

**LEGAL SERVICES TRUST FUND PROGRAM
2013-2014 GRANT YEAR**

**QUALIFIED LEGAL SERVICES PROJECTS
Instructions for Completing Proposed IOLTA Budget Forms**

Rule 3.680(E)(3) of the Rules of the State Bar requires that within 30 days after notification of a proposed allocation of funds, applicants must submit a budget and budget narrative for the expenditure of that allocation.

The forms must give a clear description of how your organization will spend the grant. Trust Fund Commission members will use these forms, along with your application materials, to evaluate whether your proposed budget complies with the Trust Fund Program statute.

Please submit **two printed copies** with **original** signatures and email all completed forms of your proposed budget for the use of your tentative grant award during the 2013-14 grant year in their original Word and Excel format to trustfundprogram@calbar.ca.gov.

There are seven forms to complete:

- A. Describe the services and activities that will be funded with this grant, and explain how this funding fits into your overall budget planning.
- B. Describe a project or activity in which your organization has been working in coordination with other provider(s) of legal services for low-income people. Provide a narrative response that addresses each of the questions listed at 1(a) through 1(e). Also describe your organization's plans to participate in additional collaborative efforts, with special regard to outreach, policy and strategic planning.
- C. Enter the amount of your grant allocation on line 1. Multiple that figure by 20% and enter the amount on line 2.
 - Describe the significant efforts you will make to use 20% of your program's allocation for services to members of especially underserved client groups (Business & Professions Code §6221). If the majority of your clients are members of an underserved client group, describe efforts you will make to reach those who are **particularly underserved** within this group (e.g., if your clients are seniors, you might target services to homebound or institutionalized seniors).
 - List the total cost as well as the Trust Fund Program's share of each such effort and explain how these amounts were calculated. The figures on this form should correspond with allocations on Form E and explanations on Form F.
 - Explain how your program has evaluated its efforts to make services available to especially underserved client groups.
 - Describe the results and/or outcomes of such evaluation efforts.
 - Describe any plans that were developed for improving services to underserved client groups as the result of your evaluation process.

Administration expenses are those portions of personnel, personnel-related and non-personnel costs supporting general office operations, rather than legal program expenses.

Reminder: Consistent with the kinds of services provided by your organization, the Commission prefers that 75% or more of the funds be allocated to program and personnel expenses. The form will automatically calculate personnel/non-personnel and program/administration percentages using the figures at lines 9, 26 and 27.

EXPENSE CATEGORIES

Expenses to be included on each line of Form E are described as follows:

1. Program Name.
2. Preparer. Name, telephone number, extension, fax number, and e-mail address of the person preparing the budget.
3. County. Indicate the county and grant allocation for each county in which your organization has been found eligible. If you serve more than one county, complete a Summary Form E, insert "Summary" on the County line and show your total allocation.
4. Lawyers. Salaries and wages to be paid to staff attorney(s), whether full-time, part-time or temporary.
5. Paralegals. Salaries and wages to be paid to staff paralegal(s) (including law graduates, legal assistants and law students), whether full-time, part-time or temporary. Paralegals are persons working under the supervision and control of an attorney, whose duties consist primarily of such activities as intake interviewing, case investigations, checking court records, legal research, client representation at administrative hearings, and outreach and community work.
6. Other Staff. Salaries and wages to be paid to all other staff, including administrative and support staff, whether full-time, part-time or temporary.
7. Subtotal Personnel. Automatically calculated.
8. Employee Benefits. Fringe benefits and payroll taxes paid on behalf of employees, such as retirement, FICA, health and life insurance, workers' compensation, unemployment insurance and other payroll-related costs.
9. Total Personnel. Automatically calculated.
10. Space. Rent, mortgage payments, utility payments, and maintenance/janitorial expenses.
11. Equipment Rental and Maintenance. Lease or rental expenses for office furniture, fixtures and equipment (except telephone); maintenance costs for that equipment whether pursuant to a service contract or an estimate of anticipated repair bills.
12. Office Supplies. Basic office accessories and supplies, including materials used in copiers. Equipment purchases that will not be depreciated may be included here.

13. Printing and Postage. Outside printing and postage costs.
14. Telecommunications. Local, long distance, cell phone service, and expenses for conference calls, videoconferencing or other telecommunications services. Expenses for leasing telephone equipment may be included here.
15. Technology. Expenses related to computer software purchases, subscriptions and updates, Internet service, website hosting, online data management, or electronic research services (e.g., Lexis-Nexis, Westlaw).
16. Travel. Expenses for travel, whether directly related to the provision of legal services or administration of the organization.
17. Training. Non-personnel costs associated with training or continuing education for **staff members or volunteers** who provide legal services through your organization. You may include the cost of travel to and from training events, per diem, conference registration fees or tuition, purchase or production of training materials, rent for facilities used in a staff training event, consultant fees paid to trainers, etc. Do not include expenses associated with training you provide to the public or to other organizations.
18. Library. Expenses for the maintenance and normal expansion of office libraries, including subscriptions to periodicals, books and update services. Capital additions to library holdings should be included on line 22.
19. Insurance. Professional liability insurance, fidelity insurance, property insurance (fire and theft), and liability insurance for property and automobiles.
20. Audit. Expenses for preparation of the annual financial audit or review. Do not include costs for bookkeeping or ongoing accounting services here.
21. Litigation. Court costs, witness fees, expert witness expenses, sheriff's fees, courthouse copying fees, and other expenses incurred in litigation on behalf of eligible clients.
22. Capital Additions. Equipment and other purchases over \$1,000 per item, and any proposed expenditures related to real property acquisition. Provide a separate description for each such proposed purchase. Purchases of tangible personal property with Trust Fund monies are governed by the "Guidelines for Acquisition of Tangible Personal Property." The purchase of real property with your Trust Fund grant is governed by the "Guidelines for Purchases of Real Property." Contact Trust Fund Program staff if you propose to allocate grant funds towards the purchase of real property.
23. Contract Service to Clients. Payments to private attorneys, consultants or organizations that provide legal services to clients. **Itemize individual contract amounts on Form F**. Identify the proposed contractor(s), the general nature of duties to be performed, and rate(s) of compensation.
24. Contract Services to Organization. Payments to third parties for services supporting operations of the organization, such as legal counsel, bookkeeping or other accounting services, technology, development consultant fees, etc. **Itemize individual contract amounts on Form F**. Identify the proposed contractor(s), the general nature of duties to be performed, and rate(s) of compensation.

25. Other. Expenses not included above. **Itemize expenses under this category on Form F.**
26. Total Non-Personnel. Automatically calculated.
27. GRAND TOTAL. Automatically calculated.
28. % Personnel/Non-Personnel. The Commission ordinarily expects you to budget 75% of the grant or more for personnel expenses. If your proposed budget allocates less than 75% to personnel, explain this deviation from recommended percentages on Form F.
29. % Program/Administration. The Commission ordinarily expects you to budget 75% of the grant or more for program expenses. If your proposed budget allocates less than 75% for program expenses, explain this deviation from recommended percentages on Form F.
30. Identify this grant's percentage share of your total organizational budget for the period July 1, 2013 through June 30, 2014. Multi-country providers should include this percentage on the Summary form only.