

CONNECTICUT BAR FOUNDATION 2021 GRANT APPLICATION BUDGET FORM NOTES

The Interest on Lawyers' Trust Accounts/Interest on Trust Accounts (IOLTA/IOTA), Court Fees Grants-in-Aid (CFGIA), and Judicial Branch Grants-in-Aid (JBGIA) application budget schedules:

1. **Schedule A** - proposed income and expenses for your organization for the period January 1, 2021 through December 31, 2021, with columns for the IOLTA/IOTA, CFGIA, and JBGIA (IICJ) grant requests.
 - a. Income:
 - i. Include the amounts requested for the IICJ grants in separate columns and any anticipated 2020 carryover from IOLTA/IOTA or CFGIA.
 - ii. BOA Settlement Fund Awards and Singer Fellowship Awards should be included on this form. The amounts for each should be included in the appropriate row under the column "Other".
 - iii. Contributions by Board members. Fill in the amount contributed by the members of the Board of Directors of your organization on this line. Do not include these contributions with "Contributions – All Other Sources".
 - iv. Attorneys' Fees or Court Awards. Fill in the amounts received. Do not include these with "Miscellaneous Income".
 - b. Personnel Expenses:
 - i. Staff Salaries - include attorneys, other professional or support staff, and administrative staff on separate lines.
 - ii. Employee Benefits - include all fringe benefits paid on behalf of employees, including retirement, FICA, health, dental and life insurance, worker's compensation, disability insurance, unemployment insurance, day care, other payroll taxes, and benefits.
 - c. Fill in the information at the bottom of the page for the budgeted number of full-time equivalent (FTE) staff members your organization will employ in 2021 in the following categories:
 - i. Attorneys - include only lawyers who have passed the bar or law school graduates who are studying for the bar and are actively handling client cases or seeing clients.
 - ii. Other Professional Staff - include paralegals, advocates, legal assistants, or other workers who are seeing clients and assisting with active cases.
 - iii. Administrative Staff - refers to Executive Directors, managerial staff, and administrative assistants who do not deal directly with clients, but serve in an administrative capacity.
 - iv. All staff should be divided into FTEs. For example, if the normal work week for the organization is 40 hours per week, an attorney working full-time would be equal to 1 FTE; an administrative assistant working 20 hours per week would be equal to .50 FTE. If an Executive Director spends 30 hours per week doing administrative work and 10 hours per week seeing clients, then .75 would be included under Administrative Staff and .25 included under Attorneys.

d. Non-Personnel Expenses

- i. Equipment Rental and Maintenance - rental, lease, and maintenance of equipment such as copiers, phone systems, computers, and related equipment.
- ii. Insurance - general and property liability, lawyer's liability, director's and officer's liability, and bonding insurance.
- iii. Library, Printing, and Publications - cost for law library, periodicals, printing charges, photographers, and graphic artists.
- iv. Miscellaneous - **attach a separate page clearly delineating what is being charged to miscellaneous if this amount is more than 3% of the organization's total non-personnel expenses. Include a dollar amount for each item listed on the separate page.**
- v. Occupancy - all costs resulting from an agency's occupancy and use of owned or leased land, building, and offices (NOT including salaries or depreciation and acquisition of equipment). Include: rent (building and land), parking, mortgage interest, utilities, maintenance services under contract, real estate and personal property taxes, licenses and permits (occupancy-related only), and building and grounds maintenance supplies.
- vi. Professional Fees - Client Security Fund fees and other fees and charges for professional practitioners, technical consultants, or semi-professional technicians who are not employees of the agency and are engaged as independent contractors for specified services on a fee or other individual contract basis. (Do not include persons engaged for maintenance and repair services that should be included in #i. or v. above.) **The Attorney Occupational Tax may not** be paid from IOLTA/IOTA, CFGIA, or JBGIA funding.
- vii. Supplies - all supplies and materials used by an agency. This includes software (not included in capital expenditures), office supplies, and housekeeping supplies.
- viii. Capital Expenditures - purchases of depreciable items such as computer equipment, software in excess of internally established limits, furniture, equipment, and any leasehold improvements. Include a footnote or separate schedule for amounts 5% of the budget or greater.

- e. Budgeted # of Staff - provide full time equivalents (FTE) for all staff projected to be employed by your agency during the calendar year.

2. **Schedule B** is **required only if** the organization requested a different amount in the 2020 grant application than was awarded for the IOLTA/IOTA grant and the CFGIA amounts received are substantially different than what was budgeted and a budget revision has not yet been submitted in 2020.
3. **Schedule C** is **required only if** the organization has revisions to the previously submitted Budget to Actual Form for 2019. If the amounts have changed from a previously submitted form, please note that this is a revised Budget to Actual for the period ending December 31, 2019. Provide a brief written explanation of the changes.