

PURCHASED SERVICES ACCOUNTS

All accounts beginning with "22" (22XXX) are used for recording expenditures for purchased services. Accounts 22201 through 22321 may not be assigned to a DCCCD employee.

221XX SPECIAL SERVICES

- 22101 Election Expense (11-11-107080)
Fee charged by the County of Dallas for conducting the Trustee election.
- 22111 Tax Appraisal Fee (11-11-102948)
Fee charged by the Dallas Central Appraisal District for appraising property for ad valorem tax purposes.
- 22112 Tax Collection Fee (11-11-102948, 46-11-XXXXXX)
Fee charged for assessing and collecting ad valorem taxes.
- 22114 Tax Delinquent Collection Fee (11-11-102948)
Attorney fees charged for collecting delinquent ad valorem taxes.
- 22121 Legal Fees (11-10-107021, 11-XX-107080, 12-28-107080, 4X-XX-XXXXXX)
Costs for legal services other than those provided by the DCCCD's Legal Counsel. No costs should be incurred without consulting with DCCCD Legal Counsel.
- 22122 Legal Settlement (11-XX-XXXXXX)
Costs other than legal fees for settling claims against the DCCCD. No settlement should be incurred without consulting with DCCCD Legal Counsel.
- 22131 Audit Fees-Financial Statements (11-11-102948)
Fees for the annual audit of the DCCCD's financial statements.

22XXX PERSONAL OR CONTRACTED SERVICES

Services performed by independent contractors are assigned to accounts 22XXX. An independent contractor is normally a firm with a tax ID# but may

be an individual, provided an employer-employee relationship does not exist with regard to the services being provided.

Criteria for determining if services are being provided by an independent contractor or by an employee (accounts 20XXX) include but are not limited to the following:

Independent Contractors

furnish labor and tools,
supplies & materials

assume the risk of not
being paid if the end
result is not satisfactory

observe their own hours
& days of labor which
may, by agreement, be
the same as the DCCCD's

have the right to control
the methods & progress
of the work, which
may be according to a
mutually agreed upon plan

are not covered by the DCCCD's
general liability policy, may be
required to carry their own
policy

are not covered by the DCCCD's
worker's comp policy

Employees

furnish labor only;
DCCCD furnishes tools,
supplies & materials

may have their employment
terminated if the end result
is not satisfactory but must
be paid for time worked

observe the DCCCD's normal
working hours & days

do not have the right to control
the methods or progress of
their work although they may
be given that freedom

are covered by the DCCCD's
general liability policy

are covered by the DCCCD's
worker's comp policy

Questions about correct classification should be referred to the DCCCD's Legal Counsel or Personnel Services & Development.

Employment taxes will be withheld from payments to any individual who is set-up on payroll regardless of account assignment. Refer to Section 3.1.0, Business Office Procedures Manual, for more information.

22201 Consultant (All funds except 46 and 47)

Payments for consulting services. Consulting is defined as the practice of studying an existing or a proposed operation or project. It also includes the creation, design, or development of a project.

- 22211 Guest Lecturer/Performer (All funds except 46 and 47)
Payments for delivering a speech or lecture or performing a dramatic or musical work or other entertainment before an audience.
- 22231 Athletic Officials (12-XX-XXXXXX, 14-10-308501)
Payments for refereeing, umpiring, or scorekeeping at college-sponsored athletic events. Compensation is recommended by the Metro Athletic Commission and approved by the Board.
- 22251 Mentor Honorarium (13-10-XXXXXX)
Payments for grant mentor honorariums for students in the grant program. This account expires 8/31/2011.
- 22301 Instructional Service Contracts (11-XX-XXXXXX)
Payments to an agency or company for providing instruction on behalf of the DCCCD.
- 22311 Television-Productions (12-28-XXXXXX)
Payments for studio time, camera usage, editing, taping, graphics, etc. for external providers associated with telecourse development.
- 22312 Air Use Rights (11-XX-XXXXXX)
Payments for the use of over-the-air frequencies or other bandwidth.
- 22321 Other Contracted Services/Labor (All funds except 46 and 47)
Payments for services requiring labor and/or other resources, e.g., armored motor pickup, data preparation, newspaper clipping service, wellness program laboratory costs, security protection during registration, modeling for art classes.
- 22322 Drug Testing (11-XX-107080)
Payments for employee drug testing services.
- 22323 Collection Agency Fees (11-XX-102143)
Payments for the collection of overdue accounts receivable owed to the DCCCD by students or other parties.
- 22325 Grants Pass-Thru Funds (13-XX-XXXXXX)
Payments to sub-recipients to include subawards, subcontracts and subgrants to external organizations..

22999 Contracted Services-Reserved (11-XX-X09999)

Account used in the budget development process to provide for anticipated contracted services expenses.