



# The State Bar of California

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## **OPEN SESSION**

## **AGENDA ITEM**

**MARCH 2024**

## **LEGAL SERVICES TRUST FUND COMMISSION ELIGIBILITY & BUDGET REVIEW COMMITTEE 6.1 & 6.2**

**DATE:** March 1, 2024

**TO:** Members, Legal Services Trust Fund Commission Eligibility & Budget Review Committee

**FROM:** Danielle MacRae, Lead Program Analyst

**SUBJECT:** 2022 and 2023 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 typically 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).<sup>1</sup> 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 grant period, 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. Staff sought carryover and budget revision requests from grantees for 2022 EAF, 2023 IOLTA, and EAF grants. Staff recommends approval of the 2022 EAF carryover and budget revision requests above 25 percent of the grant award and some 2023 IOLTA/EAF carryover and budget revision requests. However, staff defers to the committee on budget revision requests from two organizations due to lack of an explanation

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<sup>1</sup> Because of unprecedented increases to EAF in 2022 and IOLTA 2024, the LSTFC has allowed for flexibility in how quickly grantees spend down IOLTA and EAF grants in recent years. The LSTFC allowed grantees to propose a two-year 2022 EAF budget, with the second year acting as a pre-approved carryover. The LSTFC also voted last year to allow grantees four years to spend down their 2024 IOLTA allocations.

provided<sup>2</sup> and on carryover requests from six organizations because they are equal to or greater than 50 percent of the grant amount.

## BACKGROUND

### 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>3</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 Legal Services Trust Fund Commission (LSTFC).

Last November, the LSTFC voted to release revisions to the State Bar Rules regarding carryovers and budget revisions for public comment, but the rule changes have not yet gone into effect. The new rules would

- maintain the current thresholds such that carryovers and budget revisions of up to 10 percent of the grant amount would not require review and approval, and staff could approve requests up to 25 percent of the grant amount;
- grant committees, rather than the full LSTFC, authority to approve budget modification requests greater than 25 percent of the grant amount to allow for timelier responses;
- disincentivize large carryovers by only allowing approval of carryovers equal to or greater than 50 percent of the grant amount in extraordinary circumstances; and
- introduce factors for staff the commission to consider when evaluating carryover and budget revision requests.

These rules are pending LSTFC approval at its March 2024 meeting. (See Attachment A for a copy of the functional matrix and pending carryover and budget revision rules.)

### CURRENT PRACTICE

OAI announced the availability of budget revision and/or carryover request forms for 2023 IOLTA/EAF grants starting November 16, 2023. The deadline for requests was January 31, 2024. In addition to allowing grantees to submit requests pertaining to 2023 IOLTA/EAF grants, staff also announced the availability of budget revision and/or carryover request forms for 2022 EAF, since grantees were allowed to propose a two-year 2022 EAF grant budget, ending on December 31, 2023. Budget revision and carryover request forms were not made available for 2022 IOLTA grants.

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<sup>2</sup> Staff are seeking more information from these grantees.

<sup>3</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 implicated, not the combined total of the two.

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 EAF, OAI received requests from nine organizations that required either staff (six organizations) or committee review (three organizations). For 2023 IOLTA or EAF, OAI received requests from 27 organizations that required either staff (22 organizations) or (14 organizations) committee review.<sup>4</sup>

Staff reviews budget revision requests not only for the amount of money and percentage of the deviation from the grantee's approved budget, but also to ensure that the organization remains in line with recommended budgeting ratios (personnel to non-personnel expenditures; program to administrative expenses, etc.). If so, staff will generally recommend approval to the LSTFC.

In evaluating carryover requests, 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, and in 2022, staff added a question to the carryover form 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, the carryover period has reverted to six-months for most grants.

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. To ensure that the carryover process is equitable under these circumstances, the LSTFC passed a resolution at its December 2022

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<sup>4</sup> There is some overlap as several organizations had requests that partly met criteria for staff approval and partly required LSTFC approval.

meeting allowing grantees with an approved 2022 EAF carryover request 12 months to spend the funds through December 31, 2023.

At its November 2023 meeting, the Eligibility and Budget Review (EBR) committee discussed not allowing further carryovers for 2022 EAF grants; however, there was concern that grantees did not have sufficient time to prepare accordingly as the end of the spending period was approaching. Therefore, EBR recommended following the existing office practice of allowing a standard six-month carryover period of 2022 EAF funds into 2024.<sup>5</sup>

In summary, grantees with approved 2022 EAF, 2023 IOLTA, and 2023 EAF carryovers will have six months to spend down the remaining funds.

### ACCEPTABLE CARRYOVER AMOUNTS

Grantee organizations were impacted in various ways by the COVID-19 pandemic. 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, 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 EBR 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

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<sup>5</sup> At its November 2023 meeting, the LSTFC passed a resolution that “the extended spending period afforded to grantees for 2024 IOLTA awards represents a preapproved carryover, with no further carryover permitted beyond the four-year spending period for 2024 IOLTA awards[.]”

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. This preference to disincentivize large carryover requests was incorporated into the rules revisions that are pending commission approval. Those revisions would allow the commission to approve carryovers equal to or greater than 50 percent of the grant amount in extraordinary circumstances.

## **DISCUSSION**

### **2022 EAF BUDGET REVISION REQUESTS EQUAL TO OR IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received a 2022 EAF budget revision request that exceeded 25 percent of the grant award from one organization, as follows:

1. Public Advocates requested a budget revision for 2022 EAF of 25.2 percent
  - Public Advocates hired different staff classifications than expected to complete work on the project. They originally intended to hire an attorney to serve as a policy advocate, but hired a non-attorney; other staff were promoted to paralegals during the grant period.

Staff finds the explanation to be reasonable and therefore recommends approval. (See Attachment B for more details.)

### **2022 EAF CARRYOVER REQUESTS EQUAL TO OR IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received 2022 carryover requests that are equal to or exceed 25 percent of the grant award from two organizations, as follows:

1. Inland Empire Latino Lawyers Association, Inc. (IELLA, 47 percent)
  - IELLA experienced declines in client demand for due to COVID assistance programs, lower than expected ability to provide in-person services due to COVID restrictions, and staff turnover.
2. Riverside Legal Aid (RLA, 25 percent)
  - RLA experienced declines in volunteer and client bases for in-person services due to COVID.

Both organizations discussed resuming or expanding in-person services in 2023 and 2024 and both requests are less than 50 percent of the grant amount. Staff finds these explanations reasonable and therefore recommends approval; however, staff notes that IELLA is also requesting a large carryover of 2023 EAF funds (52 percent). (See Attachment B for more details.)

Staff notes that approval of EAF carryover requests (or any proportion of them) will only allow these organizations six months to spend the carried over funds. Otherwise, the organizations would need to remit to the State Bar any amount of 2022 EAF left unspent by June 30, 2024.

### **2023 BUDGET REVISION REQUESTS EQUAL TO OR IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received 2023 IOLTA/EAF budget revision requests that exceeded 25 percent of the grant award from four organizations, as follows:

1. Coalition of California Welfare Rights Organizations (CCWRO) requested budget revisions for IOLTA and EAF of 98.8 percent and 61.4 percent, respectively
  - CCWRO did not provide a complete explanation for the budget revision requests, and the budget revision requests result in CCWRO allocating less than 75 percent to personnel costs (67.67 percent for IOLTA and 50.86 percent for EAF). CCWRO noted that they planned to hire “advocates/consultants” instead of staff positions to provide some services, but that does not address all the changes requested. Staff are seeking additional information.
2. Greater Bakersfield Legal Assistance (GBLA) requested a budget revision for IOLTA and EAF of 46 percent and 48.6 percent, respectively
  - GBLA did not provide an explanation for the budget revision request. Staff are seeking additional information.
3. Legal Services of Northern California (LSNC) requested a budget revision for EAF of 34.1 percent
  - LSNC incurred higher than expected non-personnel costs and hired temporary staff due to vacancies. The proposed revised EAF budget still allocates more than 75 percent to personnel costs (84.79 percent).
4. Youth Law Center (YLC) requested a budget revision for IOLTA of 26.6 percent
  - YLC experienced delays in hiring and onboarding attorneys and instead utilized consultants for some project work.

Staff finds LSNC and YLC’s explanations to be reasonable and therefore recommends approval; given that an explanation has not yet been provided by CCWRO and GBLA, staff would defer a decision on those requests to the committee. Staff intend to gather missing explanations before the committee meeting. Additionally, staff has strong concerns about the size of CCWRO’s requests, particularly given the deviation from spending ratio guidelines and that the requests were made without a clear or complete explanation.

## **2023 CARRYOVER REQUESTS EQUAL TO OR IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

OAI staff received 2023 IOLTA/EAF carryover requests that exceeded 25 percent of the grant award from 12 organizations.

### **IOLTA Carryovers**

One organization requests an IOLTA carryover requiring commission approval:

1. California Rural Legal Assistance, Inc. (CRLA, 29 percent)

CRLA reported having difficulty spending down their grant amount in Tulare County due to staff availability constraints, and experienced turnover in multiple finance positions resulting in underspending on their IOLTA grant. Staff finds CRLA's explanation for the carryover and plan to spend down the remaining funds to be reasonable and therefore recommends approval.

### **EAF Carryovers**

Twelve organizations requested EAF carryovers requiring commission approval (in order of largest to smallest percentage):

1. California Women's Law Center (CLWC, 100 percent)
2. Legal Aid Foundation of Los Angeles (LAFLA, 69 percent)
3. Greater Bakersfield Legal Assistance (GBLA, 68 percent)
4. California Indian Legal Services (CILS, 54 percent)
5. Inland Empire Latino Lawyers Association, Inc. (IELLA, 52 percent)
6. Law Foundation of Silicon Valley (LFSV, 50 percent)
7. Legal Services of Northern California (LSNC, 30 percent)
8. Public Law Center (PLC, 28 percent)
9. California Rural Legal Assistance, Inc. (CRLA, 27 percent)
10. Legal Aid Society of San Bernardino (LASSB, 26 percent)
11. Disability Rights California (DRC, 25 percent)
12. Mental Health Advocacy Services (MHAS, 25 percent)

In their explanations, grantees generally noted increased grant sizes, overlapping EAF funding streams due to two-year spending periods for 2022 EAF, hiring difficulties, and decreased demand for some services due to COVID relief programs. See Attachment B for full explanations.

Staff finds these explanations to generally be reasonable and understands grantees had substantially more EAF funding available in 2023 due to the two-year spending period for 2022 funds. Several grantees with large carryover requests (equal to or greater than 50 percent of

the grant amount) describe in detail how they plan to ensure funds are spent down during the carryover period. For example:

- CWLC plans to use 2023 EAF to pay for services that were previously funded by a homelessness prevention 2 grant that is ending;
- GBLA plans to return some portion of unused funds and requested a carryover only for funds they believe they can successfully expend;
- CILS plan to allocate additional staffing to EAF funding;
- IELLA plans to partner with other legal aid organizations to fill gaps in services where need has been identified; and
- LFSV has increased salaries resulting in higher spend-down rates across grants and has less funding from other sources that EAF can supplement.

Given the explanations provided, staff recommend approving the carryover requests less than 50 percent of the grant amount (from LSNC, PLC, CRLA, LASSB, DRC, and MHAS). Given the LSTFC's past hesitation to approve carryover requests equal to or greater than 50 percent, staff would defer a decision on those requests (from CWLC, LAFLA, GBLA, CILS, IELLA, and LFSV) to the committee. For each request, the committee may wish to approve the carryover in its entirety, approve some portion of the carryover, or deny the carryover in its entirety.

Further, staff notes that approval of 2023 EAF and IOLTA carryover requests (or any proportion of them) will allow these organizations only six months to spend the carried over funds. Otherwise, the organizations would need to remit to the State Bar any amount of 2023 IOLTA/EAF left unspent by June 30, 2024.

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

OAI staff received budget revision and/or carryover requests on 2022 EAF grants from six organizations that fell between 10 and 25 percent of the grant award, which are to be approved. Staff received budget revision and/or carryover requests on 2023 IOLTA/EAF grants from 22 organizations that fell between 10 and 25 percent of the grant award, which are to be approved. See Attachment B 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, but staff will be prepared to answer questions pertaining to these organizations, if any.

### **RECOMMENDATION**

Since staff is deferring on some the carryover and budget revision requests, a motion for those will be prepared during the committee meeting depending on the committee's decision.

However, should the Eligibility & Budget Review Committee concur with staff's other recommendations, adoption of the following is advised:



**RESOLVED**, the Eligibility & Budget Review Committee recommends approval of all 2022 EAF budget revision and carryover requests in excess of 25 percent of the grant award, as reflected in Attachment B, to the Legal Services Trust Fund Commission;

**AND IT IS FURTHER RESOLVED**, the Eligibility & Budget Review Committee recommends approval of Legal Services of Northern California's and Youth Law Center's 2023 EAF budget revision requests in excess of 25 percent of the grant award, as reflected in Attachment B, to the Legal Services Trust Fund Commission;

**AND IT IS FURTHER RESOLVED**, the Eligibility & Budget Review Committee recommends approval of all 2023 IOLTA/EAF carryover requests in excess of 25 percent of the grant award but less than 50 percent of the grant award, as reflected in Attachment B, to the Legal Services Trust Fund Commission.

## **ATTACHMENTS**

- A. Governing Authorities Related to Carryovers and Budget Revisions
- B. Summary of 2022 EAF, 2023 IOLTA, and 2023 EAF budget revision and carryover requests above 25 percent of the grant award
- C. Informational copy of 2022 EAF, 2023 IOLTA, and 2023 EAF budget revision and carryover requests between 10 and 25 percent

## GOVERNING AUTHORITIES RELATED TO CARRYOVERS AND BUDGET MODIFICATIONS

### 2022 Functional Matrix Excerpt

Key Grant Approval and Administration Functions by Grant Type	Current Staff Role	Current Commission Role
Review/approval of budget revisions	Staff reviews/approves requests between 10% and 25% of total award	Commission reviews/approves revisions in excess of 25%
Review/approve carryover requests	Staff reviews/approves requests between 10% and 25% of total award	Commission reviews/approves revisions in excess of 25%

### Proposed State Bar Rule Language – Pending LSTFC Approval

#### Rule X.XXX Carryovers, Rollovers, and Budget Modifications

- A. A “carryover” is the use of grant funds after the grant period for which they were awarded.
- B. A “rollover” is the use of grant funds after the grant year for which they were budgeted, but during the grant period for which they were awarded.
- C. A “budget deviation” is the use of grant funds in a different budget line-item than that proposed in the approved budget.
  - a. Budget deviations are to be calculated by summing overspending in each budget line-item compared to the approved budget.
- D. Subject to grant requirements, grantees shall not carry over more than 10 percent of grant funds beyond the grant period for which they were awarded without obtaining consent from State Bar staff or the Commission.
  - a. State Bar staff may approve carryover requests of up to and including 25 percent of the grant award amount. The Commission may approve, in part or in full, carryover requests in excess of 25 percent of the grant award amount. The Commission may approve carryover requests of 50 percent or more of the grant award amount only in extraordinary circumstances. Factors that State Bar staff and the Commission shall consider when determining whether to approve a carryover request include:
    - i. the grantee’s explanation for the underspending and need for a carryover,

- ii. the size of the carryover request and the grantee's ability to spend down remaining grant funds,
  - iii. the grantee's history of carryover requests,
  - iv. the grantee's plan to avoid carryover requests in the future,
  - v. the requirements and purpose of the grant at issue, and
  - vi. other factors determined relevant by the Commission.
- b. Carryover funds, including those up to 10 percent of the grant amount, must be spent within the carryover spend-down period, as approved by the Commission. Any grant funds still unspent at the end of the carryover spend-down period must be returned to the State Bar.
- c. If a carryover request is denied, the grant recipient shall return funds not spent within the grant period for which they were awarded (minus 10 percent of the grant award amount, unless carryovers are not allowed for the grant type) within 30 days of notice of denial, or within 60 days of the end of the grant period, whichever is later.
- d. Grant recipients must submit carryover requests in compliance with annual deadlines, or grant-specific deadlines when the grant period is not a calendar year, as set by State Bar staff.
- e. Failure to comply with the requirements in this Rule may result in a breach of contract. If a grant recipient fails to make a timely carryover request in accordance with this Rule, the Commission may require additional corrective action and/or oversight of the grantee's fiscal and governance functions, including, but not limited to:
  - i. sending a letter to the organizations' governing body to notify them of the failure to comply with requirements,
  - ii. requiring a corrective action plan,
  - iii. requiring additional monitoring,
  - iv. delay grant payments pursuant to Business and Professions Code section 6224 and any regulations thereunder, or
  - v. or other action the Commission deems appropriate.
- f. If a grantee fails to request a carryover and is found to have spent funds beyond the grant period without approval, the Commission may, at its discretion, require the grantee to return improperly carried-over funds within 30 days of notification.
- g. Grantees shall report to State Bar staff, through the grant closeout process, any carryovers of up to 10 percent of the grant amount within 60 days of the end of the grant period.

E. Subject to grant requirements, including an annual budget for each year of a multi-year grant, grant recipients shall not roll over more than 10 percent of yearly grant funds, in a multi-year grant, beyond the grant year for which they were budgeted without obtaining consent from State Bar staff or the Commission.

a. State Bar staff may approve rollover requests of up to 25 percent of the yearly grant award amount. The Commission may approve rollover requests in excess of 25 percent of the yearly grant award amount. Factors that State Bar staff and the Commission shall consider when determining whether to approve a rollover request include:

- i. the grantee's explanation for the underspending and need for a rollover,
- ii. the size of the rollover request and the grantee's ability to spend down remaining grant funds,
- iii. the grantee's history of rollover requests,
- iv. the grantee's plan to avoid rollover requests in the future,
- v. the requirements and purpose of the grant at issue, and
- vi. other factors determined relevant by the Commission.

b. If a rollover request is denied, the grant recipient may, at the Commission's discretion, be required to return funds not spent within the grant year for which they were awarded (minus 10 percent of the yearly grant amount) within 30 days of notice of denial.

c. Grant recipients must submit rollover requests in compliance with annual deadlines, or grant-specific deadlines when the grant period is not a calendar year, set by State Bar staff.

d. Failure to comply with the requirements in this Rule may result in a breach of contract. If a grant recipient fails to make a timely rollover request in accordance with this Rule, the Commission may require additional corrective action and/or oversight of the grantee's fiscal and governance functions, including, but not limited to:

- i. sending a letter to the organizations' governing body to notify them of the failure to comply with requirements,
- ii. requiring a corrective action plan,
- iii. requiring additional monitoring,
- iv. delay grant payments pursuant to Business and Professions Code section 6224 and any regulations thereunder, or
- v. other action the commission deems appropriate.

e. If a grantee fails to request a rollover and is found to have spent funds beyond the budgeted grant year without approval, the Commission may, at its discretion, require the grantee return those funds (minus 10 percent of

the yearly grant amount, unless rollovers are not allowed for the specific grant type) within 30 days of notification.

F. Grant recipients shall not deviate from an approved budget by more than 10 percent of grant funds without obtaining consent from State Bar staff, a committee of the Commission, or the Commission.

a. A budget modification request must be made to modify the approved budget when:

- i. Anticipated or actual budget deviations total to more than 10 percent of the total grant award amount, or
- ii. Any budget deviation that would result in a budget being out of compliance with another State Bar or Legal Services Trust Fund fiscal guideline or requirement related to grant budgeting and use of funds.

b. Grant recipients must submit budget modification requests in compliance with deadlines set by State Bar staff.

c. State Bar staff may approve budget modification requests of up to 25 percent of the grant award amount. The Commission, or a committee of its members, may approve budget modification requests in excess of 25 percent of the grant award amount. Factors that State Bar staff, committees, and the Commission shall consider when determining whether to approve a budget modification request include:

- i. the grantee's explanation for the change in spending and need for a budget modification,
- ii. the size of the budget modification request and the grantee's ability to spend the grant funds in accordance with the requested modification,
- iii. the impact on proposed grant services and deliverables,
- iv. the requirements and purpose of the grant at issue, and
- v. other factors determined relevant by the committee or Commission.

d. A budget modification request to move funds from salaries to contract services to pay for contract staff who perform materially the same job duties will be presumed to be approved. Notwithstanding subdivision (b) of this section, State Bar staff may approve budget modification requests described in this subdivision regardless of size. Such budget modification requests also do not require review of personnel/non-personnel spending ratios.

e. If a budget modification request is approved, the approved grant budget is to be modified in accordance with the request.

f. If a budget modification request is denied, the grant recipient may, at the committee or Commission's discretion, be required to return funds not spent in accordance with the approved budget within 60 days of the end of the grant period.

g. Failure to comply with the requirements in this Rule may result in a breach of contract. If a grant recipient fails to make a timely budget modification request in accordance with this Rule, the committee or Commission may require additional corrective action and/or oversight of the grantee's fiscal and governance functions, including, but not limited to:

- i. sending a letter to the organizations' governing body to notify them of the failure to comply with requirements,
- ii. requiring a corrective action plan,
- iii. requiring additional monitoring,
- iv. delay grant payments pursuant to Business and Professions Code section 6224 and any regulations thereunder, or
- v. other action the committee or Commission deems appropriate.

h. If a grantee fails to request a budget modification and is found to have spent funds not in accordance with the approved budget, the committee or Commission may, at its discretion, require the grantee to return those funds (minus 10 percent of the grant amount, unless the deviation would result in a budget being out of compliance with another State Bar or Legal Services Trust Fund fiscal guideline or requirement related to grant budgeting and use of funds, in which case the committee or Commission may require return of all funds spent not in accordance with the approved budget) within 30 days of notification.

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

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
Inland Empire Latino Lawyers Association, Inc.	EAF	\$111,400	\$52,281	47%

Carryover rationale<sup>1</sup>: IELLA's target goal was over 1500 cases to be funded with IOLTA monies. IELLA anticipated assisting and providing legal services in the following areas: divorce/legal separation/annulments, child custody/visitation/support, paternity, tenant rights/eviction defense, name changes, guardianships/conservatorships, wage garnishments/collections responses, domestic violence and civil restraining orders, elderly abuse, expungements, know-your-rights presentations, and counsel and advise.

However, the rental assistant programs provided by all Counties and governments statewide negatively affected our ability to assist the clients with unlawful detainer and tenant rights/eviction defense matters due to the reduced need for IELLA's assistance.

In addition, regulations, and rules regarding the pandemic reduced IELLA's ability to offer the public more legal aid clinics in-person meetings/workshops, know-your-rights presentations, and outreach.

In addition, IELLA also suffered a tremendous loss of critical staff in 2022. It was further restricting our ability to reach more clients and making it difficult for IELLA to reach its targeted goal therefore having a carry-over of funds in 2022.

With new leadership, the priority is to partner with other legal aid organizations and fill in the gaps where clients are not being served. IELLA will continue specializing in Family Law (divorce/legal separation/annulments, child custody/visitation/support, paternity), Expungements, and expand to Domestic Violence Restraining Orders/Temporary Restraining Orders based on the current needs we see. Rather than "competing" for clients, we will be assisting in areas that our large Spanish-speaking and immigrant population have shown a need for.

Organization	Grant	2022 Allocation	Budget Revision Amount	Budget Revision Percentage
Public Advocates	EAF	\$640,850	\$161,517	25.2%

Revision rationale: The most significant deviation in our EAF 2022 budget impacted the "Lawyers" and "Other Staff" line items. We had originally budgeted to hire an attorney ("Lawyers") to be a policy advocate for the project but ended up hiring a non-attorney ("Other Staff") for that position instead. The other deviations are due to the reclassification of staff (promotion of staff from "Admin Personnel" to "Paralegals") and recategorization of expenditures to better align w/our Chart of Accounts. More detailed explanations for these adjustments are provided in the budget narrative.

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<sup>1</sup> All text in the "Rationale" sections is reproduced directly from grantees' requests (unless noted as "Not provided").

Organization	Grant	2022 Allocation	Carryover Amount	Carryover Percentage
Riverside Legal Aid	EAF	\$481,160	\$121,271	25%

Revision rationale: 1. Riverside Legal Aid (RLA) experienced an under-expenditure for our EAF 2022 funds mostly due to the COVID-19 pandemic. During the pandemic, RLA saw a decline in our volunteer and client base, especially for our in-person clinics. The majority of our clinics were funded by our EAF grant, as they related to guardianship/ conservatorship. Due to low attendance or the unavailability of volunteers, our clinics were downsized or temporarily phased out. Additionally, our EAF grant award was historically high, which made effectively spending down the grant difficult.

2. The steps RLA has taken to ensure the funds are effectively spent down, along with our 2023 award are 1) the resumption of our conservatorship/ guardianship notice clinic, 2) an additional paralegal assist with the increasing number of guardianship/ conservatorship cases, and 3) we have increased the frequency of clinics in Temecula and the Coachella Valley.

**2023 IOLTA/EAF BUDGET REVISIONS AND/OR CARRYOVER REQUESTS IN EXCESS OF 25 PERCENT OF THE GRANT AWARD**

Organization	Grant	2023 Allocation	Carryover Amount	Carryover Percentage
California Indian Legal Services	EAF	\$197,207	\$107,193	54%

Carryover rationale: Due to the large amount of EAF funding awarded in 2022 (which we were allowed to spend in 2022 and 2023), and then the subsequent 2023 award, we were unable to increase services to such an extent as to spend all of that funding by the end of 2023. It took us until the 3rd quarter of 2023 to spend all of the 2022 awarded funds and then started to spend the 2023 funding. Although we increased our spenddown rate it was not sufficient to spend the entire allocation by the end of December 2023.

For 2024 we are planning to further increase the number of staff allocated to this grant and to have them put additional time into the projects being funded by the EAF funds. We anticipate that with this increased emphasis that we will be able to spend not only the carryover funds but also our 2024 allocation.

Organization	Grant	2023 Allocation	Carryover Amount	Carryover Percentage
California Rural Legal Assistance, Inc.	IOLTA	\$3,723,237	\$1,095,226	29%
	EAF	\$2,318,060	\$625,992	27%

Carryover rationale: CRLA is requesting to carry over 29% of IOLTA and 27% of EAF 2023 awards for use in quarters 1 and 2 in 2024.

We have a specific county that we are struggling to spend down – Tulare. We have served Tulare county from our offices closest to Tulare which are Fresno and Delano. Our Fresno office staff have been tied up in some major litigation in Fresno county, which has reduced our ability to serve Tulare county. Being able to carryover our 2022 EAF and 2023 EAF awards for 6 additional months would help us to make a long-term commitment in Tulare. We are working on opening a satellite office and adding additional staff in that county to better serve those residents. I discussed this plan with Heidi Slater during our monitoring visit.



CRLA is a statewide program, receiving EAF & IOLTA funding for 23 counties throughout the state. The tracking and allocating of costs to these counties has historically been an administrative challenge. In addition, CRLA had turnover of multiple finance staff in 2022 which resulted in a new team member taking over tracking of spending for EAF & IOLTA. In June 2023 it became clear that our advocates were challenged by when and how to select EAF & IOLTA in our case management system, Legal Server, when serving clients in counties we received funding from State Bar for. And in addition, previous finance team members did not widely share spending balances, which we believe resulted in underspending. Our new team has begun sending reports regularly, but it wasn't enough to spend all of the remaining grant funds by 12/31/23. We understand CRLA has requested to carry over funds before, however we firmly believe that with our new system of filtering cases fitting EAF & IOLTA (read below), and our regular notification system of spending balances will result in a zero balance of unspent 2022 and 2023 EAF balances by 6/30/24.

In January 2024, our Legal Practices Administration team rolled out a restrictive filter system within our case management system – Legal Server—a comprehensive, web-based case management system. The filters only apply if the case is not funded by a specific grant, and after details of the case are entered (county, demographic characteristics) advocates have the option to select either EAF or IOLTA first. This will help target spending in the counties where spending has been slower, as those are the priority areas. Additionally, the litigation that has tied up staff in our Fresno and Delano offices, is wrapping up, allowing staff to focus on serving the communities of Tulare County.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
California Women's Law Center	IOLTA	\$361,323	\$57,913	16% - staff review	\$15,667	4% - no review needed
	EAF	\$225,046	-	-	\$225,046	100%

Revision rationale: The California Women's Law Center worked diligently to provide services and meet goals and deliverables set under the 2023 budget for the IOLTA/EAF grant funding. For the IOLTA grant funding we are requesting a \$15,667 carry over request that does not meet the 10% material deviation mark, yet we would like to explain the deviations from originally predicted budgeted line items that have a larger deviation. For line items such as Equipment Rental and Maintained, like that of supplies and other non-personnel line items that deviate from original anticipated budgets, our "Non-Personnel" line item costs are allocated by the average percentage of staff time that is devoted to specific grant program and admin work over a given quarter. As CWLC has hired an additional attorney in the Fall of 2023 whos priorities fall under IOLTA programmatic work, this percentage of allocated costs increased under the types of Non-Personnel line items. Additionally in explanations of the Administrative Personnel line item that increased significantly in the new revised budget, we have found that the majority of non-attorney personnel time over the past year has been focused in Administrative activities, which is further evidenced by the lowered 21. line item indicating that we are not depending as much as Non-personnel for administrative work, and by the reduction in the "other staff" line item in the personnel section indicating that more of their work activity has been admin focused than initially anticipated. In the new year we aim to utilize the carried over funding within the first quarter of 2024.

Carryover rationale: As indicated in the FORM D response, CWLC has worked tirelessly and expanded our work in the Housing and Poverty sphere, which has been largely allocated to the carried over 2022

EAF grant funding. Now at that our organization will no longer be able to allocate spending to EAF 2022, we aim to spend down EAF 2023. All of our work under EAF-funded programs and priorities will be allocated to EAF 2023 with the anticipation of spending EAF 2023 funding in its entirety through out 2024.

IOLTA carry over funding will largely be used within the first quarter of 2024 given our average spending and cost allocation.

EAF 2023 will be utilized as a primary grant for our housing and homelessness work as it will be absorbing all of the additional allocated time and work that was once allocated to the grant funding of EAF 2022 and HP2, funding which our organization has completed in this past year. EAF 2023 will also absorb our programmatic work that falls under our HP3 funding later in the year, once that funding is completed as well. Our allocated cost in this area of work have significantly increased as we have devoted staff time and additional staff members, to this priority area for our organization. This increase in work under the EAF 2023 grant will allow CWLC to spend the EAF 2023. Programmatically we have also been connecting with more QLSPs through out the state and through this networking aim to expand our work in the housing space alongside them and support them through wave of evictions that we anticipate in 2024.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage
Coalition of California Welfare Rights Organizations	IOLTA	\$361,323	\$356,951	98.8%
	EAF	\$225,046	\$138,199	61.4%

Revision rationale: N/A

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Disability Rights California	IOLTA	\$4,765,421	\$679,060	14.2% - staff review	\$710,542	15% - staff review
	EAF	\$2,973,875	\$171,030	5.8% - no review needed	\$741,220	25%

Revision rationale: For IOLTA, overall personnel costs are within 10 percent of the original budget at 107%. Within personnel, lawyer and paralegal costs were under budget while other staff were over budget. This is due to workload, staffing patterns, and vacancies within the lawyer and paralegal staff categories. In addition, benefit costs increased during 2023. Operating costs were reduced to provide more funds for personnel. Within the operating costs, insurance costs and library costs were higher than anticipated. These higher costs were offset by savings in other operating categories. Space costs were reduced by downsizing an office that was not being fully utilized due to our hybrid working model. For EA, overall personnel costs are within 10 percent of the original budget at 107%. Within personnel, each category is over budget due to staffing and workloads. In addition, benefit costs increased during 2023. Operating costs were reduced to provide more funds for personnel. Within the operating costs, most costs were at or under budget with insurance costs being higher than anticipated. The higher costs were offset by savings in other operating categories. Space costs were reduced by downsizing an office that was not being fully utilized due to our hybrid working model.

Carryover rationale: Both the IOLTA grant and the EA grant have carry-over exceeding 10%. Due to the large EA grant award in 2022 which was spent over 1 ½ years, DRC did not start spending the 2023 EA funds until late summer. At the current spending rate, the amount of EA funds in carry-over are less than three months of expenditures. The IOLTA grant was larger than the previous year. Plans were developed to hire new staff with the increased funds. Recruiting and hiring took some time, so the monthly average of expenditures was lower at the beginning of the year than anticipated.

Both grants are currently being expended at a rate that will use up the funding during Q1 of 2024. The 2024 EA grant is 20% lower than the 2023 grant, so we anticipate using all of the funds (both carry-over and the 2024 grant together) prior to the end of 2024. The 2024 IOLTA award is allowed to be used over multiple years. As we are currently budgeted and with the reduction in EA funding, we anticipate using a significant amount of the 2024 IOLTA funding in 2024.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Greater Bakersfield Legal Assistance	IOLTA	\$886,910	\$408,202	46%	\$201,931	23% - staff review
	EAF	\$552,400	\$268,388	48.6%	\$378,317	68%

Revision rationale: Not provided

Carryover rationale: Beginning with 2020 and the onset of COVID, GBLA has received larger grants, and additional moneys which caused large carryovers with several funders, including IOLTA and EAF. We have worked diligently to reduce these carryovers, and spend them diligently, but have been hampered by a difficult hiring environment. As each year's carryover occur, it postpones of course the use of the current year funds.

We have completed a detailed budget internally for the full year, of which the first six months are included in our budget revision. It incorporates the carryover (the amounts we feel we can reasonably spend). It also includes in the case of EAF returning a portion of our funding for amounts we deem are unable to be spent during the carryover period. This insures we can spend only what we request in the carryover plus the current year allocation.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Inland Empire Latino Lawyers Association, Inc.	IOLTA	\$194,100	\$42,678	22% - staff review	\$27,956	14% - staff review
	EAF	\$120,900	\$4,269	3.5% - no review needed	\$61,193	52%

Revision rationale: A full-time attorney with benefits was included in the original budget. IELLA has had a hard time hiring a full-time attorney with the limited funds available. IELLA had a part time attorney and has relied on a probono attorney that is in the office to assist staff and counsel clients. The funds budgeted for the staff attorney are being reallocated to the paralegals and the Executive Director. IELLA has hired a new Executive Director in December 2023. There is so overlap for training with two

Executive Directors being paid at the end of 2023. There is also a correct with administrative costs. The costs for the contract accountant was included on the personnel line in error on the original budget. The adjustment to Space relates the increase in storage fees for old files. IELLA and the storage company are in the process of destroying old files to reduce the storage fees in the future. The funds for storage were reallocated from the Evaluation line.

Carryover rationale: In 2022 IELLA's target goal was over 1500 cases to be funded with IOLTA monies. IELLA anticipated assisting and providing legal services in the following areas: divorce/legal separation/annulments, child custody/visitation/support, paternity, tenant rights/eviction defense, name changes, guardianships/conservatorships, wage garnishments/collections responses, domestic violence and civil restraining orders, elderly abuse, expungements, know-your-rights presentations, and counsel and advise.

With new leadership, the priority is to partner with other legal aid organizations and fill in the gaps where clients are not being served. IELLA will continue specializing in Family Law (divorce/legal separation/annulments, child custody/visitation/support, paternity), Expungements, and expand to Domestic Violence Restraining Orders/Temporary Restraining Orders based on the current needs we see. Rather than "competing" for clients, we will be assisting in areas that our large Spanish-speaking and immigrant population have shown a need for.

Organization	Grant	2023 Allocation	Carryover Amount	Carryover Percentage
Law Foundation of Silicon Valley	EAF	\$284,300	\$141,925	50%

Carryover rationale: We are requesting a carryover of our remaining 2023 EAF funds due to the unique circumstances of the past two years. Our 2022 EAF grant amount of \$513,600 was unusually high, and we needed the extended grant period of calendar years 2022 and 2023 to spend it down completely. This impeded our ability to spend down the 2023 EAF grant during the same timeframe. We do not intend or anticipate that this will be a regular practice.

We have forecast our spending through calendar year 2024 and are confident we can spend down both the 2023 EAF grant carryover and the 2024 EAF grant, for the following reasons:

- (1) Together, those grants total \$434k (2023 EAF grant carryover funds of \$142k and the 2024 EAF grant of \$292k). We were able to spend down a higher amount - \$464k – in calendar year 2023 (\$322k in 2022 EAF grant funds and \$142k in 2023 EAF grant funds). We do not anticipate any major changes in our work or staffing, so we are confident we can do it again in 2024.
- (2) In 2023, we implemented an organization-wide salary increase as part of our long-term staff recruitment and retention strategy. These higher salaries are resulting in higher spend-down rates across all our grants.
- (3) Our current monthly spend-down rate on EAF is approximately \$33-50k. At this rate, we will spend down our 2023 EAF grant carryover in as few as 3 months (and at most 5).
- (4) We have slightly less funding from other sources in the first 6 months of 2024, so we're confident we will rely on EAF funds to fund our work.

Although we are confident in our forecast, we will pay close attention during the year. We will track EAF grant spending on a monthly basis and make adjustments as needed.

Organization	Grant	2023 Allocation	Carryover Amount	Carryover Percentage
Legal Aid Foundation of Los Angeles	IOLTA	\$1,615,400	-	-
	EAF	\$1,006,130	\$690,373	69%

Carryover rationale: The circumstances that lead to the carryover is that we had major turnover of staff and unfilled positions that were difficult to fill; we have tried to fill this as best we can. Our services have continued to exceed our number.

We will expend the funds in the first two quarters of 2024.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Legal Aid Society of San Bernardino	EAF	\$165,650	\$64,600	18.7% - staff review	\$89,530	26%

Revision rationale: The budget adjustment proposed for the Legal Aid Society of San Bernardino (LASSB) marks a pivotal shift towards intensifying outreach efforts in the rural communities of San Bernardino and Riverside Counties, with a keen focus on leveraging technological solutions to address the disparity in legal service access. This reallocation of funds is designed to enable the targeted deployment of legal professionals, including attorneys and paralegals, who are equipped with advanced tools like Microsoft Teams and iPads, thus enhancing the efficiency and effectiveness of client interactions and legal assistance provision. Beyond facilitating immediate enhancements in service provision, this budgetary strategy is also aimed at laying a solid foundation for LASSB's budget expansion in 2024. This forward-looking approach ensures sustained progress in making legal services accessible to remote areas, affirming LASSB's dedication to ensuring justice accessibility for every individual, irrespective of their location. Furthermore, this budgetary realignment supports LASSB's ongoing initiatives to extend its reach into critical areas such as Victorville Court and Victorville Law Library, focusing on vital legal services like guardianship, conservatorship, and small estate matters. The envisioned carryover and budget revision are crucial for perpetuating LASSB's efforts to penetrate the most isolated regions, underlining the adjustment's core objective of fund reallocation to enhance rural outreach.

Carryover rationale: The carryover surpasses 10%, primarily stemming from difficulties encountered in 2023. These ongoing challenges encompassed issues with hiring and the need to allocate resources towards utilizing the 2022 carryover. The emphasis of the carryover will persist in catering to the most marginalized rural communities.

LASSB will focus on expending the funds first before other funds. LASSB has expanded to the Victorville Superior Court to serve a rural population. These funds will assist in this expansion and service of the vulnerable population in rural Victorville.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Legal Services of Northern California	IOLTA	\$1,918,787	\$214,000	11.2% - staff review	\$349,491	18% - staff review
	EAF	\$1,195,739	\$408,000	34.1%	\$358,683	30%

Revision rationale: The total non-personnel expenses came in significantly higher than the original 2023 budget projection completed in December 2022. There was an increased need to use temporary services due to vacancies in the program, resulting in an increase of more than \$130,000. An additional \$340,000 was charged to the grants to cover the personnel costs of the Finance Unit. LSNC spent an additional \$45,000 on building maintenance and LSNC switched to a telephone system that came in \$28,000 more than originally budgeted.

Carryover rationale: LSNC carried over a significant amount of EAF funds from 2022 to 2023 due to the particularly large 2022 award. LSNC successfully spent down those funds during 2023, but due to the size of the carryover, it was unable to spend all of its 2023 funds. LSNC was unable to fill attorney vacancies in its expanded access project, which is funded with the EAF grant. One full-time attorney manager whose salary is supported with EAF funds took an extended parental leave, which further reduced personnel expenditures.

Effective January 1, 2024 LSNC has adopted new salary scales for nearly all of its positions which significantly increase pay in most classifications, following negotiations with its employee union in late 2023. These salary increases will help LSNC spend down carry-over funds more rapidly and will also ensure that LSNC will stay on pace with 2024 personnel expenditures. In 2024, as the organization returns fully to pre-pandemic travel and meeting schedules, LSNC will have additional non-personnel expenses related to regular in-person training events, outreach throughout its service area, and travel to external trainings and conferences. LSNC also hopes that it is able to complete a number of long-delayed office renovations to increase accessibility and functionality in its 10 office buildings, which will also increase non-personnel expenses.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Mental Health Advocacy	IOLTA	\$167,970	\$10,017	3.6% - no review needed	\$40,221	24% - staff review
	EAF	\$104,620	\$6,199	3.6% - no review needed	\$25,724	25%

Carryover rationale: MHAS received private grants in 2023 that funded some of the staff positions that had been budgeted for the IOLTA grant, including grants with time restrictions requiring spend-down of funds before 12/31/2023. Similarly, MHAS received a private, time-restricted grant to support the same activities funded by the EAF grant. By carrying over a portion of EAF funds and slightly reducing the staffing level, MHAS will be able to continue the project through 6/30/2024.

Spend-down of the 2023 IOLTA carryover funds will be completed before any of the 2024 IOLTA funds are spent. Given the reduction in other funding, MHAS anticipates that the entire 2024 IOLTA allocation will be spent by 12/31/2024. The EAF 2023 carryover funds will allow MHAS to continue its Maternal Health Medical-Legal Partnership Project for approximately six months, while the 2024 allocation will be used to support MHAS' Transition Aged Youth Medical-Legal Partnership project for 12 months.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Public Law Center	IOLTA	\$992,001	\$123,800	12.5% - staff review	\$207,968	21% - staff review
	EAF	\$642,902	\$45,561	7.3% - no review needed	\$174,896	28%

Revision rationale: Not provided

Carryover rationale: During 2023, the organization had numerous vacant positions that proved difficult to fill. Due to the extended vacancies, salaries were significantly lower than anticipated and reflected in the budget.

All vacant positions from 2023 have been filled and the organization is expanding staff in multiple units. The carryover funds will be used to fund this increase in personnel.

Organization	Grant	2023 Allocation	Budget Revision Amount	Budget Revision Percentage	Carryover Amount	Carryover Percentage
Youth Law Center	IOLTA	\$361,323	\$96,064	26.6%	-	-
	EAF	\$225,046	\$45,540	20.2% - staff review	\$47,550	21% - staff review

Revision rationale: Due to timing and the delay in onboarding new attorneys, we've had to reallocate and utilize consultants in project work.

Carryover rationale: We appreciate the opportunity to provide insight into the circumstances surrounding our under-expenditure of our 2023 EAF funds. Despite our diligent planning and management of multiple EAF grants for the same funding period, we unfortunately were not able to fully spend down our 2023 grant due to delayed timing in onboarding two new attorney hires. Although we were eventually able to hire, it wasn't until mid-year and end of year which inevitably delayed our expense trajectory.

Our organization has re-evaluated both our carryover and 2024 grant award and have implemented a strategic plan to fully utilize funds. Our steps include:

1. Continual review of ongoing project work
2. Development of a spending plan
3. Communicate and work with team
4. Monitor spending progress on quarterly basis for Q1-Q2
5. Monitor spending progress on a monthly basis for Q3-Q4



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

<b>Organization</b>	<b>Grant</b>	<b>2022 Allocation</b>	<b>Budget Revision Amount</b>	<b>Budget Revision Percentage</b>	<b>Carryover Amount</b>	<b>Carryover Percentage</b>
<b>California Rural Legal Assistance, Inc.</b>	EAF	\$4,276,880	-	-	\$734,177	17%
<b>Elder Law &amp; Advocacy</b>	EAF	\$277,020	-	-	\$35,299	12.7%
<b>Greater Bakersfield Legal Assistance</b>	EAF	\$987,190	\$110,249	11.2%	\$52,281	47% - committee review
<b>Law Foundation of Silicon Valley</b>	EAF	\$513,600	\$66,500	12.9%	-	-
<b>Legal Aid Society of San Bernardino</b>	EAF	\$650,850	\$115,166	17.7%	-	-
<b>Youth Law Center</b>	EAF	\$396,459	\$53,128	13.4%	-	-



**STAFF-APPROVED 2023 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
<b>California Women's Law Center</b>	IOLTA	\$361,323	\$57,913	16%	\$15,667	4% - no review needed
	EAF	\$225,046	-	-	\$225,046	100% - committee review
<b>Center for Human Rights and Constitutional Law</b>	IOLTA	\$361,323	\$57,913	16%	\$15,667	4% - no review needed
	EAF	\$225,046	\$49,000	21.8%	\$49,000	21.8%
<b>Central California Legal Services</b>	IOLTA	\$1,803,021	\$251,313	13.9%	\$72,321	4% - no review needed
	EAF	\$1,110,870	\$164,876	14.8%	\$55,590	5% - no review needed
<b>Community Lawyers, Inc.</b>	EAF	\$10,460	-	-	\$1,515	14%
<b>Disability Rights California</b>	IOLTA	\$4,765,421	\$679,060	14.2%	\$710,542	15%
	EAF	\$2,973,875	\$171,030	5.8% - no review needed	\$741,220	25% - committee review
<b>East Bay Community Law Center</b>	EAF	\$144,840	\$20,918	14.4%	-	-
<b>Elder Law &amp; Advocacy</b>	IOLTA	\$231,140	\$23,679	10.2%	\$42,761	19%
	EAF	\$143,960	\$28,654	19.2%	-	-
<b>Family Violence Appellate Project</b>	IOLTA	\$361,323	\$65,471	\$18.1	-	-
<b>Family Violence Law Center</b>	IOLTA	\$42,040	-	-	\$9,519	23%
<b>Greater Bakersfield</b>	IOLTA	\$886,910	\$408,202	46% - committee review	\$201,931	23%

<b>Legal Assistance</b>	EAF	\$552,400	\$268,388	48.6% - committee review	\$378,317	68% - committee review
<b>Harriett Buhai Center for Family Law</b>	IOLTA	\$277,770	-	-	\$58,494	21%
<b>Inland Empire Latino Lawyers Association, Inc.</b>	IOLTA	\$194,100	\$42,678	22%	\$27,956	14%
<b>Justice in Aging</b>	IOLTA	\$361,323	-	-	\$85,409	24%
	EAF	\$225,046	-	-	\$53,403	24%
<b>Legal Aid Foundation of Santa Barbara County</b>	IOLTA	\$211,450	-	-	\$33,168	16%
<b>Legal Aid Society of San Bernardino</b>	EAF	\$165,650	\$64,600	18.7%	\$89,530	26% - committee review
<b>Legal Services of Northern California</b>	IOLTA	\$1,918,787	\$214,000	11.2%	\$349,491	18%
<b>Mental Health Advocacy Services</b>	IOLTA	\$167,970	\$10,017	3.6% - no review needed	\$40,221	24%
<b>Public Law Center</b>	IOLTA	\$992,001	\$123,800	12.5%	\$207,968	21%
<b>Riverside Legal Aid</b>	IOLTA	\$391,590	\$71,470	18.3%	-	-
<b>Senior Advocacy Network</b>	IOLTA	\$93,060	\$22,031	23.7%	-	-
	EAF	\$57,960	\$11,023	19%	-	-
<b>USD School of Law Legal Clinics</b>	IOLTA	\$197,250	-	-	\$27,341	14%
<b>Youth Law Center</b>	EAF	\$225,046	\$45,540	20.2%	\$47,550	21%