTHER RESOLVED,** that the LSTFC approves all 2022 IOLTA and EAF carryover requests in excess of 25 percent of the grant award, as reflected in attachment B to this memorandum.

## **ATTACHMENTS**

- A.** Governing Authorities: Excerpts from General Grant Provisions
- B.** Summary of 2022 IOLTA and EAF budget revision and carryover requests above 25 percent of the grant award
- C.** Informational copy of 2022 IOLTA and EAF budget revision and carryover requests between 10 and 25 percent



**EXCERPTS FROM GENERAL GRANT PROVISIONS**

**Provision 7.02 BUDGET REVISIONS:** Recipients shall not materially deviate from the Approved Budget without first obtaining the prior written consent of the Director. A material deviation will be deemed to have occurred in the event of anticipated or actual expenditures of Grant Funds which are materially greater or less than as set forth in the Approved Budget, whether in total or by individual line item, or which materially alter the ratio of Program to Administrative Costs or which involve a disposition of property acquired with Grant Funds. Budget amount increases or decreases will be deemed material when they meet either of the following tests:

1. The individual deviation is in excess of \$1,000 and exceeds the lesser of \$10,000 or 10% of the Recipient's Grant for that Grant period; or
2. The accumulated total of all budget deviations since the beginning of the Grant Period exceeds the lesser of \$10,000 or 10% of the Recipient's Grant for that Grant Period.

In the event of a material budget deviation, the Recipient shall request a revision of its Approved Budget. Such request shall be in a writing submitted to the Director fully delineating the request, the reasons for it, why it is necessary and its effect on the Recipient. The Director may request such additional information that he or she may deem necessary. If the Director determines that use of funds is consistent with the Legal Services Trust Fund Program, he or she will approve the request and the Approved Budget will be deemed amended accordingly.

Recipients shall report all increases or decreases in the approved budget as part of the quarterly financial report submitted pursuant to grant provision 5.01. This information must be submitted whether or not the increase or decrease was a material deviation for which prior consent was required.

**Provision 10.01 CLOSEOUT:**

- A. Except as otherwise provided herein, each Grant shall be closed out as promptly as is feasible after expiration or termination.
- B. In closing out Grants, the following shall be observed:
  1. Return all unused Grant funds immediately unless a Carryover thereof has been approved by the Commission.
  2. Within thirty (30) days of any termination, the Recipient shall submit a final accounting of all Grant funds for the current Grant Period.
  3. The Recipient shall submit, within ninety (90) days of the date of expiration or termination, all financial, performance and other reports required by the terms of the Grant, the Act and the Rules, including without limit the audited financial statements required by the Act. The SBC may extend the due date for any report upon receiving a justified request from the Recipient, and may waive any report which is not needed.

**2022 IOLTA/EAF BUDGET REVISIONS AND/OR CARRYOVER REQUESTS IN EXCESS OF 25 PERCENT OF  
THE GRANT AWARD**

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
Advancing Justice – Asian Law Caucus	IOLTA	\$386,030	\$179,879	47%

Rationale<sup>1</sup>: The under spending of the 2022 funds mainly caused by the delay on hiring for TBH positions on the original budgets. As we navigated the uncertainties and challenges posed by COVID-19, we are grateful for the accommodation of carryover funds provided by the State Bar. The funds provided through the carryover period and our 2023 allocation will ensure our capacity to provide the necessary legal assistance and services for our communities.

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
California Women’s Law Center	EAF	\$396,459	\$273,882	69%

Rationale: In review of our organization's EAF grant reported expenses, our spending in 2022 was less than anticipated. This is mainly due to staff turnover and a slower than anticipated ability to fill these positions whose work and time were accounted for in our initial budget.

For EAF, we began the year with three attorneys who were committed to dedicating portions of their time to EAF projects. Unfortunately, due to unforeseen turnover and recent hiring challenges, we, like many others, have been unable to hire enough staff to focus adequate resources on EAF projects. As such, estimated personnel expenses under EAF like line items “Lawyers” and “Employee Benefits” were affected, which impacted non-personnel expenses. Our allocations of funds for non-personnel line items are correlated with the amount of EAF-specific programmatic work completed within a given quarter. As discussed, given that there was a smaller number of staff working on EAF projects, there was a limited amount of EAF-specific programmatic and non-personnel expenses. Thus, our original budgeting of personnel and non-personnel expenses was higher than our actual expenses.

CWLC anticipates fulfilling the EAF 2022 grant obligation in 2023 by hiring additional legal and office staff which will help meet our spending projections. We did secure a housing attorney in quarter four of 2022 and are moving to secure more staff. With the addition of this housing attorney, we anticipate being able to provide the deliverables outlined in our application and thereby fulfilling the budget estimations by the end of the grant carry-over period.

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<sup>1</sup> All text in the “Rationale” sections is reproduced directly from the grantees’ requests.

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Greater Bakersfield Legal Assistance	IOLTA	\$602,490	\$155,382	25.79%	\$88,957	15% - staff review
	EAF	\$987,190	\$284,641	28.83%	\$705,545	71%

Rationale:

Budget revision: CLARIFICATION ON PROGRAM SERVICES:

(Due to Tab B's Not Being Available to Update)

TOTAL PERSONNEL LESS THAN 75%: This was caused by hiring delays at the beginning of 2022.

For our EAF Project, individual service cases in the area of housing will also include fair housing and disability advocacy services to homeless individuals.

Carryover: EAF: Our proposed EAF carry-over is approx. 71%. Circumstances that resulted in the under-expenditure of these funds include continued to experience challenges in hiring and retaining program personnel, and in particular, attorneys. These carry-over dollars are earmarked to: (1) support our fair housing program, whose funding ended September 30, 2022; and (2) hire additional attorneys to provide expanded services.

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
Inland Empire Latino Lawyers Association, Inc.	EAF	\$111,400	\$70,189	63%

Rationale: The current Budget Description for the EAF grant must be revised to make better use of the grant for servicing the community clientele. The Guardianship Project and the One Step Further Project are currently being offered to the community by IELLA under the EAF grant. The high demand for the qualifying services relating to these programs is not present in the community, contrary to IELLA's expectations. IELLA has experienced difficulty in retaining clients for the Guardianship Program. Multiple factors account for this. One factor is that there has been a decline in demand for this service at IELLA's office specifically, despite outreach efforts in the community. Another factor is that the applicants for this service are not eligible on the basis of income guidelines. Additionally, IELLA's volunteer attorneys are not all familiar with these types of cases, and those who are have lacked commitment to assisting with these cases. IELLA has also experienced difficulty in retaining clients for the One Step Further Program. An array of factors account for this: There is a major decline in demand for this service in general within the geographical area that IELLA services. Contrary to when the OSF program was created, teen pregnancy is no longer a major issue in the community. Although teen pregnancy still occurs, IELLA has faced difficulty in providing OSF presentations at schools due to faculty and administrative staff's hesitation. IELLA has found unwillingness from school faculty due to their stigma on the matter, and perception that by permitting IELLA to host these presentations they are in support of teen pregnancy. As a result, IELLA has been unsuccessful in proving presentations at local schools, and thus rarely retains clientele for the OSF program. Another recurring issue IELLA has also found is the

clients' failure to follow through with their request for IELLA's services which can presumably be explained by their young age. While the current projects for Guardianship and One Step further do not have the anticipated demand, there is a growing need for other services within our community. IELLA has seen a spike in evictions in the community- specifically for undocumented and Spanish-speaking individuals, accompanied by the ongoing need for family law services, and limited civil matters. IELLA finds that this marginalized group has no legal aid available to them. Although there are other Legal Aid agencies in the area of Riverside and San Bernardino counties, some legal aids turn away undocumented individuals on the sole basis of their immigration status, while others turn away the Spanish-speaking, presumably due to the language barrier. IELLA has found that they are the only legal aid servicing the undocumented in the Inland Empire [Riverside and San Bernardino counties]. Additionally, IELLA is known within the community to have Spanish-speaking staff to accommodate Spanish speakers. The clientele described requires personalized attention and assistance due to the sensitivity regarding their cases and personas. IELLA has found the clients who come to us, already being turned away, feel belittled and rejected. They come to us as their last hope, seeking refuge from their legal issues. In the third quarter of 2022, IELLA exhausted the IOLTA grant funds, which enabled IELLA to service the undocumented. IOLTA is IELLA's only grant that permits the undocumented individuals to receive legal services. As a result, IELLA had to stop servicing the undocumented. IELLA's Board of Directors stepped in on this issue and they donated money, out-of-pocket, in order for IELLA to continue servicing the undocumented clientele. IELLA does not anticipate that the grant money under EAF will be spent by the end of 2022 on the current two programs. IELLA believes that this grant money will be of better use in aiding the undocumented and Spanish-speaking individuals within our community. IELLA would like to use the EAF grant money currently allocated for the Guardianship and One Step Further Programs to provide legal services in the areas of, general civil and family law to this marginalized group.

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage
Los Angeles Center for Law and Justice	IOLTA	\$168,240	\$58,367	34.69%
	EAF	\$275,660	\$76,068	27.59%

#### Rationale:

IOLTA: At the time of our initial budget proposal for IOLTA, LACLJ was entering a period of turnover for some of our larger government contracts, as some contracts were ending and there was uncertainty of whether we would be approved for new or continued funding. In order to prepare for the possibility that new funding would not come in, our initial budget proposal for IOLTA prioritized our program staff. However, as government contracts were approved and funding came in, it freed up IOLTA funds to not only continue to provide funds to support program staff, but also to support more of our administrative staff and operating expenses as well. Previously, we had budgeted close to 100% of IOLTA funds to cover program staff and expenses. We are now taking this opportunity to revise the budget to maximize the support of our administrative staff and costs.

EAF: LACLJ's EAF budget is being modified to better reflect the actuals of staff time allocations. Although we had budgeted for a certain amount of time from our attorneys, as we looked at our staff's timesheets and the actuals of the amount of time spent on EAF work, it became apparent that we could

budget less funds towards attorney time and instead use some of those funds to support the other program work and administrative work that is supporting the EAF program. Although some of the work of our administrative staff is in direct support of the EAF work, we had historically been unable to budget for administrative staff as we have always prioritized budgeting for program staff. The welcome and dramatic increase in EAF funds this year has now allowed us to use some of those funds to support our administrative staff working on EAF related work.

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
Public Law Center	IOLTA	\$740,060	\$261,176	35%

Rationale: The principal reason we have under-expended funds is because we anticipated leasing a second office in 2022 but the actual leasing of the space will take place in the first half of 2023. An additional factor was that we did not hire the DEI consultant we had planned on hiring in 2022. Finally, because of key staff turnover in 2022, we did not utilize the funds we had budgeted for certain areas including interpretation and translation (Contract Services to Clients), Litigation and Technology because we did not proceed with certain projects which resulted in underspending in these categories. We anticipate leasing additional space in 2023 and as a result expect to spend down the bulk of the carryover funds. We also plan to hire a DEI consultant to expend those carry over funds. Finally, our staff is fully staffed at the key staff level allowing us to proceed with projects in the various other categories in which we had underspent in 2022.

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
San Luis Obispo Legal Assistance Foundation	EAF	\$101,610	\$25,867	25%

Rationale: We anticipated a portion of our EAF funding to be used to 1) further a program whose funding from an outside source was ending, and that program was stopped instead of continuing, and 2) we anticipated then using the funding toward attorney wages for our new Family Law Services program. This program was slated to start in late Summer 2022 but in reality did not start incurring wages until December. The carryover will be used in the first quarter of 2023 specifically for Family Law Service attorney wages and associated staff benefits.

As noted above, the program the funds were to be used for was started late. Now that it is up and running, the funds will be spent in the first quarter of 2023.

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage
Senior Advocacy Network	IOLTA	\$59,470	\$15,895	26.73%
	EAF	\$97,440	\$29,655	30.43%

Rationale: We use an allocation method which allocates a percentage of overhead based on the number of hours worked per each grant. We prepared the 2022 budget in 2021 and then received additional grants and funding in 2022 that had not been anticipated when we wrote the budget. The new funding received in 2022 changed the allocation percentages in all our grants and necessitated a budget revision for the IOLTA and EAF funding.

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage
Senior Citizens Legal Services	IOLTA	\$29,020	\$9,000	31%

Rationale: Paralegals: Due to staffing issues in 2022, the IOLTA funds budgeted for a Paralegal were expended instead on Lawyers who performed the work.

**STAFF-APPROVED 2022 IOLTA/ EAF BUDGET REVISIONS AND/OR CARRYOVER  
REQUESTS BETWEEN 10 AND 25 PERCENT OF THE GRANT AWARD**

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Bet Tzedek	EAF	\$1,679,700	-	-	\$409,373	24%
California Women's Law Center	IOLTA	\$241,963	\$52,539	21.71%	\$17,756	Below 10%
	EAF	\$396,459	\$74,209	18.72%	\$273,882	69% - committee review
Coalition of California Welfare Rights Organizations	EAF	\$396,459	\$21,806	Below 10%	\$71,972	18%
East Bay Community Law Center	EAF	\$279,900	\$50,017	17.87%	-	-
Elder Law & Advocacy	EAF	\$277,020	-	-	\$43,915	16%
Greater Bakersfield Legal Assistance	IOLTA	\$602,490	\$155,382	25.79% - committee review	\$88,957	15%
	EAF	\$987,190	\$284,641	28.83% - committee review	\$705,545	71% - committee review
Harriett Buhai Center for Family Law	EAF	\$317,370	-	-	\$50,098	16%
Inland Counties Legal Services	EAF	\$2,998,500	-	-	\$304,884	10%
Inland Empire Latino Lawyers Association, Inc.	IOLTA	\$67,990	\$8,431	12.4%	-	-
Loyola Marymount University	IOLTA	\$271,480	\$41,623	15.33%	-	-
	EAF	\$444,830	\$68,050	15.3%	-	-

**STAFF-APPROVED 2022 IOLTA/EAF BUDGET REVISIONS AND/OR CARRYOVER  
REQUESTS BETWEEN 10 AND 25 PERCENT OF THE GRANT AWARD**

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Justice and Diversity Center of the Bar Association of San Francisco	EAF	\$226,010	\$12,380	Below 10%	\$43,064	19%
Legal Aid Society of San Bernardino	IOLTA	\$396,730	\$42,601	10.74%	-	-
Legal Aid Society of San Diego	IOLTA	\$949,120	-	-	\$195,788	21%
Legal Services of Northern California	IOLTA	\$1,450,780	\$20,000	Below 10%	\$228,082	16%
Open Door Legal	IOLTA	\$37,690	\$7,000	18.6%	-	-
	EAF	\$61,760	\$9,000	14.6%	-	-
San Luis Obispo Legal Assistance Foundation	IOLTA	\$62,010	\$7,804	12.59%	-	-
	EAF	\$101,610	\$21,963	21.61%	\$25,867	25% - committee review
Veterans Legal Institute	EAF	\$189,930	-	-	\$24,828	13%
Worksafe, Inc.	EAF	\$396,459	\$50,000	12.61%	-	-
Yuba-Sutter Legal Center for Seniors	IOLTA	\$21,900	\$3,671	16.76%	-	-
	EAF	\$35,890	\$4,000	11.15%	-	-