



MLSC

MARYLAND LEGAL SERVICES CORPORATION

IOLTA - INTEREST ON LAWYER TRUST ACCOUNTS

Glossary of Terms

Financial Forms: Explanation of Categories

Direct Service Attorney¹: Salaries and wages paid to attorneys whose primary role is providing or supervising direct civil legal service, whether employed directly or supervised by the program, and whether part-time, full-time or temporary.

***Prior to FY25 - Attorneys:** This category should include all salaries and wages paid to program attorneys, whether employed directly or supervised by the program, and whether part-time, full-time or temporary.*

Direct Service Non-attorney: Salaries and wages paid to non-attorney staff providing direct civil legal service, whether employed directly or supervised by the program, and whether part-time, full-time or temporary. Examples include paralegals, advocates, accredited representatives, etc.

***Prior to FY25 - Paralegals:** This category should include salaries and wages paid to program paralegals, whether employed directly or supervised by the program, and whether part-time, full-time or temporary. Paralegals are people 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.*

Other Staff: Salaries and wages paid to other staff that do not provide direct civil legal service but whose work indirectly benefits MLSC-eligible clients, whether employed directly or supervised by the program, and whether full-time, part-time or temporary. Examples include administrative, executive, fundraising, management, technical, training, etc.

***Prior to FY25 - Other Staff:** This category should include salaries and wages paid to all other program staff, whether employed directly or supervised by the program, whether administrative/clerical staff, students or others, and whether full-time, part-time or temporary.*

Full-Time Equivalent (FTE): An FTE is the hours worked by one person on a full-time basis. The concept is used to convert the hours worked by one or more persons into the hours worked by a full-time position. For example, two people, each working half-time, amount to 1.0 FTE. FTE figures are to be expressed in decimals – for example, 1.5 lawyers.

Employee Benefits: This category includes all those commonly accepted fringe benefits paid on behalf of employees, such as retirement, FICA, health and life insurance, worker's compensation, unemployment insurance, and other payroll related costs approved by the program's board of directors.

Occupancy: This category includes estimated rent, utility payments, and maintenance or janitorial expenses.

Equipment Rental/Maintenance: This category includes lease or rental expenses for office furniture, fixtures and equipment (except telephone). It also includes an estimate of maintenance costs for that equipment whether pursuant to a service contract or an estimate of individual repair bills.

Supplies: This category includes all basic office accessories and supplies. All equipment purchases under \$500 may be placed under this line item.

Printing & Copying: This category includes all materials used in copiers and costs associated with reproducing materials and program literature.

¹ To some extent the categorization of staff as “Direct service” or “Other” is a judgment call by your program. Attorney staff whose primary role is performing or directly supervising any level of substantive client-facing or court-facing legal work (from client outreach, know-your-rights, and representation to writing and filing appellate briefs) are doing “direct service.” Also, staff who primarily recruit, train, match and help volunteer attorneys are doing “direct service.” On the other hand, staff whose functions are primarily administrative and internal to the organization or focused on external relations and systemic work (including legislative or press advocacy), as opposed to client-facing work (even if those staff are attorneys) are likely “Other.” For staff who do some “direct service” and some “other,” select the category that best reflects the essential function or primary role of the job. (If you wish, you may split FTE’s in half, where the split is clear.)

Postage: This category includes all postage expenses.

Telecommunication & Software Subscriptions: This category includes telephone and internet service and equipment, software subscriptions and usage fees (e.g. Zoom, Microsoft 365, case management systems, etc.) and other telecommunications costs. Major customizations of systems should not be included in this category. Equipment purchased with a value in excess of \$500 should be reported under "Capital Additions."

Travel: This category includes travel expenses directly related to specific client matters, administration of the program, etc. **Travel related to training and continuing education should not be included in this category.**

Training and Continuing Education: This category includes all non-personnel costs to be paid for with regular program funds associated with the training or continuing education of staff members or volunteers would be included here. Examples include travel to/from training events, per diem, conference registration fees or tuition, purchase of training materials, rent for facilities used in a training event, etc. Equipment purchased with a value in excess of \$500 should be reported under "Capital Additions." No personnel costs should be included here.

Insurance: This category includes professional liability insurance, bonding, property insurance (fire and theft), and liability insurance for property and automobiles.

Dues & Library: This category includes expenses for the maintenance and normal expansion of office libraries, including subscriptions to Westlaw/Lexis, periodicals, books, reference materials, and multiple volume sets of law books. Capital additions to the library holdings over \$500 should be included under "Capital Additions." It may also include dues for professional associations paid by program funds.

Litigation: This category includes court costs, witness fees, expert witness expenses, sheriff fees, courthouse copying fees, and other expenses incurred but not recovered in litigation on behalf of eligible clients.

Audit: This category includes expenses for auditors.

Capital Additions: This category includes equipment and library purchases over \$500 per item as well as other infrequent major expenses.

Contract Services: This category includes payments to private attorneys who provided legal services to clients and service to the program, such as legal counsel for program operations. It also includes fees to consultants (except those for training, which would be included in the Training line item), outsourced bookkeepers, outsourced information technology services, etc.

Other Non-Personnel Items: This category includes all program expenses not included above, including indirect cost rate or de minimis rates. **To avoid double charging, ensure items included here are not included in other line items. For example, if your indirect cost rate includes office space, telephone/internet or administrative staff salaries, those costs should not be included in the prior budget line items. If you are requesting indirect costs, provide documentation of how the indirect rate was calculated and what it covers.**

Level of Service: Definitions

Unless otherwise stated below, these services are to be provided by attorneys (or accredited representatives, as appropriate, in immigration cases.)

Brief Legal Advice: Legal advice provided at or soon after intake on behalf of a client with an applicable civil legal problem, where the advice resolved a substantive legal query and required a minimal amount of staff time and resources (i.e. approximately 30 minutes or less). Always requires staff to perform and document at least a verbal eligibility screening. If provided in person, requires written application with client-signed affidavit. This service can be provided both by attorneys and non-attorneys.

- *Example:*
 - *Client has a specific legal question and program staff explains the client's legal options in such a way as to enable the client to make an informed decision.*
 - *Caller's boss curses and berates staff all the time. Caller wants to know if they can file a claim for hostile work environment. Program staff replies that it is not a hostile work environment because the behavior is not related to anyone's status as a member of a protected class.*
 - *Caller has received a subpoena to attend a hearing as a witness and wants to know if they have to attend. Program staff explains the subpoena is a court order and talks through the repercussions of not appearing.*
 - *Caller's neighbor is throwing raucous parties at all hours of the night and wants to know what they can do. Program staff walks through options to file a peace order and alternatively to try and get the police to intervene for noise ordinance violations.*
- *Counterexample – what is NOT included:*
 - *Referral to a legal services provider. (This will not be reported as a closed case. It will be reported in a new non-case category called Other Information and Referral > Appropriate applicant referral.)*
 - *Referral to private bar. (Unless it meets the definition of External case placement, this will not be reported as a closed case. It will be reported in a new non-case category called Other Information and Referral > Appropriate applicant referral.)*
 - *Intake without action. (This will not be reported as a closed case. It will be reported under Eligible Applicants that were rejected > Lack of client follow-up/withdrew.)*
 - *Basic information and referrals, such as courthouse location, dates of clinic, office hours, etc. (This will not be reported as a closed case. It will be reported in a new non-case category called Other Information and Referral > Appropriate applicant referral.)*

External case placement: Confirmed placement of client matter with private attorney (pro bono or low-bono) Match and referral provided after intake to a specific attorney who has agreed to take the case. *Ordinarily, instead of using this service level, a program would hold the case open until resolution and close it at the higher service level with "Pro bono" or "Low-bono (Reduced fee)" noted in the Service Provider table; that is the preferred approach. However, if you are unable to track the case beyond placement, the case can be closed under the "external case placement" service level with "In-House" noted in the Service Provider table, after the external attorney has accepted the case.* Always requires staff to perform and document at least a verbal eligibility screening. If provided in person, requires written application with client-signed affidavit. This service can be provided both by attorneys and non-attorneys.

- *Example: Paralegal matches a client with a pro bono panel attorney who will provide document preparation, full representation, etc. Program may either hold the case open until completion, and close it at the higher service level with a pro bono service provider noted (preferred approach) or may close the case under the external case placement service level after the match.*
- *Counterexample – what is NOT included:*
 - *Case placement with an in-house staff or contract attorney.*
 - *Case placement with another legal services provider. (This will not be reported as a closed case It will be reported in a new non-case category called Other Information and Referral > Appropriate applicant referral.)*

Court Accompaniment: Accompanying a client to a hearing or adjudicative proceeding. Always requires written application with client-signed affidavit. This service can be provided both by attorneys and non-attorneys.

- *Example:*

- Attorney accompanies client to administrative agency/proceeding.
- Legal advocate or other staff accompanies client to a court hearing, either to civil court or to criminal court where the staff is acting as a victim's rights support for the client as a witness.

Counseling: Preparing and providing advice to the client requiring more than 30 minutes (e.g., reviewing relevant information and counseling the client on action that might be taken to resolve the issue or dispute). Generally requires written application with client-signed affidavit. See Guidelines for Grants Management and Reporting for limited exceptions.

Negotiation: Cases are to be reported closed through negotiation when an agreement has been reached between the parties and the issues have been resolved without the filing of a lawsuit. Always requires written application with client-signed affidavit.

Document Preparation: This category includes the resolution of a case through attorney assistance in preparing documents, such as the drafting of a contract, will or power of attorney, or the completion of applications for public benefits or citizenship. Always requires written application with client-signed affidavit.

Representation in Administrative Proceedings: This category should reflect cases that were closed during the period which were resolved after suit was filed in an administrative tribunal, regardless of whether the case was resolved upon a decision by the administrative tribunal or settlement between the parties. Always requires written application with client-signed affidavit.

Representation in Judicial Litigation: This category applies to cases that have been closed during the period which were resolved after suit was filed in a state or federal court, regardless of whether the case was resolved upon a decision by the court or settlement between the parties. Always requires written application with client-signed affidavit.

Other Appropriate Remedies: This category should be used when other service categories are inappropriate.

Reminder: When you report cases, you are **only reporting the highest level of service for each case**, not every single service related to a particular case. For example, if intake is performed in-house with a referral to a pro bono attorney who then represents the client in litigation and reports back to the program, you would report that as a pro bono litigation case and not also as an in-house referral case.

Statistical Report: Definitions

Client: A person who is eligible for service and is accepted by the program to receive civil legal services (including advice or other brief services). One client may generate one or more cases.

Organizational Client: MLSC funding may be used to provide legal services to organizations composed primarily of individuals who are themselves eligible to receive MLSC-funded legal assistance. One organizational client may generate one or more cases.

Intake: The process of getting information from a caller or walk-in applicant to determine eligibility for civil legal services by staff, pro bono or reduced-fee attorneys.

Case: A distinct civil legal problem or a set of closely related legal problems of a client, and the legal activities or processes used in resolving those problems. A case includes brief services, such as advice, information and/or referral, as well as other types of legal representation. A client with two or more closely related legal problems will be considered as presenting a single case if all the problems are resolved through a single legal process or forum. For example, a domestic matter involving the issues of divorce, child custody, support, and visitation is considered one case if it is resolved through the same court action. If the client also has a landlord/tenant problem, it would be counted as a separate case.

Reminder: People who attend workshops or general presentations, but do not go through intake nor receive individualized services, do not count as cases. They are reported as “other legal services provided to individuals.” They can be reported in the narrative answers or presentation tables.

Open Case: A case is “opened” when the provider has determined the client’s income eligibility and obtained demographics of age, gender, race and geographic location.

Handled In-House (Staff/Contract): Although most cases involve some work by in-house staff members or contractual attorneys (i.e., intake, factual work-up, etc.), cases reported as "handled in-house" should reflect only those cases opened which will be **resolved** by project staff members or contractual attorneys without referral to a pro bono or reduced-fee panel attorney.

Referred to Pro Bono: Cases reported in this category are cases that have been opened by the project and referred to a volunteer attorney affiliated with the project who has offered to represent the client without charging a fee, **with case closure information expected to be reported back to the project.**

Referred to Reduced Fee: Cases reported in this category are cases that have been opened by the project and referred to an attorney affiliated with the project who has agreed to represent the client at a significantly reduced hourly rate or flat fee, **with case closure information expected to be reported back to the project.**

Closed Case: A case in which there is a resolution of the client's problem(s) and the case is closed, or those instances in which the client's problem is not resolved but it is determined that no further action will be taken on the case.

Closed In-House (Staff/Contract): Cases in this category have been handled by in-house staff members or contractual attorneys and have been closed during the reporting period upon resolution by in-house staff members or contractual attorneys.

Closed Pro Bono: Cases in this category should reflect only those that have been opened and referred to pro bono private attorneys for handling and have been closed during the reporting period upon resolution of the case by the pro bono attorney **with case closure information reported back to the project.**

Closed Reduced Fee: Cases in this category should reflect only those that have been opened and referred to private attorneys handling the case for a reduced fee and have been closed during the reporting period upon resolution of the case by the reduced fee attorney **with case closure information reported back to the project.**

Other Applicants - Ineligible Applicants: In addition to cases defined above, the number of calls your program handled during the reporting period that are not reported as opened cases because they are not eligible for service (e.g. callers that are over-income, callers who do not have a civil legal problem, do not meet your eligibility requirements, are not within your program priorities, etc.).

Other Applicants – Eligible Applicants that were Rejected: Applicants who have a civil legal problem and are financially eligible but are turned away because of other reasons (e.g. lack of program resources, conflict of interest, not in program’s priorities, lack of merit, etc.).

Impact Case: A civil legal case that (1) affects significant segments of the eligible population, and (2) achieves or is expected to achieve relatively permanent improvement in the legal rights or basic living conditions of those affected. An example of an impact case is an action on behalf of a client or clients resulting in a judicial decision to eliminate a widespread practice of violating the rights of low-income tenants. Another example is an action resulting in an administrative decision that effects a change in eligibility criteria for a public benefits program.

Appellate Cases: Appellate cases that your program worked on during the reporting period, **whether the original case was completed by your program or not.**

Volunteers Served on Panel(s): Volunteers who currently are signed up to participate in your program, whether or not they were requested to provide services during the reporting period.

Volunteers Provided Case Services: Volunteers who accepted or closed one or more cases during the reporting period.

Volunteers Provided Other Services: Volunteers who provided client services that are not considered case services, such as pro se training, legal education, etc., as well as in-house services such as intake, answering phones, clerical support, accounting, etc.

Legal Problem: Examples

Consumer/Finance

Bankruptcy/Debtor Relief
Collection (Repossession/Deficiency/Garnishment)
Contracts/Warranties
Credit Access
Energy (Other than Public Utilities)
Loans/Installment Purchase (Other than Collection)

Education

Special Education
School Records
Suspension/Expulsion
Other Education

Employment

Expungement of Criminal Records
Job Discrimination
Wage Claims
Other Employment

Family

Adoption
Custody/Visitation
Divorce/Separation/Annulment
Domestic Violence/Peace Orders/Protective Orders
Guardianship/Conservatorship
Paternal Rights Termination
Paternity
Support
Other Family

Health

Medicaid
Medicare
Other Health

Housing

Federally Subsidized Housing Rights
Foreclosure
Home Ownership/Real Property
Landlord/Tenant
Public Housing
Other Housing

Immigration

Immigration Status (employment, family, and other legal problems should go in another appropriate category)

Income Maintenance

Black Lung
Food Stamps/Commodities
General Support/Other Welfare
SSI/SSDI
Unemployment Compensation
Veterans' Benefits
Workers' Compensation
Other Income Maintenance

Individual Rights

Disability Rights/ADA Issues
Mental Health
Prisoners' Rights
Other Individual Rights

Juvenile

Delinquent
Other Juvenile

Wills/POA/Trusts

Advanced Medical Directives
Other Estate Planning

Miscellaneous

Incorporation/Dissolution
Indian/Tribal Law
License (Auto & Others)
Name and/or Gender Change
Torts